

Eni for 2022

Human Rights



Mission

We are an energy company.

- 13 15** We concretely support a just energy transition, with the objective of preserving our planet
- 7 12** and promoting an efficient and sustainable access to energy for all.
- 9** Our work is based on passion and innovation, on our unique strengths and skills,
- 5 10** on the equal dignity of each person, recognizing diversity as a key value for human development, on the responsibility, integrity and transparency of our actions.
- 17** We believe in the value of long-term partnerships with the Countries and communities where we operate, bringing long-lasting prosperity for all.

ENI FOR 2022

HUMAN RIGHTS

Global goals for a sustainable development

The 2030 Agenda for Sustainable Development, presented in September 2015, identifies the 17 Sustainable Development Goals (SDGs) which represent the common targets of sustainable development on the current complex social problems. These goals are an important reference for the international community and Eni in managing activities in those Countries in which it operates.



Disclaimer

Eni for 2022 is a document published on a yearly basis that contains certain forward-looking statements related to the different topics covered therein. Forward-looking statements are based on Eni management's reasonable assumptions and beliefs given the information available to them at the time the statements are made. Nevertheless, by their nature, forward looking statements involve an element of uncertainty as they relate to events and depend on circumstances that may or may not occur in the future and which are, in whole or in part, beyond Eni's control and reasonable prediction. Actual results may differ from those expressed in such statements, depending on a variety of factors, including, without limitation: the impact of the Covid-19 pandemic, the fluctuation of the demand, the offer and pricing of oil and natural gas and other petroleum products, the actual operating performances, the general macroeconomic conditions, geopolitical factors and changes in the economic and regulatory framework in many of the Countries in which Eni operates, the achievements reached in the development and use of new technologies, changes in the stakeholders' expectations and other changes to business conditions. The readers of the document are therefore invited to take into account a possible discrepancy between the forward-looking statements included and the results that may be achieved as a consequence of the events or factors indicated above. Eni for 2022 also contains terms such as, for instance, "partnership" or "public/private partnership" used for convenience only, without a technical-legal implication. "Eni" means the parent company Eni SpA and its consolidated subsidiaries.

Photos

All the photos of the covers and the reports Eni for 2022 come from the Eni photographic archive.

Why read Eni for Human rights?

In this report, an updated version of the one released in August 2022, Eni aims to describe its approach to respect for human rights which is in accordance to the UN Guiding Principles (UNGPs) and based on the dignity of every human being, and the wellbeing of people and communities everywhere Eni works. The Introduction of the Report provides an overview of Eni’s activities and the relevant challenges and opportunities in terms of respect for human rights, also taking into consideration the evolution of the business and human rights scenario. Eni’s approach to human rights builds on these premises and mirrors the structure of the UNGPs. The document analyses the three main components of Eni’s approach:

- commitment to respect for human rights, including the internal policies and rules, the role of the Corporate Governance, and the training initiatives;
- the human rights due diligence where, in addition to a description of cross-cutting impact assessment processes, information on due diligence is provided with specific reference to Eni’s human rights salient issues;
- access to remedy, which describes the methodology and the process applied by Eni to provide access to remedial measures in the event of impacts resulting from or associated to its activities.

The report is written in line with the main recommendations of the UN Guiding Principles Reporting Framework (published in February 2015).

Some contents of this report are already published in other Eni’s publications such as: Eni for 2022 - A Just Transition; Eni for 2022 - Performance; the Slavery and Human Trafficking Statement 2022; Eni and the people-centred transition.

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Message to our Stakeholders and Rightsholders



More than 70 years have passed since the Universal Declaration of Human Rights, a milestone in our history, which laid the foundation for protecting the universal and intangible values that guarantee the freedom and dignity of every human being. A commitment enshrined in the aftermath of the horrors of World War II, setting the vision for building a more just society. This responsibility is even more important today, given the continuation of the war in Ukraine and of conflicts and oppression in many areas of the World.

We need to build a resilient human rights system and each of us is called to play its part. As Eni, we strongly feel this imperative and we concretely support a just transition focusing our path on four key dimensions - workers, suppliers, communities and customers - to create together with our stakeholders a responsible, shared and widespread human rights culture.

In this context, since 2016 we have worked to ensure greater systematization in terms of human rights within our company.

We intensified our training activities, on a three-year basis, with more than 66,000 hours of lessons delivered; we signed a specific commitment on the subject, approved by the Board of Directors; we assessed more than 6,000 suppliers in 2022 on social responsibility and carried out 350 in-depth assessments on human rights, documented also with field audits. Moreover, we have continued our efforts towards the supply chain through the Open-es platform, a tool based on the pillars of the World Economic Forum's Stakeholder Capitalism

Metrics, joined by 3,600 suppliers in Italy and more than 10,000 companies so far. In addition, we continued to consolidate our management model to ensure respect for human rights in all relevant projects and conducted impact studies focused on the most innovative areas.

Among these studies, it is worth mentioning the ones on the Kenya and Congo agri-feedstock projects, aimed at producing vegetable oil for biorefining use, from crops on degraded, semi-arid or abandoned land, not in competition with the food chain. The studies will allow us to monitor the socio-economic impacts on farmers from the very start of the projects, so to ensure that the benefits for them are maximized.

In 2022, we also consolidated our commitment on Diversity & Inclusion, implementing an action plan aimed at developing an inclusive work environment with precise targets. To date, more than 100 nationalities are represented in Eni, with around 87%

of local staff abroad. We have developed an action plan on gender equality and women empowerment linked to the UN Women Empowerment Principles, with the participation of more than 20 corporate functions. In addition, the percentage of promotions from white collar to middle management and from middle management to senior management for women increased from 29% in 2021 to 35% in 2022, as did the rate of recruitment, from 32% to about 37% of the total.

An important aspect of Eni's commitment to human rights - in line with the expectations of the UN Guiding Principles and the stakeholders - also concerns transparency with respect to our actions and performances. This includes engagement with benchmarks dedicated to human rights aspects, such as human rights due diligence, gender equality, and the rights of workers and suppliers. This also includes the publication of this report - Eni for Human Rights - now in its 5th edition, which integrates our sus-

tainability reporting and aims to provide a unique and comprehensive picture of our commitment to human rights.

This path will continue over the next years, becoming even stronger in line with regulatory developments and stakeholder expectations. We are supported by the Board of Directors, particularly through the Sustainability and Scenarios Committee, which dedicates periodic meetings to the subject.

Moreover, we are guided by Eni's vision on human rights that builds on the dignity of every human being and on the responsibility to contribute to the well-being of individuals and communities.

Claudio Descalzi
Chief Executive Officer

Business model

Eni is an integrated energy company supporting a socially fair energy transition that through concrete and economically sustainable solutions, aims to face the crucial challenges of the current time: combating climate change and giving access to energy in an efficient and sustainable way for all

Eni's **business model** is aimed at creating long-term value for all stakeholders through a strong presence along the entire energy value chain. The core is represented by **Eni's mission**, inspired by the United Nations 2030 Agenda, whose foundations are embodied in Eni's **distinctive approach**, which permeates all activities. Eni is committed to fulfilling the pillars of the energy system trilemma, pursuing environmental sustainability together with energy security and affordability. These goals leverage the diversified geographical presence and a diversified mix of energy sources, which, together with a portfolio of new technologies and their fast-track development, will create a diversified energy mix for energy transition supporting energy security, progressing in value creation and breakthrough opportunities, while recognising the essential role of **partnerships and alliances with stakeholders**, to ensure their active involvement in the transformation of the energy system. The agile and innovative business model leverages **proprietary technologies** at the base of traditional businesses for the development of a satellite model of creating dedicated entities capable of independently accessing capital markets to fund their growth and to reveal the real value of each business. This integrated business model is supported by a **Corporate Governance system** inspired by the principles of transparency and integrity, an **Integrated Risk Management Model** ensuring, through the assessment and analysis of the risks and opportunities of the reference scenario, informed and strategic decisions, as well as **materiality analysis** to examine the most significant impacts generated by Eni on the economy, environment and people, including those on human rights. The operation of the business model is focused on the best possible use of all the resources (inputs) of the group and on their transformation into outcomes, through the implementation of its **strategy**, while contributing to the achievement of the **Sustainable Development Goals (SDGs)** of the 2030 Agenda. Eni also organically integrates its business plan with the principles of environmental and social sustainability, deploying its actions along three levers:



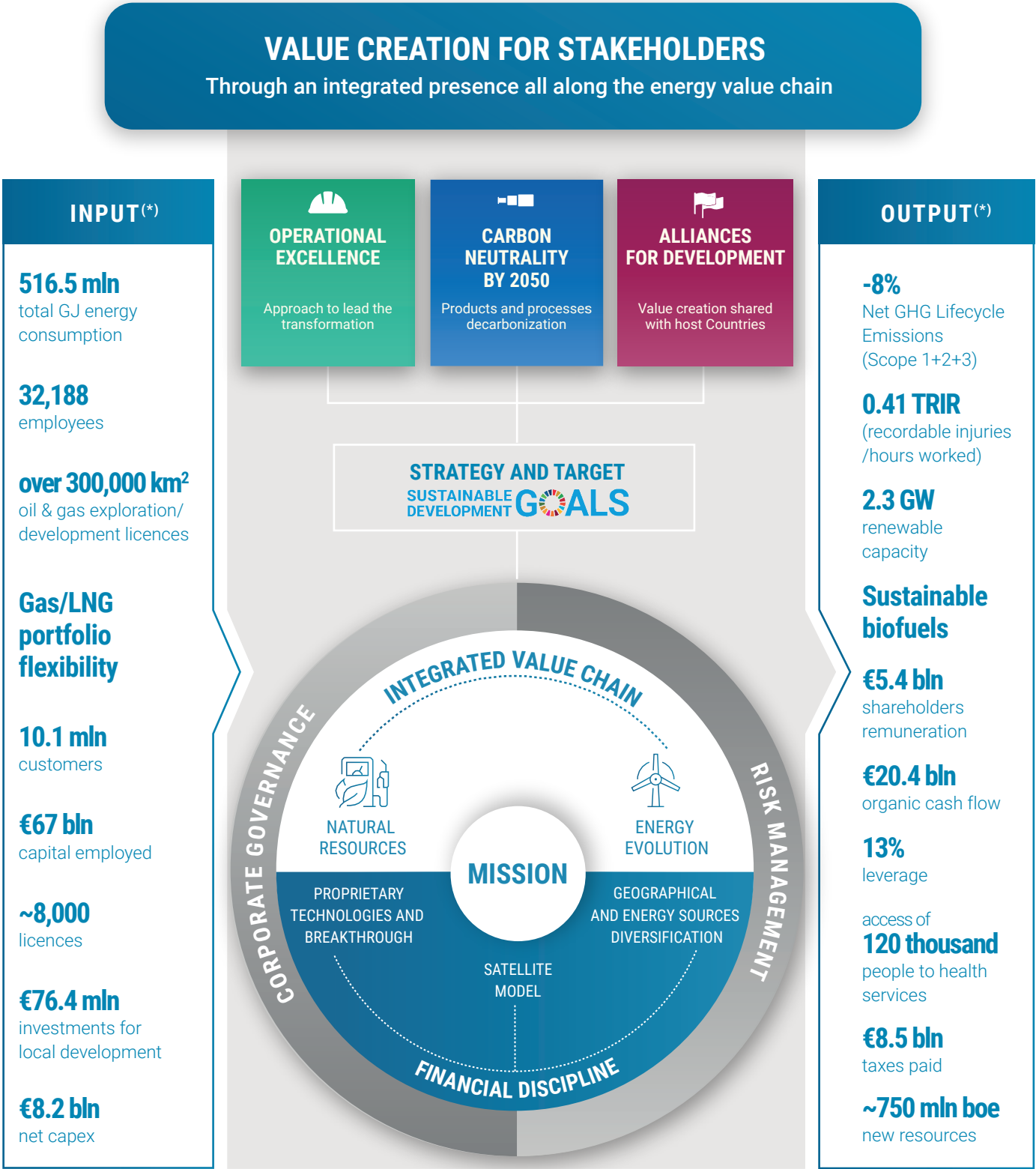
OPERATIONAL EXCELLENCE: Eni's business is aimed to operational excellence through the continuous commitment in the enhancement, health and safety of people, assets integrity, environmental protection, respect for human rights, resilience and diversification of activities and financial soundness. These elements allow Eni to seize the opportunities deriving from the possible developments in the energy market and to progress its transformation path.



CARBON NEUTRALITY BY 2050: Eni's business model envisages a decarbonization path towards Carbon Neutrality by 2050 based on an approach oriented to emissions generated throughout the life cycle of energy products. This path, achieved through existing technologies, will allow Eni to totally reduce its carbon footprint, both in terms of net emissions and in terms of net carbon intensity. In this context gas figure as a bridge energy source in transition.



ALLIANCES FOR THE PROMOTION OF DEVELOPMENT: Eni is committed to reduce energy poverty in the Countries where it operates through the development of infrastructures linked to traditional business but also to the new frontiers of renewables with the aim of generating value in the long-term by transferring its know-how and skills to local partners (so called "Dual Flag" approach). In these Countries, Eni promotes initiatives to support local communities' accessing to energy, to diversify economy, training and health of community, access to water and sanitation, and protection of the territory, in collaboration with international players and in line with the National Development Plans and the United Nations 2030 Agenda.



(*) In 2022, unless stated otherwise.

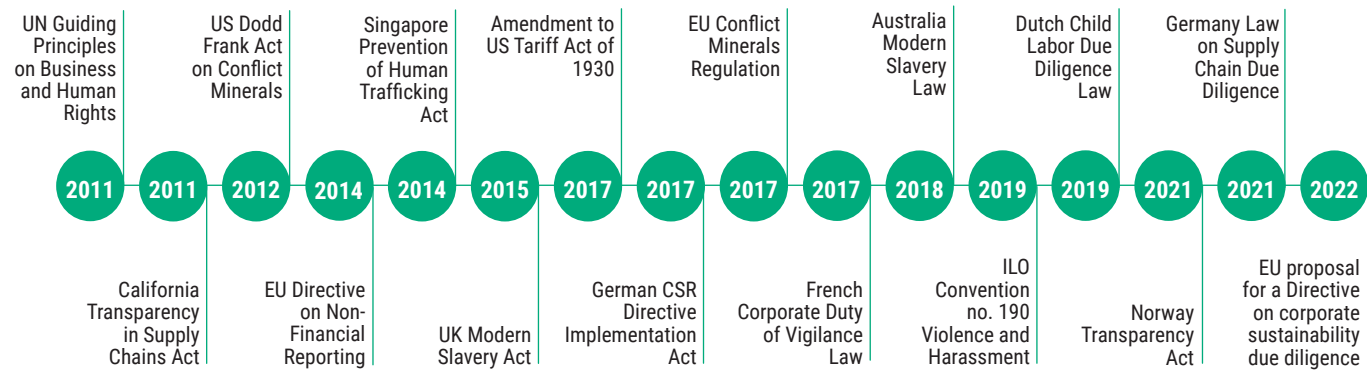
Scenario

Eni is an integrated energy company with a global presence, with over 32,000 employees, that aims to achieve Carbon Neutrality by 2050 satisfying the three energy goals: environmental sustainability, energy security and accessibility. As stated in the Company's Mission, Eni's commitment to a socially just and equitable energy transition includes concrete actions to promote access to efficient and sustainable energy for all, reducing emissions related to its activities and to the whole supply chain of energy products sold, focusing on innovative and proprietary technological solutions, diversifying

energy sources and creating at the same time long-term shared value. We are aware that Eni's regional presence and business activities and relationships pose remarkable risks and opportunities. It is interesting to acknowledge, however, that the landscape and the rules of the game are continuously changing. States are increasingly conscious of the importance of the Business and Human Rights workstream and willing to advance their agenda in terms of both regulations and initiatives aimed at accompanying and supporting private sector and civil society actors.

THE EVOLUTION OF THE REGULATORY FRAMEWORK
Since 2011, when the United Nations adopted the "Guiding Principles on Business and Human Rights", several legislations, initiatives, standards and documents on the issue have proliferated at international and national level. In addition, Europe is experiencing a constant and growing attention for the adoption of normative framework establishing human rights reporting obligations and due diligence requirements.

MAIN INTERNATIONAL REFERENCES IN THE FIELD OF HUMAN RIGHTS



FOCUS ON

EU proposal for a Directive on Corporate Sustainability Due Diligence

On February 23, 2022 the European Commission adopted the proposal for a directive on mandatory due diligence on human rights and the environment, the "Corporate Sustainability Due Diligence Directive" (CSDDD). The proposal requires companies to identify risks and take any prevention and mitigation measures related to actual or potential negative impacts on human rights and the environment with respect to their operations, their subsidiaries and their value chain. Companies will be held liable if fail to comply with the obligation and, as a result, an adverse impact that should have been identified, prioritised, prevented, mitigated or brought to an end, has led to damage. The text was amended by the Council of the EU, that finalized its position on Commission's proposal in November 2022, and by the European Parliament that adopted its version of the directive in June 2023. The text will be now negotiated during the "trilogue phase" discussion between the Commission, the Parliament and the Council towards the final adoption expected by the end of 2023. Once adopted, Member States will have two years to transpose the directive into national law. Though legislative process is still ongoing, all human rights due diligence system developed at Eni certainly makes the company well prepared for the shift to a system of compliance. Explicit legal standards could be indeed in many ways decisive to move those companies which are still behind and less organized (because unwilling or unable) towards the responsibility to respect; at the same time, well written legislation on this matter could allow more certainty and clear definition about what it is expected (and how); could contribute to a level-playing field; and could allow comparing human rights due diligence processes of companies, with a consequent "domino effect" and stronger leverage on contractors, suppliers and partners. At the same time, mandatory due diligence yet hide a great challenges: the risk that human rights become a mere "compliance" and "liability" issue which forgets the utmost importance aspects of establishing strong relations with communities and stakeholders, disseminating a sound human rights corporate culture within the company and across the value chain, proactively maintaining an approach of continuous integration, also by keeping to identify potential salient issues on evolving business activities and sectors. At Eni, this is a journey launched and led by our CEO in 2016, a journey which is still ongoing, and which will continue into the future.

THE ROLE OF COMPANIES IN AN EVOLVING CONTEXT OF BUSINESS AND HUMAN RIGHTS

After more than 10 years from the adoption of the UN Guiding Principles, where the companies stand in their implementation?
On 10th December 2023 we commemorate the 75th anniversary of the Universal Declaration of Human Rights, first signed at the Palais de Chaillot in Paris in 1948. It was not until 2011 and the adoption of the UN Guiding Principles on Business and Human Rights that the world agreed the nature of business' direct responsibility for human rights. Over the past decade we have seen uneven progress on implementation. The results from the Corporate Human Rights Benchmark, published annually since 2017, have shown that about one third of the world's largest companies have taken some steps forward but there is much more to be done.

What are the expected impacts of the oncoming regulation (in EU and in single Countries)?
Regulation is an important next step in the implementation of the UN Guiding Principles and many European Governments now have national laws that mandate the "know and show" requirements of human rights due diligence as well as the provision of adequate remedies. The European Union is also bringing forward different human rights and sustainability requirements for large companies which will increase investor and civil society scrutiny of how companies behave. Sanctions and tariffs are also increasingly linked to human rights criteria, and so we can expect to hear a lot more from regulators in terms of what they expect from companies.

What are the main emerging issues to be faced in the next few years?
The years ahead will see more questions from consumers about the products they buy, investors in terms of the companies they invest in and elected officials on behalf of voters. Energy security will remain a key issue, but so too climate change, biodiversity and a clean environment. Business will be required to be more transparent on all these issues. The transition to a low carbon economy will require difficult decisions to be made and the transition must be "just" for all those affected - workers, communities, indigenous groups and consumers.



Interview with **John Morrison**
John Morrison has been Chief Executive Officer of the Institute for Human Rights and Business (IHRB) since its formation in 2009. He advises a number of governments, intergovernmental organisations, and businesses on human rights and wider issues of sustainability, development, and international affairs.

UN GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS

The UN Guiding Principles on Business and Human Rights (UNGPs) are a set of guidelines developed

by Professor John Ruggie, UN Special Representative on the issue of human rights and transnational corporations and other business enterprises. In 2011, the UN Human Rights Council unanimously

endorsed the Guiding Principles for Business and Human Rights, making the principles the first authoritative standard on human rights and corporate responsibility to be endorsed by to respect them.

PROTECT

THE STATE DUTY TO PROTECT
States must protect against human rights abuses by third parties, including business enterprises, through regulation, policymaking, investigation, and enforcement.

RESPECT

THE CORPORATE RESPONSIBILITY TO RESPECT
Companies should carry out proper due diligence processes to minimize and address potential negative impacts on human rights.

REMEDY

THE VICTIMS, RIGHT TO ACCESS TO EFFECTIVE REMEDY
The need for rights and obligations to be matched to appropriateand effective remedies through judicial, administrative, and legislative means. Companies have the responsibility to prevent and remediate any human rights violations that they contribute to.

In order to respect for human rights, companies should adopt dedicated policy commitment and a due diligence process. The Guiding Principles provide for the implementation of due diligence to identify, address and mitigate human rights impacts. In particular, companies are expected to: (i) assess actual and potential human rights impacts; (ii) integrate and act upon the findings; (iii) monitor and track performance; and (iv) report how impacts are addressed. The Guiding Principles apply to all States and all businesses worldwide and are currently being implemented by companies, governments and their stakeholders everywhere in the world. Following the adoption of the UN Guiding Principles, the Business and Human Rights international

agenda has been further developed. The main international standards on social performance, such as the OECD Guidelines for Multinational Enterprises and the IFC Performance Standards, have been revised in order to align them with the UN Guiding Principles. Sectorial initiatives launched by Regional Bodies, such as the European Commission Oil & Gas Sector Guidance on Business and Human Rights were powerful catalysts of these widespread efforts towards a new common ground. Industry associations like IPIECA played a key role in disseminating and operationalising the UN Guiding Principles, also by publishing guidelines and tools on fundamental topics such as Human Rights Impact Assessments and grievance mechanisms. Eni partici-

pated in most consultation processes preceding the issuance of these standards providing inputs based on its experience and criticalities. In June 2021, after ten years from the UNGPs adoption, the UN Working Group on Business and Human Rights launched a project to further drive and scale up implementation of the UNGPs more widely over the next 10 years. Known as the “UNGPs 10+” or “next decade BHR” project, this guide deepens eight action areas, including business responsibility to respect, access to remedy, more and better stakeholder engagement, and more and better tracking of progress. Each action area includes insights and findings, outcomes needed for the next decade, and illustrative actions for supporting progress towards the goals.

ACTION AREA 1: UNGSs AS A COMPASS FOR MEETING GLOBAL CHALLENGES	Goal 1.1: make business respect for human rights a core element of just transition and sustainable development strategies, by applying all three pillars of the UNGPs (State duty to protect, business responsibility to respect, and need for access to remedy).
	Goal 1.2: enhance collective action to tackle systemic challenges.
	Goal 1.3: optimize digital transformation through respect for human rights.
	Goal 1.4: ensure coherence and alignment in standards development.
ACTION AREA 2: STATE DUTY TO PROTECT	Goal 2.1: improve policy coherence to reinforce more effective government action.
	Goal 2.2: seize the mandatory wave and develop a full smart mix.
ACTION AREA 3: BUSINESS RESPONSIBILITY TO RESPECT	Goal 3.1: scale up business uptake and translate commitments to respect into practice.
	Goal 3.2: embed human rights due diligence in Corporate Governance and business models.
	Goal 3.3: challenge business practices that are inconsistent with respect.
ACTION AREA 4: ACCESS TO REMEDY	Goal 4: move from paper to practice in tackling barriers to access to remedy.
ACTION AREA 5: MORE AND BETTER STAKEHOLDER ENGAGEMENT	Goal 5: ensure meaningful stakeholder engagement to reinforce protect, respect and remedy.
ACTION AREA 6: MORE AND BETTER LEVERAGE TO DRIVE FASTER CHANGE	Goal 6.1: seize financial sector ESG momentum and align the S in ESG with the UNGPs.
	Goal 6.2: leverage other business community “shapers” beyond regulators and finance.
ACTION AREA 7: MORE AND BETTER TRACKING OF PROGRESS	Goal 7.1: spur State action and accountability through more systematic learning and monitoring.
	Goal 7.2: improve the tracking of business impacts and performance.
ACTION AREA 8: MORE AND BETTER INTERNATIONAL COOPERATION AND IMPLEMENTATION SUPPORT	Goal 8.1: plug the gap in UN system integration of the UNGPs.
	Goal 8.2: enhance capacity-building and coordination to support faster and wider UNGPs uptake and implementation.
	Goal 8.3: spur regional races to the top.

Eni is aware that promoting respect for human rights in its business and value chain is a cornerstone for the achievement of the SDGs and their 169 targets. A study issued by the ► Danish In-

stitute for Human Rights outlines how human rights and the 2030 Agenda are interwoven, with 92% of the SDGs’ targets linked to international human rights instruments. Moreover, a solid approach

to respect for human rights is pivotal for a just transition, an issue often addressed at government and public policy level that could not be pursued without a proper role played by enterprises.

A JUST ENERGY TRANSITION

Eni is working to ensure that the decarbonization process offers opportunities to convert existing activities and develop new production supply chains with significant opportunities in the Countries where it operates. At the same time, Eni is committed to managing any potential negative impact on workers, communities, consumers and business partners in both “transition-out” and “transition-in” activities, leveraging a robust approach to respect for human rights, diversity and inclusion and the empowerment of women. Globally, important initiatives have been launched by governments, the European Commission and international bodies such as the IEA and IRENA (International

Renewable Energy Agency). Furthermore, various international frameworks, also the result of dialogue between companies, civil society, investors and institutions, have started to outline guidelines to define how companies can contribute positively to the transformation of the current energy and economic system, taking into account the social impact. In this area, Eni was one of the seven companies in the sector that took part in the definition of the Just Energy Transition Framework outlined by the Council for Inclusive Capitalism.

ENI FRAMEWORK FOR A JUST TRANSITION

Based on the energy scenario and in line with the guidelines of

the emerging frameworks, Eni is sharing its transition path with all its stakeholders, particularly: workers, suppliers and business partners, communities and consumers. The dialogue aims to strengthen the commitments and actions already put in place, defining strategies, targets and indicators to be monitored over time to assess the effectiveness of the path undertaken. The starting point and linking element between Eni’s strategy and the management of the social repercussions and opportunities brought by this path is the human rights management model, which over the last five years has been successfully developed and consolidated within Eni’s main processes.

“PEOPLE-CENTRED” TRANSITION			
WORKERS	SUPPLIERS	COMMUNITIES	CONSUMERS
<ul style="list-style-type: none">• Involvement of workers by anticipating change.• Ensure a working environment where diversity, personal and cultural opinions are considered sources of mutual enrichment.• Transition-In: provide access to decent jobs in low carbon activities, attract the best talent, and offer equal opportunities to everyone.• Transition-Out: priority to up-skill and re-skill programmes; support the redeployment of workers into new or transformed activities.• Support the social protection of workers.	<ul style="list-style-type: none">• Build an ecosystem of companies (current and future suppliers) that want to play a leading role in a fair and sustainable energy transition.• Support suppliers, especially SMEs, in a path of growth and development through concrete tools and solutions.• Increase the awareness of companies and their employees on issues related to energy transition and sustainability, through training and awareness-raising initiatives that emphasise social and governance aspects.	<ul style="list-style-type: none">• Promote local development projects with a long-term perspective to improve the living standards of host communities, including vulnerable groups.• Contribute to developing adequate economic and social opportunities for all.• Promote access to energy, economic diversification, education, community health, access to water and sanitation, land protection and improved social protection systems.	<ul style="list-style-type: none">• Support customers by offering state-of-the-art energy solutions to help them play a leading role in the energy transition.• Create and spread a culture of sustainable energy use among its customers and adapt its decarbonization strategy to the needs of its customers.• Managing rising energy prices, prioritising vulnerable consumers, removing barriers preventing consumer support transition, also through financial services.
► Human Rights Due Diligence ► Carbon neutrality by 2050			

For a detailed description of Eni’s approach to the just transition refer to the focus report ► “Eni and the people-centred transition”, issued in December

2022; the document includes:

- a Commitment Statement signed by the CEO
- a map of all programmes and initiatives addressed to the relevant

stakeholders: workers, suppliers, communities, and consumers;

- six case studies that are concrete examples of just transition programmes application.

Eni's approach to human rights

Eni's approach to human rights is embedded into its mission and it is further strengthened in Eni's Statement on Respect for Human Rights, approved by the Board of Directors in December 2018. Eni's vision of human rights builds on the dignity of every human being and on companies' responsibility to contribute to the well-being of local individuals and

communities. This vision goes beyond obtaining a social licence to operate: it is an integral part of Eni's identity and its way of doing business. Indeed, Eni believes that business must respect internationally recognized human rights, as established in the UN Guiding Principles on Business and Human Rights. As seen in the previous paragraph,

the paramount importance of upholding the business and human rights framework is also confirmed by the current landscape at global level. Eni's approach to human rights due diligence has been developed in line with the evolution of the business and human rights framework and mirrors the UN Guiding Principles' structure.

COMMITMENT TO RESPECT FOR HUMAN RIGHTS

SEE SECTION ENI'S COMMITMENT TO RESPECT FOR HUMAN RIGHTS

Eni's Statement on Respect for Human Rights expresses the company's commitment to respect for human rights in line with the UN Guiding Principles on Business and Human Rights. Human rights are also embedded in Eni's policies and governance processes. Furthermore, Eni values continuous engagement and training on human rights for its people and its business partners, starting from communication initiatives from the highest level; and works with other organizations to improve its performance and promote the implementation of the business and human rights agenda.

DUE DILIGENCE

SEE SECTION HUMAN RIGHTS DUE DILIGENCE

Eni has developed a wide range of processes and tools to assess its salient human rights issues, risks and impacts; in addition, it applies the due diligence requirement to its salient human rights issues. Eni assesses and monitors its risks and identifies customized strategies and solutions in an ongoing effort to be more effective in preventing and mitigating its impact. It has also been working on the design, implementation and reporting of Eni's human rights due diligence process to ensure its alignment with the UN Guiding Principles on Business and Human Rights.

ACCESS TO REMEDY

SEE SECTION ACCESS TO REMEDY

Eni defined a "Grievance Mechanism" for handling communities and individuals' grievances; and it has a whistleblowing process in place that enables anyone to send information concerning violations of the Code of Ethics, including human rights issues.

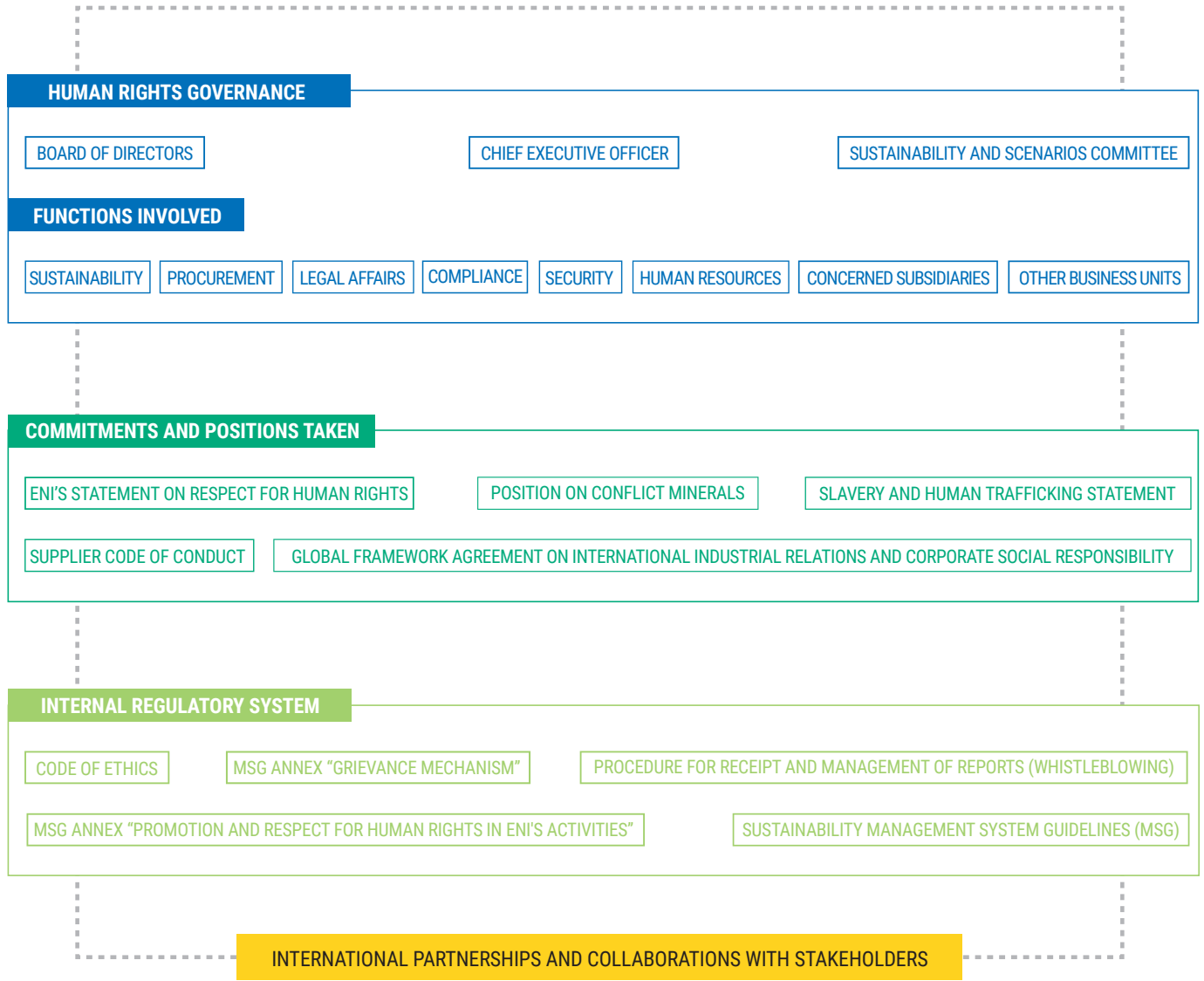
Eni's commitment to respect for human rights

HOW ENI INTEGRATES HUMAN RIGHTS IN ITS ACTIVITIES

Eni's commitment towards human rights starts from the top with the CEO and the Board of Directors and spreads along the entire organization. Eni integrated respect for human rights into its policies, procedures and practices, and the Board of Directors adopted the Eni's Statement on Respect for Human Rights in 2018. To ensure that everybody who works at or for Eni is aware of the importance the company places on human rights, Eni has developed and delivered training and awareness-raising activities dedicated to its employees and business partners. Moreover, Eni collaborates with human rights experts and organizations to contribute to the debate on the topic.

This section presents information on:

- [The evolution of Eni's human rights framework, in terms of human rights integration into policies and practices](#)
- [Eni's Statement on Respect for Human Rights](#)
- [Human rights in Eni's internal policies, including a description of policies, procedures and guidelines](#)
- [Human rights governance, including performance incentives](#)
- [Embedding human rights: training activities](#)



The evolution of Eni’s human rights framework

➡ Integration of human rights into Eni’s HR internal framework		Evolution of international scenario and national policy framework ⬅
Eni has been admitted as a Full Corporate Member of the VPI	2022	
Eni rolled out the new risk-based models of its management system on human rights	2021	The European Commission adopted “the proposal for a directive on mandatory due diligence on human rights and the environment, the ‘Corporate Sustainability Due Diligence Directive’ (CSDDD)”
Eni approves the new Code of Ethics and the Supplier Code of Conduct. Eni adopts the internal procedure “Respect and promotion of human rights in Eni’s activities”. Eni adopts the “Alaska Indigenous Peoples Policy”	2020	The European Commissioner for Justice announced that the European Union plans to develop a legislative proposal by 2021 requiring businesses to carry out due diligence in relation to the potential human rights and environmental impacts of their operations and supply chains
Eni publishes its first Eni for human rights report	2019	
The Board approves Eni’s Statement on Respect for Human Rights	2018	The Australian Modern Slavery Act requires companies to report on risk of modern slavery in the operations and supply chain, as well as the steps taken to address such risks
Eni approves the Statement that represent the company’s commitment to combat modern slavery and the trafficking of human beings	2017	
Eni renews the Global Framework Agreement* with FILCTEM CGIL, FEMCA CISL, UILTEC UIL trade unions and with IndustriALL Global Union on International Industrial Relations and Corporate Social Responsibility	2016	The Legislative Decree 254/2016 transposes the EU Directive 2014/95 on disclosure of non-financial information including human rights
Eni publishes its first Conflict Minerals Report	2015	The UK Modern Slavery Act comes into force requiring companies to report on the measures adopted to adress modern slavery
	2014	The European Directive 2014/95/EU states that large companies must disclose relevant information on policies, risks, and results on human rights, among other issues
	2013	The European Commission approves the Oil & Gas Sector Guidance on implementing the UN Guiding Principles on Business and Human Rights GRI releases the G4 version of its Sustainability Reporting Guidelines, which recognise the importance of due diligence and identify links to the UN Guiding Principles
Human Rights principles are integrated into Eni’s Security Management System Guidelines**. From now on, relevant functions will integrate human rights into their MSGs and procedures	2012	The IFC Performance Standards are reviewed following the integration of the UN Guiding Principles The United States Security and Exchange Commission enacts the Section 1502 of the Dodd-Frank Act, requiring companies listed in the US markets to disclose their eventual use of conflict minerals
Eni issues the company’s Sustainability Policy whose contents were developed on a human rights-based approach	2011	The UN Human Rights Council unanimously approves the “Guiding Principles on Business and Human Rights”, submitted from the UN Special Representative on Business & Human Rights, Prof. John Ruggie The OECD reviews its OECD Guidelines for Multinational Enterprises in order to align with the UN Guiding Principle
	2008	The UN Human Rights Council approves the “Protect, Respect and Remedy Framework on Business and Human Right”, submitted from the UN Special Representative on Business & Human Rights, Prof. John Ruggie
Eni approves the Guidelines on the Protection and Promotion of Human Rights Eni issues a revised Code of Ethics, including explicit commitments to Human Rights (the first code dates back to 1994)	2007	

(*) The GFA was renewed again in 2019.
(**) The Management System Guidelines (MSG) define the rules common to all Eni units and may regard either processes or compliance/governance.

Eni’s Statement on Respect for Human Rights

OBJECTIVE OF THE STATEMENT

A decisive moment in Eni’s development of the business and human rights agenda was the publication, in 2018, of Eni’s Statement on Respect for Human Rights approved by the Board of Directors (BoD). The goal of the document is to illustrate Eni’s approach to human rights, the standards adopted and the commitments to meet its responsibilities. The Statement is addressed to all actors working for and with Eni, including employees, business partners and local communities and its application is mandatory for Eni SpA and all companies directly and/or indirectly controlled by Eni in Italy and abroad. The document aims to meet the requirements set out in the UN

Guiding Principles starting from an explicit commitment to both implementing the human rights due diligence and providing access to remedy. Moreover, the Statement sets out Eni’s human rights salient issues and outlines the standards and processes in place to manage them. The document also addresses cutting edge topics such as biodiversity, ownership and use of land and natural resources, including water, as well as vulnerable groups, including children, human rights defenders, and other affected stakeholders.

SET UP PROCESS

The Statement was drafted thanks to the cooperation within the inter-functional working group on human rights and business. Following its drafting, the docu-

ment was shared with rights-holders’ representatives (IndustriALL) and authoritative third-party organizations and experts, such as the Danish Institute for Human Rights (DIHR), the Institute for Human Rights and Business, Unicef Italia and the Italian Interministerial Committee for Human Rights. The aim of this consultation was to gather input on Eni’s commitments, strategies and processes in order to integrate rights-holders’ and stakeholders’ views and concerns into the draft. Furthermore, the CEO actively participated in the process and Eni’s Board approved the Statement. Discussions at the maximum decision levels provided a unique opportunity to consolidate Eni’s mindful commitment to respect for human rights.

FOCUS ON

Main issues addressed in the Statement

References to international treaties and standards such as:

- International Bill of Human Rights;
- ILO Declaration on Fundamental Principles and Human Rights at Work;
- UN Guiding Principles on Business and Human Rights;
- Principles of the UN Global Compact;
- OECD Guidelines for Multinational Enterprises;
- Voluntary principles on Security and Human Rights;
- IFC Performance Standard on Land Acquisition and Involuntary Resettlement.
 - Provisions on the development of complaint and remediation mechanisms in case of negative impacts and against retaliation.
 - Specific commitments regarding respect for human rights in the workplace, for individuals and local communities, in security and in business relations, including suppliers, in order to assess, manage and prevent the most critical aspects related to the respect of human rights.
 - Provisions ranging from using its leverage with joint venture Partners and other Business Partners to expressing concern in case of human rights issues in a Country of operation.
 - Moreover, in the event of obstacles to the implementation of the Statement deriving from divergence between national local laws and its operating standards, Eni is committed to striving to develop alternative measures aimed at promoting respect for human rights.
 - Commitment to issue specific instructions and deliver focused training to Eni’s employees and other awareness-raising initiatives dedicated to contractors and other business partners.
 - Participation in multi-stakeholder initiatives at local, national or international level, and public/private partnerships in this area.

Other commitment statements and agreements

ENI'S SLAVERY AND HUMAN TRAFFICKING STATEMENT



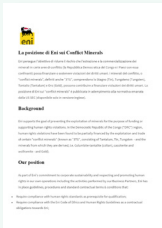
OBJECTIVES

- ➤ **Eni's Slavery and Human Trafficking Statement** is set out to be compliant with the UK Modern Slavery Act 2015 and the Australia Modern Slavery Act 2018 that require companies to report the measures taken to address modern slavery in their direct operations and supply chains.
- The Statement represents Eni's and its companies' commitment to combat modern slavery and the trafficking of human beings within the organization.

BOARD APPROVAL

- On April 27th, 2023, the Eni SpA Board of Directors approved the 2022 Statement.

ENI'S POSITION ON CONFLICT MINERALS



OBJECTIVES

- ➤ **Eni's position on Conflict Minerals** is set up to be compliant with the Section 1502 of the Dodd-Frank Act enacted by United States Security and Exchange Commission, that requires companies listed in the U.S. to disclose any sourcing of conflict minerals and the due diligence measures adopted in the supply chain.
- Eni's standard contractual terms regarding the supply of products that contain or may contain Conflict Minerals include binding and clear-cut requirements regarding Conflict Minerals and responsible sourcing.

THE GLOBAL FRAMEWORK AGREEMENT ON INTERNATIONAL INDUSTRIAL RELATIONS AND CORPORATE SOCIAL RESPONSIBILITY



OBJECTIVES

- ➤ **The Global Framework Agreement (GFA)**, renewed in June 2019 with the FILCTEM CGIL, FEMCA CISL, UILTEC UIL trade unions and with IndustriALL Global Union includes a number of commitments to comply with the UN Universal Declaration of Human Rights, the Declaration on the elimination of all forms of discrimination against women, the Declaration of the Rights of the Child, the International Covenant on Civil and Political Rights, the ILO Conventions more directly applicable to Eni's business, the OECD Guidelines for Multinational Enterprises, the principles of the UN Global Compact, the ILO Declaration on Multinational Enterprises revised in 2022, and the UN Guiding Principles on Business and Human Rights. For details [Eni for – Human Rights](#)

Human rights in Eni's internal policies

Eni's Statement on Respect for Human Rights represents Eni's manifesto on human rights.

It summarizes Eni's journey over the last decade whose strategic landmark was the integration of human rights into the internal legal framework. Indeed, provi-

sions aimed at ensuring respect for human rights have been embedded in a number of policies and procedures specific to: Human Resources, relations with Business Partners, including suppliers, relations with Host Communities, and Security operations.

INTERNAL POLICIES

As a part of Eni regulatory system, the internal policies are mandatory and define the general principles and rules of conduct that must inspire all of Eni's activities, in order to achieve corporate objectives, having taken due account of risks and opportunities.

CODE OF ETHICS

OBJECTIVES

- A new ➤ **Code of Ethics** was approved by the Board of Directors in March 2020. This new version is a Charter of Values which further enhances Eni's commitment to respect its people and the human rights.
- The Code of Ethics is addressed to the members of Eni's administrative and control bodies, to Eni employees and to any third party who collaborates or works in the name, on behalf of, or in the interest of Eni, wherever it operates and in any way it contributes creating value for the company.
- To ensure its extensive understanding, the Code is widely disseminated and promoted through a large variety of initiatives, including specific training activities and translation into the different languages of the Countries in which Eni operates.



COMMITMENTS

- To operate in accordance with the United Nations' Universal Declaration of Human Rights, the eight Fundamental Conventions of the ILO and the OECD Guidelines on Multinational Enterprises.
- To take all possible measures to ensure the respect of the principles included in the Code of Ethics within Eni's relations with its Business Partners, including joint venture partners and suppliers.
- To carry out Eni's activities in compliance with international standards on occupational health and safety and environmental and public safety protection. Indeed, Eni employees and managers are required to actively participate in the risk prevention process as well as environmental, public safety and health protection for themselves, their colleagues and third parties.
- To engage stakeholders and integrate the outcomes of these informed consultations into its projects in order to minimize impacts.
- To provide potential users of a whistleblowing process with transparent information on the process and guarantee confidentiality and non-retaliation.

SUPPLIER CODE OF CONDUCT “CREATING SUSTAINABLE VALUE TOGETHER”



OBJECTIVES

- In April 2020, the [Supplier Code of Conduct](#) was published, in line with the renewed Code of Ethics. It establishes the mutual commitment to recognize and protect the value of all the people, commitment to contrasting climate change and their effects, operating with integrity, protecting company resources, promoting the adoption of these principles within their own people and supply chain. Among these principles, regarding human rights and work, the reference is the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work. All suppliers will be asked to sign the Code and to promote the principles contained in it along their supply chain.

COMMITMENTS ON HUMAN RIGHTS

- Prohibiting the forced labor, the undeclared labor, the compulsory labor and all the forms of modern slavery and human trafficking.
- Preventing any form of work by children under the age of 15 and ensure, in compliance with local law, that teenagers under the age of 18 are not employed in hazardous jobs.
- Abiding by working times and rest periods in compliance with the applicable legislation and in line with international standards.
- Preventing any kind of discrimination.
- Ensuring respect of workers’ rights and trade unions freedoms.
- Establishing clear and fair working conditions defined in the employment contract.
- Respecting the cultural, economic and social rights of the local communities, minorities, indigenous peoples and other vulnerable groups.

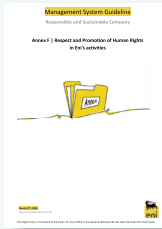
INTERNAL GUIDELINES

Management System Guidelines (MSG) define the common rules to all Eni units and may regard either processes or compliance/governance (the latter usually approved by the Board of Directors).

INTERNAL PROCEDURE “RESPECT AND PROMOTION OF HUMAN RIGHTS IN ENI’S ACTIVITIES” OF THE MANAGEMENT SYSTEM GUIDELINES ON RESPONSIBLE AND SUSTAINABLE ENTERPRISE

OBJECTIVES

- This internal procedure regulates how to perform human rights due diligence and provides a concrete approach to the commitment expressed in the Eni’s Statement on Respect for Human Rights. The document details the model adopted by Eni to ensure the respect for human rights in its business activities. The purpose of the procedure is to define roles and responsibilities, including on the conduction of the human rights due diligence as the process of identification, evaluation, prevention and management of negative impacts on human rights that the company can produce, or help to produce, through its activities and business relationships.



COMMITMENTS

- To provide a framework responding to the request of the UN Guiding Principles on Business and Human Rights about the due diligence.
- To ensure an ongoing human rights due diligence (not once-off), that is context-specific and covering all human rights, although certain risks may be prioritized based on severity.

ZERO TOLERANCE



In line with the Code of Ethics and our corporate culture, which promotes inclusion and respect for uniqueness, in December 2021 Eni issued a [policy against violence and harassment in the workplace](#). The Zero Tolerance policy, in accordance with the principles of the Geneva Convention of the International Labour Organisation, defines a broad perimeter of types of harassment that allows us to identify misconduct and behaviour that should not be engaged in and should be reported. Eni wants to increasingly ensure a working environment free from violence and harassment of any form, where we can all feel protected and free to express ourselves.

WOMEN EMPOWERMENT PRINCIPLES



In 2021 Eni also signed the United Nations Women Empowerment Principles (WEPs) to reaffirm its commitment to promoting gender equality and female empowerment in the workplace, in business practices and in society, as outlined in the 2030 Agenda for Sustainable Development and in the 17 SDGs. Jointly established by the UN Global Compact and UN Women, WEPs are based on international labor and human rights standards and the recognition of the key role of businesses in promoting gender equality and empowering women.

Human rights governance

BOARD OF DIRECTORS AND COMMITTEES

Based on the principles of integrity and transparency, Eni Corporate Governace system reflects the desire to integrate sustainability into the business model. This approach is confirmed by the adherence to the 2020 Corporate Governance Code, applied by Eni since January 1st, which identifies “sustainable success” as the objective that must guide the actions of the Board of Directors and that consists of creating long-term value for the benefit of shareholders, considering the interests of other stakeholders relevant to the company. Moreover, since 2006 Eni has considered the interest of stakeholders other than shareholders as one of the necessary references that Directors must assess

when making informed decisions. In compliance with the Code, the Board of Directors (BoD) has also approved, upon proposal of the Chairman, in agreement with the CEO, a policy for dialogue with shareholders. The BoD has a central role in defining, as proposed by the Chief Executive Officer (CEO), sustainability policies and strategies, in identifying annual, four-year, and long-term objectives and in monitoring results. In performing its sustainability duties, the BoD has been supported, since 2014, by the Sustainability and Scenarios Committee (SSC), which provides information, makes proposals, and provides advice on scenarios and sustainability, for example in the areas of climate transition and the protection of rights, in

particular human rights. In 2022-2023 the Committee addressed the following topics among others: update on Eni’s activities in the areas of human rights, Energy, climate and technology scenarios and risks related to climate change, the Four-year and long-term Plan (including sustainability objectives), Just transition, Sustainable finance instruments, Diversity and Inclusion (D&I). The new 2023-2026 Strategic Plan and medium/long-term Plan, approved by the Board of Directors on February 22, 2023, confirms the objectives to reduce emissions and the industrial transformation plan that will lead Eni to complete decarbonisation of its energy processes and products by 2050.

COMPETENCIES AND KNOWLEDGE OF THE BOARD

Regarding the composition of the BoD, based on the self-assessment conducted, about 90% of the Directors expressed their positive opinion on the professionalism in terms of knowledge, experience and skills concerning sustainability – including human rights – and energy transition and in terms of participation in governmental and non-governmental, national and international bodies active on these topics, and on

the personal contribution that individual Directors in supporting the Board. The centrality of these skills is also emphasised in the Guidance to Shareholders on the Optimum Composition of the Future BoD, which stresses the importance of ensuring knowledge of issues related to sustainability and the control of climate and environmental risks gained in managerial or entrepreneurial roles and acquired in industrial contexts comparable to those in which the company operates. After the appointment

of the Board of Directors and the Board of Statutory Auditors, a Board Induction programme was implemented, which covered, among other topics, issues related to the decarbonization process and the environmental and social sustainability of Eni’s activities. Induction and ongoing training activities represent a well-established tool to ensure immediate and full knowledge of Eni’s strategic policies and objectives, as well as to delve into specific issues related to the company’s mission.

ROLES AND RESPONSIBILITIES OF THE BOARD OF DIRECTORS ON SUSTAINABILITY TOPICS



BOARD OF DIRECTORS

Defines:

- the Corporate Governance system;
- the fundamental lines of the organisational, administrative and accounting set-up and the guidelines of the internal control and risk management system;
- the strategic lines and the objectives, pursuing their sustainable success and monitoring their implementation, as proposed by the CEO.

It reviews or approves:

- the fundamental outlines of the internal Regulatory System and the main corporate regulatory instruments;
- the main risks, including socio-environmental ones;
- the Policy for the Remuneration of Directors and managers with strategic responsibilities;
- financial and non-financial reporting.



CHIEF EXECUTIVE OFFICER

- The person in charge of managing the Company, without prejudice to the tasks reserved to the Board;
- Implements the resolutions of the BoD, informs and submits proposals to the BoD and to the Committees.



CHAIRMAN

- Central role in the internal control and risk management system;
- Steers the BoD’s activities and ensures that Directors are trained on sustainability matters.



COMMITTEES

SUSTAINABILITY AND SCENARIOS COMMITTEE

It has propositional and advisory functions with respect to the BoD on issues relating to the integration of strategy, development scenarios and business sustainability, particularly in terms of climate transition and the protection of human rights.

CONTROL AND RISK COMMITTEE

It supports the BoD in evaluations and decisions relating to the internal control and risk management system, and in particular in the quarterly review of the main risks, including ESG risks, and the approval of periodic financial and non-financial reports.

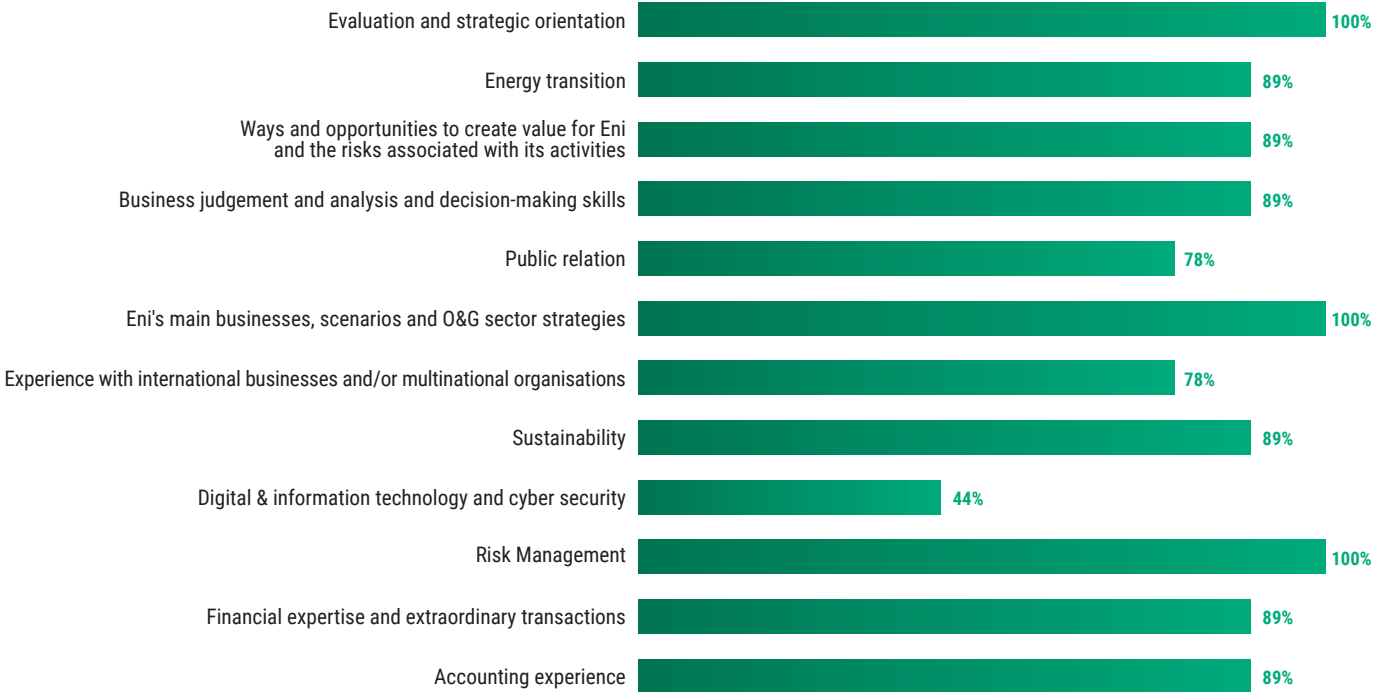
REMUNERATION COMMITTEE

It informs, makes proposals and provides advice to the Board of Directors on remuneration topics, and in this context proposes annual and long-term incentive systems, defining their objectives, also supporting the guidelines adopted on sustainability issues.

NOMINATION COMMITTEE

It supports the BoD in the appointments, in the periodic assessments of the directors’ requirements and in the self-assessment process, formulating opinions to the BoD on the composition of the BoD and of its Committees also with respect to required competencies.

SELF-ASSESSMENT OF OVERALL SKILLS, KNOWLEDGE AND EXPERIENCE OF THE BOARD OF DIRECTORS



In February 2023, the entire Board of Directors have been engaged in an induction session held by John Morrison from

IHRB about business and human rights scenario. This session was held in occasion of the annual meeting with the Sustain-

ability and Scenario dedicated to discuss Eni’s human rights management system and relevant updates.

STRUCTURE	MAIN RESPONSIBILITIES AND ACTIVITIES
CEO	<p>The CEO proposes the Company's strategy and objectives, including those for sustainability, to be approved by the Board of Directors, and ensures the implementation of Board resolutions, periodically reporting the results to the Board. During some meetings held in 2022, the CEO informed the Board also on human rights issues.</p>
BOARD OF DIRECTORS	<p>The Board plays a central role in the integration of aspects related to human rights into the governance of Eni's sustainability: it approves the Company's strategy and objectives, including those for sustainability, and it is also responsible for approving the most important internal policies, including Eni's Statement on Respect for Human Rights and the Code of Ethics.</p> <p>The Board addressed the following issues, which directly concern human rights or are particularly relevant to the topic:</p> <ul style="list-style-type: none">• the 2022 Annual Report, which includes the Consolidated disclosure of non-financial information; the 2022 Report on Remuneration Policy and remuneration paid, which includes sustainability objectives in the determination of performance incentives, including those for health and safety; and the Sustainability Report "Eni for 2022 – A just transition";• HSE Performance in 2022, which examines issues with a direct impact on respect for human rights by Eni, which applies not only to workers but also to local communities;• sustainability scenario, which sets out emerging issues – including those connected with respect for human rights – and the initiatives Eni has planned in this area;• the Slavery and Human Trafficking Statement 2022, prepared according to the UK "Modern Slavery Act" and to the Australian "Modern Slavery Act";• in February 2023 a dedicated induction meeting was held by the IHRB about the business and human rights topic.
SUSTAINABILITY AND SCENARIOS COMMITTEE	<p>Established in 2014, the Sustainability and Scenarios Committee within the Board advises the Board on scenarios and sustainability issues. The Committee is also in charge of evaluating the processes, initiatives and activities aimed at supporting Eni's commitment to sustainable development throughout the value chain. The Rules of the Committee were updated in 2017, explicitly including human rights among the sustainability issues for which the Committee submits proposals and advice to the Board.</p> <p>The Committee is appointed by the Board and consists of four non-executive directors, most of whom are independent, in line with current legislation and Corporate Governance Code, including the Chairman.</p> <p>During 2022, the Sustainability and Scenarios Committee also examined several aspects directly or indirectly concerning human rights, including the Eni's due diligence approach and its risk models elaborated and implemented referring to direct workers, suppliers, security forces and industrial projects, the Slavery and Human Trafficking Statement 2022, Eni's approach to the Just Transition and the focus report published in December.</p>
SUSTAINABILITY FUNCTION "RESPONSIBLE AND SUSTAINABLE ENTERPRISE (SOST)" AND LOCAL SUSTAINABILITY FUNCTIONS	<p>The Sustainability function is in charge of coordinating Eni's overall approach to human rights due diligence and supporting Eni's business/support functions to ensure respect for human rights.</p> <p>The Executive Vice President of the Sustainability Function oversees the coordination of initiatives aimed at guaranteeing respect for human rights in business activities in line with international principles, in conjunction with the support/business functions concerned.</p> <p>Such an ambitious role can only be filled through leadership and coordination aimed at engaging and creating synergies with all Eni's functions playing a role in ensuring the Company's respect for human rights.</p> <p>The Sustainability function is also in charge of:</p> <ul style="list-style-type: none">• cooperating with all the Company's functions in finding day-to-day solutions if human rights issues arise;• providing technical assistance to the Sustainability and Scenarios Committee;• proposing Human Rights Management Objectives to the Company's management and monitoring their achievement. <p>The competent local sustainability functions support those in charge of industrial projects and ensure the implementation of Eni's human rights due diligence at the local level, including context specific human rights issues such as respect for indigenous peoples' special rights and the responsible acquisition of land, making use of the technical assistance provided by the Sustainability function.</p>

STRUCTURE	MAIN RESPONSIBILITIES AND ACTIVITIES
FUNCTIONS INVOLVED IN MANAGING RELEVANT HUMAN RIGHTS ISSUES (HUMAN RESOURCES, PROCUREMENT, SECURITY)	<p>Human Resources, Procurement and Security have a primarily interest in human rights due to their pivotal role in the process they respectively oversee; therefore, they shall be considered owners of specific commitment areas identified in Eni's Statement on respect for human rights:</p> <ul style="list-style-type: none">• Procurement, for the respect of human rights in the supply chain;• Human Resources and Organization, for the respect of human rights in the workplace;• Security, for the respect of human rights in the execution of its activities. <p>Each of these functions set specific human rights due diligence with the aim of identifying areas of risk and take appropriate actions to prevent negative impacts on human rights that may occur in the processes respectively overseen by the Head of Human Resources and Organization, the Head of Procurement, the Head of Security. The methods and the activities are agreed with the Sustainability function which monitors and ensures implementation of the entire human rights management system.</p>
COMPLIANCE AND LEGAL	<p>With respect to corporate social responsibility, including human rights, the Compliance Department is committed to develop, inter alia, standard contractual instruments and clauses.</p> <p>With regard to the human rights-related matters, the dedicated in-house Legal Department: (i) carries out the monitoring of the evolution of the global human rights-related trends pursuant to the international jurisprudence, the pre-contentious environment as well as the existing and developing worldwide regulation, for the purpose of contributing to the evaluation of the company's risks associated thereto and to the determination of the appropriate mitigations; (ii) provides consultancy and legal support to the impacted corporate's functions, as appropriate.</p>

FOCUS ON

CEO speaks out on human rights

In 2019, Eni was the first oil and gas company to comply with the [► CEO Water Mandate](#), a UN Global Compact initiative that mobilizes business leaders on water, sanitation, and the Sustainable Development Goals.

The CEO signed the [► “CEO Guide to Human Rights”](#) published by the World Business Council for Sustainable Development, which reports Eni's CEO Statement about the importance of respecting human rights and improving Eni's business and human rights standards. The CEO of Eni also contributed with a [► video](#) to the campaign for launching this Guide.

The CEO dedicated a post on his blog for Eni's workers to share and comment the important result of the adoption at the end of 2021 of the Eni's Zero Tolerance policy against violence and harassment at work.

Regarding the adoption by Eni of the United Nations Women's Empowerment Principles (WEPs), the CEO affirmed: “We believe that all dimensions of diversity are of utmost importance; in particular gender equality is paramount in view of women's fundamental role in the human development of every social group, from family to community to businesses. Furthermore, gender equality is deeply integrated into the United Nations Sustainable Development Goals to which Eni's current corporate commitments and future targets are aligned. By signing the WEPs, Eni will have access to new and interesting opportunities to further strengthen its support to gender equality and empowerment and make progress in its journey towards reaching these goals”.



Human rights in the Integrated Risk Management (IRM)

Eni has developed and adopted an Integrated Risk Management Model (IRM) aimed at ensuring that management makes risk-informed decisions, through the assessment and analysis of risks, including short, medium and long-term risks, carried out with an integrated, comprehensive and forward-looking vision.

Risk Governance assigns a central role to the BoD, which defines the nature and level of risk compatible with the strategic objectives and assesses all risks that may have relevance for medium-to-long-term business sustainability. Risks are assessed with quantitative and qualitative tools considering both the probability of occurrence and the impacts (economic, operational, HSE, social, reputational) that would take place in a given time frame if the risk occurs and they are represented, based on the probability of occurrence and impact, on matrices that allow comparison and classification by relevance.

Eni has integrated human rights into the IRM, evaluating:

- risk events - possible human rights violations included in the Eni risk catalogue, which is periodically updated following the results of the risk assessment process or maybe integrated upon specific requests/ events;
- impact clusters related to human rights violations, which are included in the risk evaluation metrics in terms of social, environmental, health and safety, security, and reputation impacts.

The Board of Directors plays a central role in risk governance because it is responsible for

defining the nature and level of risk in line with the Company's strategic objectives – including all risks that could affect the medium-to-long-term sustainability of the business. Since human rights are fully integrated into the IRM, human rights risks are also reported to Eni SpA's control bodies, where relevant. The Board, indeed, after consulting with the Control and Risk Committee, play a key role in:

- defining the guidelines for the management of risks;
- periodically reviewing Eni's main business risks;
- periodically evaluating the adequacy and effectiveness of the internal control and risk management system of Eni.

Regarding the four-year Plan, the Board of Directors is also responsible for defining the nature and level of risk compatible with the strategic objectives of the company based on an estimate of the probability and impact of the risks issued (and, if necessary, updated during the year) by the Integrated Risk Management function, including in its assessment all the risks that may be relevant in term of sustainable success of the Company.

Regarding Eni's main risks – according to the Integrated Risk Management (IRM) model adopted – the results of the quarterly assessment/monitoring activities performed by IRM on such risks, along with treatment actions, are timely reported to the Board of Directors and control bodies (e.g. the Control and Risk Committee) to support the corporate decision-making process. Human rights issues, even those related to the supply chain, are included to the extent a po-

tential violation is detected when assessing the above risks and measuring their impacts.

The Sustainability Department plays an important role as Impact Matter Specialist on such human rights risks and it support the Risk Management Department in integrating human rights into IRM's methodology and tools.

In 2022, two assessment cycles were undertaken: in the first half of the year, the Annual Risk Profile Assessment was carried out, involving 134 subsidiaries in 45 Countries, while in the second half the Interim Top Risk Assessment was carried out, entailing the revision of assessments and treatment of Eni's top risks and of the main business risks. Three monitoring cycles were then performed on Eni's top risks to analyse their progress and the status of implementation of the respective mitigation actions. The results were presented to the Management and Control bodies in March, July and October 2022. Moreover, in the Countries of presence or potential interest Eni performs a specific analysis aimed at assessing the risks associated with the initiative. The risk analysis covers several aspects and gathers information on different topics, including stakeholders and the human rights scenario in the Country. These risks of potential human rights violations are mapped through the "Integrated Country Risk" (ICR), whose purpose is to offer an integrated analysis of risks existing in the Countries. To evaluate the human rights risks of the Countries is used a third-party provider (Verisk Maplecroft), such assessment is updated every six months.

Incentives and remuneration linked to sustainability and human rights targets

Eni's remuneration policy is defined in line with the Corporate Governance model adopted by the Company and with the recommendations of the Corporate Governance Code, providing that remuneration of Directors, members of the Board of Statutory Auditors, CEO, General Managers, and other Managers with strategic responsibilities is functional to the pursuit of the sustainable success of the Company, taking into account the need to dispose, retain and motivate people with competence and professionalism required by the position held in the Company (Principle XV of the Corporate Governance Code). For this purpose, the remuneration of Eni's top management is estab-

lished with consideration given to market benchmarks for similar positions in national and international companies similar, also in relation to the reference sector and company size.

The remuneration policy of CEO and top management also contributes to the Company's strategy, through incentive plans connected to the fulfilment of present, measurable and complementary targets that fully represent the essential priorities of the Company, in line with the Strategic Plan and the expectations of shareholders and other stakeholders, in order to promote a strong focus on results and combine the operating, economic and financial soundness

with social and environmental sustainability, coherently with the long-term nature of the business and the related risk profiles.

The Policy defined for the next term 2023-2026, presented in the [Report on the 2023-2026 Remuneration Policy and remuneration paid 2022](#), was approved by the Board of Directors, acting on the recommendation of the Remuneration Committee, on March 16, 2023.

The CEO's Short-Term Incentive Plan includes sustainability objectives for a weight of 37.5%; the CEO's Long-Term Incentive Plan includes sustainability objectives for a weight of 35%.

REMUNERATION LINKED TO SUSTAINABILITY OBJECTIVES	
SHORT-TERM INCENTIVE PLAN	The Plan includes a target related to the incremental installed capacity of renewable sources (weighting 12.5%), as well as environmental sustainability and human capital objectives associated with the reduction of net GHG Upstream emissions Scope 1 and 2 equity (weighting 12.5%) and personnel safety (weighting 12.5%), through the Severity Incident Rate (SIR) index, which focuses on the reduction of the most severe accidents.
LONG-TERM INCENTIVE PLAN	The Plan supports the implementation of the strategy through a specific objective concerning sustainability topics, broken down into a series of targets related to the processes of decarbonization, energy transition and circular economy, with an overall weighting of 35%, for both the CEO and all Eni's management recipients of the Plan.

The Eni remuneration policy for the entire mandate 2023-2026 has been approved by Annual General Meeting held on May 10, 2023. The following table shows, for the current and previous term of

office: (i) the percentage of variable remuneration linked to the objectives on long-term, with respect to total remuneration; (ii) the percentage of the variable remuneration linked to sustain-

ability objectives with respect to the total variable remuneration, calculated at target and maximum performance level of sustainability within a target overall performance level.

		POLICY MANDATE 2017-2020		POLICY MANDATE 2020-2023	
		TARGET	MAXIMUM	TARGET	MAXIMUM
% of CEO remuneration linked to long-term objectives	(%)	53	65	55	65
% of CEO variable remuneration on sustainability objectives		20	30	36	55

Furthermore, specific objectives on activities/issues with potential impact on human rights are also assigned to Eni's subsidiaries at all levels, including Managing Directors.

Eni Managers working in Departments which carry out activities that may impact human rights have objectives linked to the integration of the human rights perspective in their analyses and activities, together with operational and economic-financial targets. These objectives can be assigned to Managers with various degrees of responsibility (i.e. Directors, Vice Presidents, Global Heads or Managing Directors, Commercial Managers of Eni subsidiaries, etc.). For Managers with strategic responsibilities, remuneration plans are also strictly aligned with those of the Chief Executive Officer and the Chief Operating Officers, and to better guide and align managerial action with the objectives set out in the Company's Strategic Plan. Such objectives, and related incentives, are reviewed and assigned annually in order to be aligned with the four-year Strategic plan, taking into account, among others, coherence with human rights Policies and objectives set by the Company.

In addition, Eni's variable remuneration schemes maintain a strong link with Eni's sustainability goals, including those relating to human rights, with a weighted percentage ranging between 10% and 25%, depending on the responsibilities assigned and the impact on the results.

The Sustainability function is responsible for proposing and monitoring progress in Management Objectives on Sustainability issues, including human rights.

The Management Objectives are directly linked to the implementation of the Company's human rights policy commitment and to the Eni's salient human rights issues synthesized in 4 clusters: human rights (i) in the workplace, (ii) in the communities, (iii) in the supply chain and (iv) in security operations. In 2022, such objectives were assigned to all the top managers who report directly to the CEO and to over 50 senior managers and Managing Directors of Eni's subsidiaries, in addition to their operational and economic-financial targets.

These Management Objectives linked to several human rights targets are reviewed annually

according to the Action Plan on human rights and the issues emerging from the due diligence. They cover the entire spectrum of Eni's salient human rights issues such as, among others: freedom of association and collective bargaining, health and safety, modern slavery, land rights, indigenous people rights, security, water sanitation.

The organization of Human Rights workshops for security forces, the update of the methodology in use to assess the social performance of suppliers, the development of specific training initiatives are examples of the criteria that have been in place for assigning and measuring Management Objectives.

In specific circumstances, Eni's Business Partners were involved in this process, for example in the drafting, negotiation and application of a human rights clause to be reflected in business agreements.

The application of Management Objectives also related to the performance of human rights studies, aimed at understanding the impacts of specific business projects on communities and individuals.

Embedding human rights: training activities

Eni considers training and awareness-raising activities dedicated to its employees and Business Partners as a key element of its commitment to respecting human rights. Eni wants to ensure that every employee is aware of the importance that the Company places on human rights.

INITIATIVES AND TOOLS TO RAISE AWARENESS ON HUMAN RIGHTS

Over the last few years, Eni has developed a wide range of training courses on business and human rights which differ in terms of format and content in order to offer

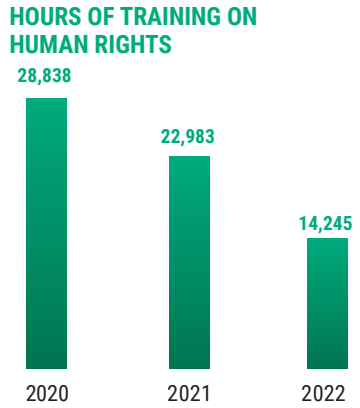
colleagues the training options that best suit their needs.

Eni's training activities on business and human rights is organized in a diversified strategy along four lines:

1. general courses on business and human rights for all Eni people;
2. specific courses on topics and areas particularly exposed to risks of negative impacts;
3. training initiatives on issues closely linked with human rights (e.g. Code of Ethics, HSE, etc.);
4. practical workshops for Security providers on security and human rights.

2022 saw the conclusion of the three-year mandatory training cycle begun in 2020 for senior managers and middle managers (Italy and abroad) on the four specific modules: "Security and Human Rights", "Human Rights and relations with Communities", "Human Rights in the Workplace" and "Human rights in the Supply Chain". The basic Business & Human Rights course was also delivered to new recruits.

During the last three years, more than 66,000 training hours were delivered.



- These e-learning modules aim at:
- creating a common and shared language concerning human rights within the Company by promoting corporate culture on the issue;
 - improving the understanding of business's possible impact on human rights;
 - promoting Eni's commitment to respect such rights.

In addition, awareness-raising and training activities on combating violence and harassment at work were launched in 2022, as envisaged in the specific policy issued at the end of 2021 to respond in advance to the provisions of International Labour Or-

TOPIC	PARTICIPANTS (in HQs and subsidiaries)
Respect for human rights in the management of Security Operations	All employees and managers of the Security function
Respect for the Rights of Host Communities	All employees and managers of the Sustainability function, including Community Liaison Officers
Respect for Human Rights in the Workplace	All employees and managers of the Human Resources function and all Eni employees responsible for supervising workers
Respect for Human Rights in the Supply Chains	All employees and managers of the Procurement function

ganization Convention No. 190. Regrading Eni's stakeholders, the Company invites suppliers to participate in training sessions led by internal and external professionals to raise awareness on social issues, including workers' rights. Another initiative concerning the services providers is the Training Program on Human Rights and Security, which has been delivered to public and private Security forces. The Program has been running since 2009 with the participation of Security providers in Italy and globally and will continue to involve Countries in which Eni operates. Training sessions have been held in 15 Countries in the last 13 years.

Finally, in 2022 Eni collaborated with IPIECA and Building Responsibly Initiative to develop, test and review a **training course** for contractors and suppliers on labour rights, including modern slavery risk, associated with the construction of large projects. The training course was developed with Ergon, a specialist labour rights consultancy, to grow contractor capability and support them in addressing labour rights issues. The training has a modular approach focusing on core issues, among which: freedom of association, fair recruitment, decent wages, working hours, and the availability of effective worker grievance mechanisms.

OTHER TRAINING INITIATIVES

TRAINING PROGRAM	ACTIVITIES
TRAINING ON VOLUNTARY PRINCIPLES ON SECURITY AND HUMAN RIGHTS	<p>Eni has developed a Training Program on Security & Human Rights dedicated to Security Managers and Public and Private Security Forces both in Italy and abroad. In particular, training sessions have been held in Nigeria (2022), Mexico (2021), Angola (2020), Nigeria and Pakistan (2019), Tunisia (2018), Nigeria (2017), Venezuela and Ecuador (2016), Kenya (2015), Mozambique (2014), Indonesia and Algeria (2013), the Republic of Congo and Angola (2012), Pakistan and Iraq (2011), Egypt and Nigeria (2010) and in Eni's offices in Rome and San Donato Milanese (2009).</p> <p>Eni has also developed material for subsidiary-led training initiatives for local Security managers willing to undertake autonomous training courses, which resulted in particularly relevant cases of emerging risks and/or with training needs due to job rotation.</p> <p>Eni's training program on Security and Human Rights has been recognized as a best practice in "Responsible businesses advancing peace", the joint publication between the United Nations Global Compact and Principles for Responsible Investment (PRI).</p>
SUPPLIERS TRAINING ON HUMAN RIGHTS	<p>Eni has developed material for training initiatives for suppliers during the meeting with the trade association with the aim of explaining Eni's approach in Respect for human rights as priority in our way of doing business. Eni collaborated with IPIECA and Building Responsibly Initiative to develop and review a training course for contractors and suppliers on labour rights, included modern slavery risks, associated with the construction of large projects. The training course was developed in partnership with Ergon, a specialist labour rights consultancy, with the aim to build up contractor capability and support them in addressing labour rights issues.</p> <p>The training has a modular approach focusing on core issues, among others: freedom of association, fair recruitment, decent wages, working hours, and the availability of effective worker grievance mechanisms.</p>
WEBINAR ON HUMAN RIGHTS IN INTERNATIONAL NEGOTIATIONS	<p>In November 2018, Managers from both Sustainability and International Negotiations Departments held a webinar to disseminate knowledge on the new human rights clauses proposed during negotiations of Petroleum Contracts and joint venture agreements, including the international standards mentioned. The event was also meant to shed light on potential risks deriving from contract negotiations as well as from relationships with Business Partners. All Eni upstream negotiators, commercial managers and managing directors have actively participated in the webinar. In addition, a technical guide has been provided to all the upstream negotiators soon after the webinar so that they become more acquainted with human rights principles and guidelines.</p>
TRAINING ON THE GLOBAL FRAMEWORK AGREEMENT	<p>The training course focused on the contents and implementation of the Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility was developed and delivered in 2018, involving all Eni employees worldwide. This measure was also set out in the GFA itself.</p> <p>In order to ensure that all Eni workers, and in particular those with specific responsibilities for ensuring respect for workers' rights, are aware of the commitments included in the Global Framework Agreement, the agreement itself provided for the development of a training course about the contents and implementation of the agreement.</p> <p>The training program consists of a one-hour e-learning module on the GFA's main topics, it is available to all Eni employees, translated in seven languages and accessible on Eni's online training platform, EniCampus. Furthermore, in 2019 the aforementioned course has been included into institutional training paths dedicated to managers and newly hired experts.</p>

KEY PERFORMANCE INDICATORS

TRAINING

	2018	2019	2020	2021	2022
Human rights training hours ^(a)	(number)		28,838	22,983	14,245
In class			260	0	152
Distance			28,578	22,983	14,093
Attendances in human rights training courses	10,557	44,396	21,150	17,101	11,460
Employees trained on human rights	8,512	19,745	7,076	4,931	3,042
Employees trained on human rights ^(b)	(%)	91	97	92	94
Security contracts containing clauses on human rights	90	97	97	98	97
Countries with armed guards protecting sites	(number)	7	8	8	9
Security personnel trained on human rights ^(c)	73	696	32	88	409
Security personnel (professional area) trained on human rights ^(d)	(%)	96	92	91	93

(a) The data shown in the table consider the hours of training finalized by employees. The 2020-21 data have been appropriately restated following the change in methodology in calculating the indicator. Pre-2020 data is not available due to the methodology change.

(b) This percentage is calculated as the ratio between the number of registered employees who have completed a training course on the total number of registered employees.

(c) The variations of the KPI Security personnel trained on human rights, in some cases even significant from one year and the next, are related to the different characteristics of the training projects and to the operating contingencies.

(d) This is a cumulative percentage value. Starting in 2020, the figure is calculated considering only Eni employees, unlike the 2019 figure which also includes contractors. The Security Forces include both private security personnel who work contractually for Eni, and personnel of the Public Security Forces, whether military or civilian, who carry out, also indirectly, security activities and/or operations to protect Eni's people and assets.



Human rights due diligence

HOW ENI OPERATES

Eni assesses and monitors its risks, identifying customized strategies and solutions, in an ongoing effort to be more effective in preventing and mitigating impacts. In addition, to building a consistent set of internal norms guiding Eni employees and business partners to ensure their practices comply with international human rights standards, Eni has also been working on the design, implementation, and reporting of its human rights due diligence process to ensure its alignment with the UN Guiding Principles on business and human rights.

This section presents information on:

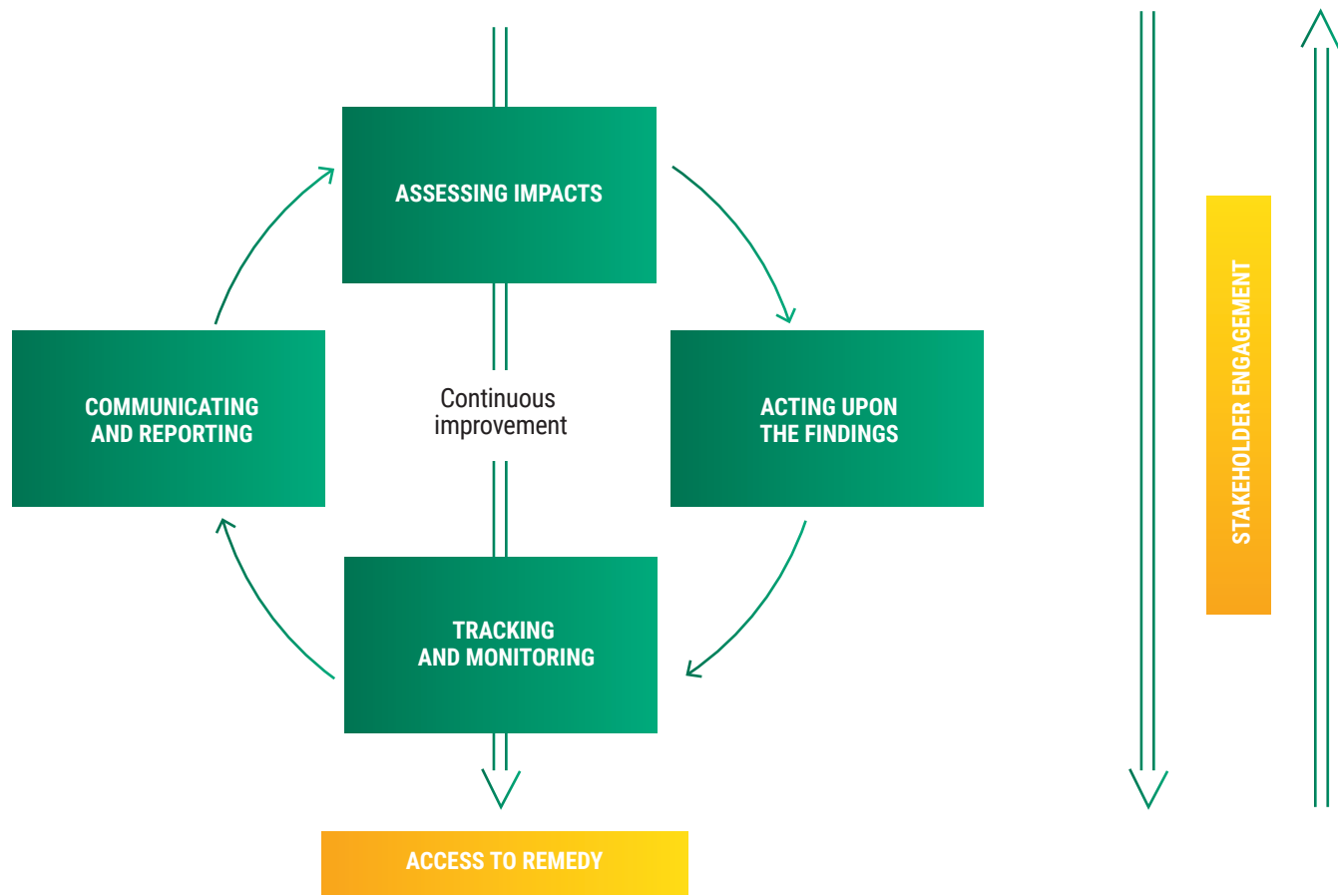
- [The Eni's human rights due diligence approach](#)
- [The identification of salient human rights issues](#)
- [The due diligence process applied to the functional areas which are most exposed to human rights risks, ■ workplace, ■ relations with suppliers and other business partners, ■ host community relations, ■ security](#)

An overview can be found of:

- Eni's commitments and processes in place in relation to each function's human rights impact.
- A description of the processes and tools in place to identify, prevent, mitigate, and account for human rights risks and impacts associated with each function.

Concerning HSE, health and asset integrity processes, which are also relevant while talking of human rights, they are fully tackled in accordance with their respective management system guidelines and procedures.

ADOPTION OF A COMMITMENT ON BUSINESS AND HUMAN RIGHTS



Eni's human rights due diligence approach

Eni's approach to human rights due diligence has been established by the internal procedure "Respect and Promotion of the Human Rights in Eni's Activities", issued in March 2020 as part of the Management System Guidelines of Eni. This procedure represents the framework for all the people involved in preventing human rights violations and managing human rights issues.

The due diligence is set on an ongoing basis (not once-off) process, context-specific and covers the entire spectrum of human rights implications for Eni, therefore besides the list of salient human rights issues which will be introduced in the next section. The human rights due diligence model adopted by Eni, designed to be multidisciplinary, multilevel,

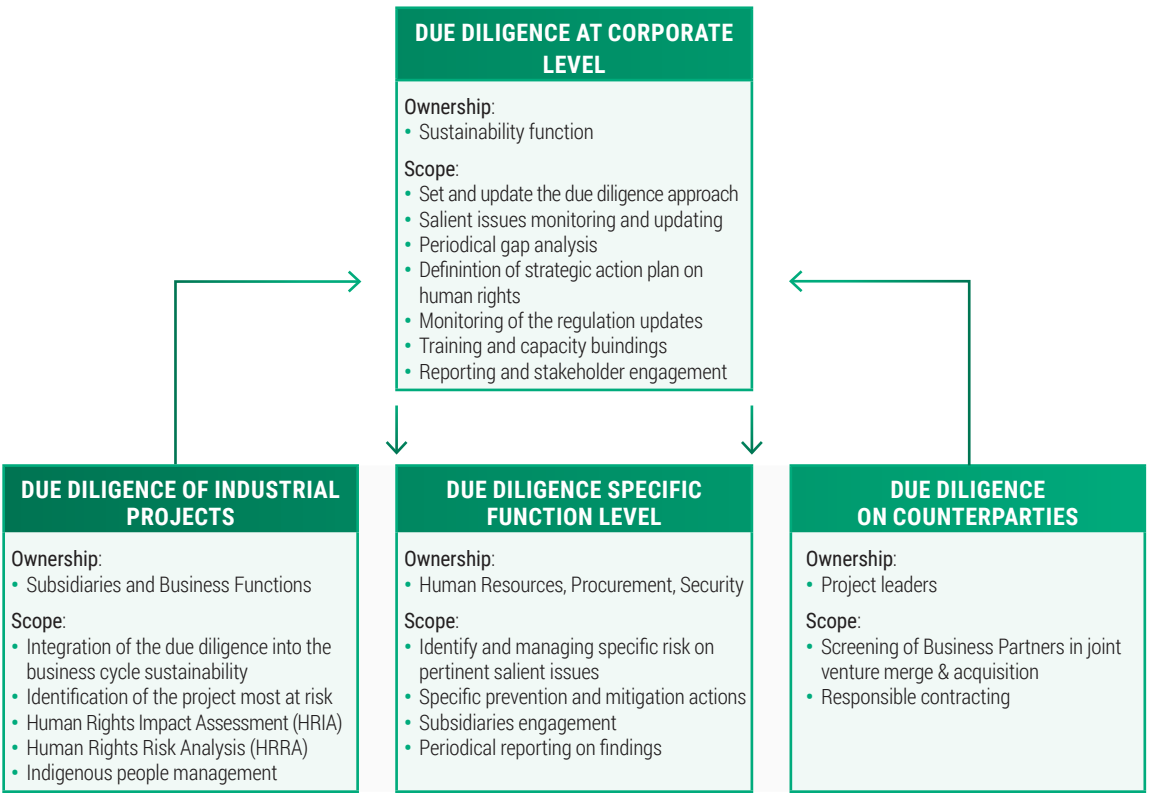
and integrated at any level of the company's processes, follows a risk-based approach with the aim of identifying, preventing, mitigating and accounting for adverse corporate impacts on human rights. The risks identified through the due diligence are defined as risks to rightsholders, therefore extending the traditional company's risk management perspective.

MULTIDISCIPLINARY	MULTILEVEL	INTEGRATED
The analysis considers the social, health, environmental and legal dimensions that could be impacted.	The analysis is carried out both at central level, taking into account the company as a whole, and at single department level, by focusing on business processes most exposed to human rights violations according to a risk-based approach.	Human rights are considered from the starting phase of each project by considering its specific features, both referred to its context (such as human rights challenges in the region) and complexity (nature of operations, workforce implied, etc.), which determine the associated level of criticality under a risk-based approach.

To fulfill its tasks, the human rights due diligence model is translated into practice with

four separate dimensions: (i) at corporate level, (ii) on industrial projects, (iii) on specific process-

es connected with Eni's salient human rights issues, (iv) and on counterparties.



The due diligence at Corporate level it is periodically carried out towards Eni as a whole, in order to update and evaluate the salient human rights issues (■ [Eni for – Human Rights](#)). Such evaluation considers the evolution of the company, the

external context and best practices emerged in the field of business and human rights to be eventually applied to Eni’s processes. Every year the Sustainability Department updates a Corporate

Action Plan on human rights considering the results of the monitoring process of the previous Plans and the issues emerging from the other due diligences (at project level, on specific salient issues and on business partners, described below).

FOCUS ON

A practical example of the due diligence at corporate level

In 2017, Eni with the support of the Danish Institute for Human Rights carried out a gap analysis on business and human rights as part of a wider project aimed at restructuring Eni’s management approach. The project conducted to the identification of the Eni’s salient human rights issues and to the adoption of a Human Rights Action Plan based on the findings of the gap analysis and considering the salient issues as well. The Action Plan was set for a 3 years’ timeframe (2017-2019) and has been updated every year according to the monitoring activities carried out, the lessons learned from the due diligence approach application and other assessment activities done.

Moreover, in 2019 and 2020 respectively, two gap analysis were conducted at Corporate level on two specific business areas: refining and marketing (2019), and renewable energy (2020). Both the analysis were carried out in order to evaluate the completeness of the salient human rights issues mapped and to identify specific gaps and improvement areas related to these specific business in their evolution. According to the results of the gap analysis, no specific new salient human rights issues were added and gaps and improvement areas were included in two Human Rights Action Plans that have been implemented.

The due diligence of the industrial projects is performed to identify specific risks of the projects and evaluate the proper actions to be undertaken, as part of the wider integration of sustainability issues into the business cycle.

The risk-model used to carry out the due diligence is described in the chapter dedicated to the human rights in host community relations

(■ [Eni for – Human Rights](#)). According to the characteristics of the project, different assessments are conducted to identify and evaluate potential impacts on human rights: ad hoc Human Rights Impact Assessment (HRIA) and Human Rights Risk Analysis (HRRRA) according to a methodology developed in 2021. HRIA and HRRRA are carried out for every industrial project. The HRIA is carried out to evaluate in depth project more at

risk (■ [Eni for – Human Rights](#)); in both cases, when a HRIA or HRRRA is carried out, an Action Plan is defined based on the findings.

To monitor the effectiveness of the Action Plans, at least once a year, the Sustainability Department works together with the subsidiaries to track progress and criticalities also through the adoption of specific KPIs.

FOCUS ON

Due diligence of an industrial project: a case-study

In 2019, Eni carried out a HRIA in Mexico of the “Area 1 Development Project” due to the risks and possible impacts connected with the characteristics of the project (see the findings Report available on Eni’s website). Based on the results of the HRIA, Eni adopted an Action Plan (2019-2021) and specific management measures that have been monitored in the past two years to evaluate their effectiveness. As part of the monitoring and effectiveness evaluation process, in 2020 Eni’s published a summary report of the Action Plan where progresses in implementation are described as well as challenges faced, and lessons learned (■ [Eni for – Human Rights](#))

Specific functions due diligences are carried out according to the salient human rights issues. Indeed, there are some specific functions primarily interested in managing human rights due to the process managed:

- procurement for the issues along the supply chain;

- human resources for issues at the workplace;
- security for the issues in managing security operations.

Each of them sets a due diligence tailored to seize potential impacts of the specific processes managed. It is a risk-based model consistent

with the due diligence at Corporate level. Each model is described in the respective in-depth chapter (■ [workplace](#); ■ [supply chain](#); ■ [security](#)). It requires to set pluriannual Plans to address the issues identified and monitor the effectiveness of the actions.

FOCUS ON

Due diligence towards suppliers: a case study

In the chapter “Assessing and monitoring suppliers’ risks” (■ [Eni for – Human Rights](#)) a case studies is included about the application of the the risk-model of Eni’s procurement process. An on-site audit was conducted in a high-risk African Country on a local supplier working in a critical sector for employees’ human rights. The aim of the inspection was to evaluate the supplier’s human rights management by highlighting its strong and weak points.

The assessment was conducted to evaluate the human rights practices of a supplier, employing various engagement methods. The process started with the supplier’s active involvement, encouraging open communication and cooperation throughout the assessment. The working conditions were observed to assess compliance with human rights standards. Furthermore, interviews were conducted with both managers and workers such as to gain valuable insights into their experiences and perspectives. The case describes findings, actions undertaken, and lesson learned.

The due diligence on counter-parties and business partners is conducted before the conclusion of a JV agreement or in case of merge & acquisition operations. The process is based on open sources screening to identify if the counterparts have been involved in human rights violation or are exposed to specific risks.

If the screening reveals recent critical issues, Eni’s Sustainability function will deepen such information and provide feedback to the proposing unit to undertake proper actions to manage the issues or exercise Eni’s leverage over its partners (taking into account the role Eni will have according to the agreement).

In the JV agreements specific clauses on human rights (responsible contracting clauses) are negotiated, as described in depth at the paragraph “Assessing and monitoring business partners’ risks” (■ [Eni for – Human Rights](#)).

MONITORING THE EFFECTIVENESS OF THE ENTIRE PROCESS

The management process thus structured allows the implementation of proper mitigation actions and monitoring measures, as well as facilitates the sharing of issues and lessons learned within the entire company (from the local actors to Corporate ones).

Once a year, the Sustainability department collects all the Action Plans – as well as spare actions undertaken on specific topics – emerging from the due diligence process to feed the update of the Corporate Action Plan on human rights and as an input for the gap analysis described to evaluate the effectiveness of the entire system. The actions of the Plan are declined into the Management Objectives assigned to the top management of Eni. The process to monitor the effectiveness of the actions involves:

- The use of several internal and public KPIs that are disclosed into this report.
- The engagement of stakeholders to share Eni’s approach and listen to their expectations.

The identification of salient human rights issues

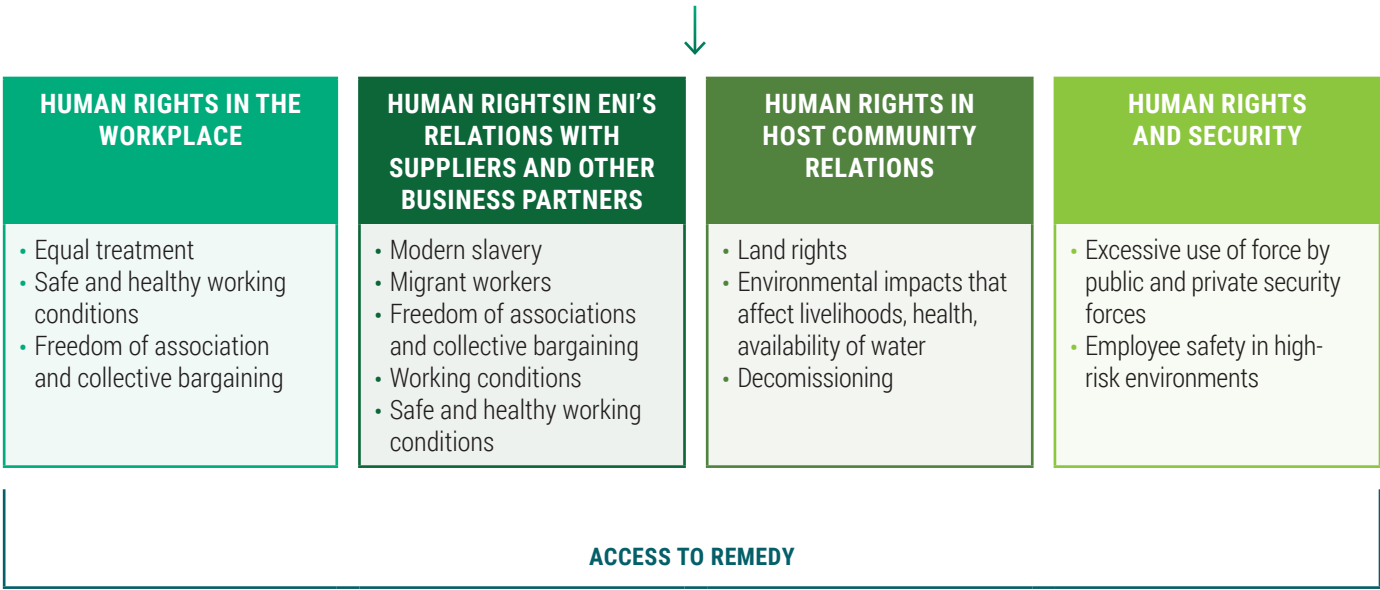
THE PROCESS OF IDENTIFICATION

In 2017, Eni established a Human Rights and Business Working Group (HRBWG), who started its activities by hosting a workshop aimed at launching the identification of the Company's salient human rights issues, with the support of the Danish Institute for Human Rights. The workshop took place at Eni's Headquarters in San Donato Milanese and involved 26 Managers from 22 Functional Areas.

Most of the participants had already been involved in human rights activities, but some of them were relatively new due to turnover and because of the need to widen the scope of human rights activities to integrate recent developments in the field of business and human rights. Taking these differences in terms of expertise and backgrounds into consideration, a business and human rights training session opened the Workshop on salient issues.

The workshop gave the opportunity to participants, divided in three groups, to be involved in a discussion facilitated by the Danish Institute for Human Rights, aimed at sharing their experiences and views regarding the main human rights issues for the Company, adopting the lens of risk to people. This activity led to the identification of a list made of 13 salient issues, split into 4 main areas, deemed to be the topics where lie the most severe, potential, negative human rights risks.

WORKSHOP WITH ENI'S HRBWG SUPPORTED BY THE DANISH INSTITUTE FOR HUMAN RIGHTS



In 2018, the final list of salient issues identified by the workshop participants was shared with external stakeholders and prominent experts in the field of business and human rights, in order to gather feedbacks and suggestions. These meetings were held with the Institute for Human Rights and Business, IndustriALL, the Italian Inter-ministerial Committee on Human Rights (CIDU), AVSI and Unicef Italia. Besides confirming the initial list of 13 salient issues, this engagement allowed Eni to receive input to strengthen its approach and to get important information on the upcoming issues on business human rights.

Below some of the most relevant input that came up during this engagement:

- Issues related to the working conditions of temporary, subcontracted workers, especially those hired locally, who are involved in several phases of the O&G industry (preparation phase, construction, etc.), without enjoying in some circumstances the same benefits guaranteed to workers hired by the Company directly.
- Need to keep vulnerable groups' rights at the center of Eni's approach, granting full access to consultations and opportunities to have their voice be heard. Moreover, particular attention

should be paid to minors' – especially children – views.

- Considering the "how" and "when" as crucial features when implementing actions to ensure human rights respect and working to social development projects.
- The paramount importance of CEO activism on BHR discussions, which is expected to take a prominent role in institutional talks.

Input and feedback received during these meetings have been integrated in the development and planning of policies and tools, informing both Eni's policy commitment and its due diligence process, strengthening the Company's approach to human rights in these areas.

An example of how this feedback and input were received can be found in the Eni's Statement on Respect for Human Rights, whose concept of vulnerable groups was extended to include women and children – in addition to indigenous peoples – to mirror the results of such informative and fruitful discussions held with these external stakeholders and prominent experts.

In 2019 and 2020, the list of salient human rights issues has been assessed as part of two wider gap analysis conducted at Corporate level on two specific relevant business areas: refining and market-

ing (2019), and renewable energy (2020).

These gap analyses were carried out considering the business areas characteristics and the first step was the identification of the most relevant risks and related impacts. The analyses were done through desk research – using relevant international studies and benchmarks – as well as engaging two selected working groups composed by Eni's representatives with relevant expertise in these business areas and managing the related process. The gap analysis allowed to evaluate the completeness of the salient human rights issues mapped and to identify specific gaps and improvement areas related to these specific businesses in their evolution. According to the results of the gap analysis, no specific additional salient human rights issues were identified, because the current list was considered exhaustive and inclusive of the specific risks associated with these business areas.

In the following sections, a detailed description is given for each cluster of salient issues, which focusses on the respective due diligence approach, the measures undertaken to mitigate and prevent identified impacts and the way their effectiveness is monitored.

Human rights in the workplace

ENI’S APPROACH TO HUMAN RIGHTS IN THE WORKPLACE

People are essential and fundamental to all of Eni’s activities. Eni can only achieve its business goals thanks to its people’s dedication, and Eni is profoundly aware of how important people are in creating value over time. Other than being “the right thing to do”, respecting the rights of the people working at Eni and for Eni is fundamental to build mutually satisfactory and lasting relationships. Prioritization of the areas for improvement was carried out on risk-based criteria, through labour assessment processes and gap analysis on both ratification and enforcement of ILO standards across operating Countries. These processes led to the adoption of rules and actions ranging from further monitoring workers’ rights into Eni’s internal framework to launching specific measures, including training programs and a multifaceted strategy for combatting discrimination. Increasing attention is paid to monitoring activities through the identification of effective KPIs and by tracking specific salient issues such as fair compensation and discrimination.

SPECIFIC POLICIES TO RESPECT HUMAN RIGHTS IN THE WORKPLACE

- ▶ [Eni’s Code of Ethics](#)
- ▶ [Eni’s Statement on Respect for Human Rights](#)
- ▶ [Eni’s Slavery and Human Trafficking Statement](#)
- ▶ [Eni against violence and harassment in the workplace \(Zero Tolerance Policy\)](#)

ENI’S COMMITMENTS: DRIVERS AND PILLARS

Eni is committed to respecting and promoting internationally recognized workers’ rights in all the Countries where it operates. As a first step to meeting Eni’s responsibilities in this field, the process involved:

a) The analysis of international conventions and standards that could be most relevant to Eni’s business. Besides the eight fundamental ILO Conventions¹⁾, Eni identified two further treaties addressing human rights in the workplace which needed to be considered in relation to its business activities:

- The ILO Convention 135 ex-

plicitly banning any discrimination of workers’ representatives in connection with their activity.

- The ILO Convention 183 concerning the Revision of the Maternity Protection Convention.

As a result of this policy-gap analysis, the commitment to respect for human rights in Eni’s Management System Guideline on Sustainability goes beyond the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work, which together constitute the minimum requirements of businesses according to the UN Guiding Principles.

- b) The development of a comprehensive framework of internal policies and rules to affirm the commitment to respecting internationally recognised workers’ rights that could be most relevant to Eni’s business.
- c) The commitment of Business Partners and suppliers to also comply with them.
- d) The collaboration with unions and the engagement with international organizations including the ILO.

Moreover, a company policy on violence and harassment in the workplace was also issued in 2021 to implement ILO Convention No. 190.

Assessing respect for labour standards and monitoring salient issues

Respecting the rights of the people who work within Eni and for Eni is essential to build mutually satisfactory and long-lasting relations. Eni is aware that in some Countries where it operates there are relevant risks related to the violation of human rights. Therefore, Eni has adopted a structured framework of policies, management models, contractual clauses and programmes adopted by Eni’s subsidiaries - in line with the commitments made by the parent company in the Code of Ethics and in Eni’s Statement on Respect for Human Rights. This framework allows for the effective prevention of these risks in the direct management of the workforce. In 2020, an evaluation model was established for monitoring human rights in the workplace. It is a “risk-based” model aimed at segmenting Eni companies on the basis of specific quantitative and qualitative parameters that capture the specific characteristics and risks of the Country/operating context and are linked to the human resources management process, including the contrasting all forms of discrimination, gender equality, working conditions, freedom of association and collective bargaining. This approach identifies possible risk areas or improvements, to be acknowledged and explained. During 2021, the model was extended to all subsidiaries of the upstream business, expanding the assessment of human rights monitoring in the workplace. Findings of the Model are being discussed at headquarter level and will be investigated in different ways according to the ranking of subsidiaries through the scale of human rights caring. Subsidiaries will be asked then to implement corrective actions to be noticed to the parent company and monitored over the time. During 2022 a first assessment of Energy Evolution subsidiaries has been performed as well. The presence of production plants among these companies has made it possible to focus attention on new types of potential human rights risk. Their findings, after deeper analysis, will be object of interest during the next years. Moreover, the Model is subject to assessment even in its structure in order to broad its assumptions and get information on other issues especially related to diversity and inclusion. 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.

FOCUS ON

The implementation of the risk-model

During 2022 the upstream subsidiaries already assessed in the previous year have been asked to provide feedback about the key findings and to confirm the actions taken. As an example of such process, a subsidiary involved in exploration & production with less than 100 employees, identified some issues to be managed.

Key issues and actions taken

Risk related to gender and nationality discrimination in management roles were identified. As improvement actions, organizational changes have been finalized in order to increase presence of women and local people in the management staff, by enhancement of specific skills and behaviours. Other issues were related to working conditions, especially with reference to the risk of less use of holiday leave during pandemic so management actions were developed to incentive planning and use of all granted days off.

1) Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87); Right to Organise and Collective Bargaining Convention, 1949 (No. 98); Forced Labour Convention, 1930 (No. 29); Abolition of Forced Labour Convention, 1957 (No. 105); Minimum Age Convention, 1973 (No. 138); Worst Forms of Child Labour Convention, 1999 (No. 182); Equal Remuneration Convention, 1951 (No. 100); Discrimination (Employment and Occupation) Convention, 1958 (No. 111).

FOCUS ON

Respect for human rights from Eni’s staff and business partners, including contractors

Eni’s Statement on Respect for Human Rights includes a commitment to ensure that third-party companies when working for or together with Eni agree to apply the guarantees provided for in the Statement to their workers, including suitable contractual clauses against possible violations. Furthermore, the **Global Framework Agreement** on International Industrial Relations and Corporate Social Responsibility reiterates Eni’s commitment “to finding suppliers and independent contractors that have suitable professional qualifications and a commitment to sharing its corporate values”. To ensure that suppliers meet these requirements, they undergo a risk-based assessment process.

Protection of workers’ representatives and other human rights defenders

Eni protects workers’ representatives and whistleblowers from discrimination and retaliation as provided for in the GFA, together with a commitment to grant reasonable access to the workplace to unions and workers representatives, as stated in the ILO Convention 135 and in the Eni’s Statement on Respect for Human Rights. Furthermore, as stated in the Statement, Eni prohibits, and undertakes to prevent, retaliation against workers and other stakeholders for raising human rights-related concerns, and neither tolerates nor contributes to threats, intimidation, retaliation or attacks (both physical and legal) against human rights defenders and affected stakeholders in relation to its operations. The **rules on whistleblowing reports** received, including anonymously, by Eni SpA, also envisage possible measures for any potential retaliation perceived. In addition, the Code of Ethics includes commitments to non-retaliation, together with other important safeguards such as guarantees on full confidentiality and non-interference with judicial and non-judicial mechanisms. For details on the protection of whistleblowers [■ Eni for – Human Rights](#). Eni’s CEO also highlighted Eni’s expectations in relation to respecting workers’ rights during its participation in the **awareness-raising workshop** for the Company’s senior management held in October 2016 entitled “Raising awareness on Business and Human Rights in Eni Activities.”

INTERVIEW



Interview with **Diana Junquera Curiel** is the Energy Industry and Just Transition Director at IndustriALL Global Union. With many years of experience in the energy sector, including at the European level as president of the equal opportunities working group, managing policy on gender equality and women’s participation quotas in industrial sectors and at global level participating in global energy sector committees. She now leads the energy sector and is responsible for coordinating the global work of energy sector unions, focus on the social, financial and industrial implications of the energy transition and the impact on workers, looking for a Just Transition for them.

ENGAGING WORKERS IN A JUST TRANSITION

What do you think are the main challenges to be faced and the opportunities that could be seized in a decarbonization (or energy transition) pathway?

The biggest challenges we face in this transition are misalignments in time and space, as well as uncertainty. For this transition to be Just for everyone, it is necessary to plan sufficiently in advance and look for future outcomes and projects that bring us a promising future. Lack of information and transparency breed mistrust and make the process much more difficult. There are many opportunities appearing, new careers and jobs that must be inclusive and of course decent, green, and union jobs.

What kind of programmes should characterize such pathway and how

the transition process could be defined just? The [ILO Guidelines](#) give us the definition: a Just Transition secures the future and livelihoods of workers and their communities in the transition to a low carbon economy. It is based on social dialogue between workers and their unions, employers, and Government, and consultation with communities and civil society. A plan for Just Transition provides and guarantees better and decent jobs, social protection, more training opportunities, and greater job security for all workers affected by global warming and climate change policies.

How companies and unions could collaborate on such programmes, especially in the energy sector and what role can the signing of a company-union agreement play?

Social dialogue is the key. It means that trade unions are involved in the

development of the transition. Agreements such as the Global Framework Agreement that Eni has with IndustriALL Global Union guarantee that Eni’s workers, in any of its operations around the world, are part of this social dialogue. Both parties, company and unions, have in their hands to guarantee that this is fulfilled.

How workers could be effectively engaged in outlining transition programmes?

Inviting them from the beginning to be part of the conversations and decisions that are made about the transition and transformation plans in the company. It is necessary to create Just Transition tables where the company, the administration and the workers’ representatives are involved, where together they will work for a promising future for the industry, the impacted areas and the people.

Working together with rights holders and strategic stakeholders for workers’ rights

The daily and proactive dialogue, in place with different stakeholders, is essential in order to establish a solid and transparent relationship of trust. Eni is involved in numerous engagement activities with the main rightsholders and strategic stakeholders in order to fully understand and assess the potentially severe negative impacts on workers’ rights.

INDUSTRIAL RELATIONS AT ENI: ENI’S DIALOGUE WITH UNIONS

Workers and their representatives are Eni’s main stakeholders on subjects concerning workers’ rights.

Eni’s industrial relation model is based on national and international agreements that establish the process for information and consultation with Trade Unions and when and how information should be disseminated. In Italy the information and consultation process is based on “Together-Insieme”, the Industrial relations model to support the energy transition process in which Parties share the culture of ongoing dialogue and making the most of worker knowledge, competence and professional skills. With a view to ever increasing knowledge and awareness of Eni’s business based on mutual reliability and responsibility with regard to the matters under discussion, the Parties agree on the setting up of the following events and participatory bodies. CEO/General Secretariat annual meeting: business plan (by the end of the first four-month period of each year, the four-year business plan will be illustrated with details of main projects/activities and in-

vestments and their results and actions). Strategy Committee, to monitor the progress of the energy business; meetings will be held, usually, every six months and in any event when important information needs to be shared, in order to analyse the national and international scenarios and deal with any economic, production and occupational repercussions. The discussion will revolve mainly around the following matters: engineering and environmental protection; research, development and technological innovation; circular economy; renewable energy development; work and employment organisation). HSE Committee, and Welfare Committee.

At European level, the information and consultation process is provided during the Eni European Works Council (EWC). The annual meeting is usually attended by representatives from the IndustriALL European Trade Union, Italian General and National Unions (FILCTEM, CGIL, FEMCA, CISL, UILTEC and UIL) and European Works Council delegates. To obtain more continuous and effective information at least three ordinary meetings of a Select Committee and Eni competent Human Resources and Organization shall be held each year. The EWC delegates and the Select Committee are informed and consulted on actions in the field of corporate social responsibility, occupational health and safety, environmental policies, energy transition process and positive action in favour of non-discrimination, significant changes in the structure of Eni, including mergers, acquisitions and sales of

activities and/or enterprises, the current status and future prospects for employment, downsizing or closings of companies or production units, and mass layoffs with cross-border repercussions, and other relevant issues. When relevant organizational changes or difficult situations which may have an impact on workers arise (such as turnaround processes, mergers, divestments of business areas), the Eni Industrial Relations Unit leads a consultation process with unions. Moreover, the Eni European Observatory for Workers’ Health and Safety represents a tool for information and consultation between Eni and trade union counterparts focused on Eni’s HSE issues in an annual meeting. The Observatory’s main tasks include dissemination of safety culture, safeguarding the environment and mitigation of HSE risk factors. The Observatory’s members are representatives of Eni and Eni workers, the trade union organizations FILCTEM CGIL, FEMCA CISL and UILTEC UIL, and IndustriALL European Trade Union. At international level, the Global Framework Agreement (GFA) which was renewed in June 2019 and up for renewal in 2023, also includes a provision for an Annual Meeting to promote a system based on information, consultation and dialogue, increase knowledge regarding Corporate Social Responsibility issues and allow the involvement of local representatives. See section “Monitoring respect for workers’ rights with workers’ representative” for further information on this.

COLLABORATION WITH INTERNATIONAL ORGANIZATIONS

Eni has developed a number of initiatives on the subject of international labour standards and equal opportunities, with the collaboration of the International Labour Organization (ILO), including online seminars and studies on international legal and regulatory frameworks.

Eni joined the Global Business Network for Social Protection Floors promoted by the ILO in 2015 to share practices multinationals have adopted in relation to social security. Eni also supports the Closing the Gender Gap Initiative led by the World Economic Forum, aimed at creating global and national collaboration platforms to address current gender gaps and reshape gender parity for the future.

Furthermore, Eni is part of the European Round Table of Industrialists (ERT) which groups together around 50 Chief Executives and Chairmen of major European multinational companies, covering a wide range of industrial and technological sectors. Within this context, Eni participates in a panel of companies set out to share best practices and monitor diversity and inclusion trends.

Monitoring respect for labour standards

MONITORING RESPECT FOR WORKERS' RIGHTS WITH WORKERS' REPRESENTATIVES

In addition to the meetings of EWC, Select Committee and European Observatory for Workers' Health and Safety in Eni, The Global Framework Agreement (GFA) provides for an Annual Meeting between Eni and workers' representatives to share information on Sustainability issues, including human rights. This is a key opportunity for the joint monitoring of Eni's capacity respect for workers' rights. As for the meeting's participants, the GFA calls for a delegation of 10 worker's representatives to participate, including:

- 5 members of the Select Committee of the European Works Council;
- 5 workers representatives from different Countries and business units of Eni.

The company disseminates the materials explained at the annual meeting. In order to ensure an ongoing social dialogue with the Company Management on issues pertaining to this Agreement, the figure of the coordinator jointly designated by the

Trade Union Organizations is established to represent a link between the delegates designated at the local level and the Labor Organizations signatory to this Agreement.

In 2019, the third annual meeting, held in Athens, culminated in the signing of the renewal of the GFA; the main theme of the meeting was the pursuit of a view to develop joint responses to the major issues of the near future: Sustainability, Decarbonisation and Workers' Safety, in the context of energy and digital transformation.

With this renewed agreement Eni, the General Secretaries of Filctem CGIL, Femca Cisl, Uiltec UIL and IndustriALL Global Union, confirmed their joint commitment to promote sustainable development and raise awareness among direct and indirect employees about the key principles of human and employment rights over the next four years.

Participants also discussed adopting models for monitoring the implementation of the Agreement; the

meeting also provided an opportunity to exchange views and take an in-depth look at the different social realities in the companies and unions among the different Countries represented.

The occasion was likewise used to bilaterally underline the importance of complying with the principles of the Fundamental Conventions of the ILO (International Labour Organisation) and the OECD Guidelines across the entire operational chain and to use these tools to implement socially responsible, ethical and morally correct behaviour when doing business.

In June 2022, Eni Industrial Relation Unit met representatives from Ghana, Mozambique, Nigeria and Tunisia in the presence of the Director for Energy Industry Just Transition at IndustriALL Global Union. A meeting, within the terms of the GFA, to present and comment upon the main performances achieved by the company in 2021, including those related to sustainability and human rights. The agreement is now up for renewal in 2023.

MAIN AGREEMENTS AND INITIATIVES IN THE TRADE UNION FIELD

2022

April 2022
Eni, trade union organizations and the Government has signed the renewal of the expansion contract for the biennium 2022/2023 as a tool to support the ongoing transformation by carrying out professional training and retraining of staff and fostering employability.

December 2022
In Italy, Eni signed with the trade unions the NOI - Protocol on Initiatives and Services for Well-being, which provides for the enhancement of interventions in the fields of health with digital and home-care assistance, accomodation scouting, family management support (children's expenses support, babysitter support, training on educational issues for new parents), supplementary pension funds, economical management support (company loans, utilities etc.) and so on, to seek a fair balance of work activities with a more personal and social approach.

DECEMBER 2021

At an international level, the industrial relations model continued with the constant updating of the pandemic situation in the various Countries of presence and the main business developments. In addition, on December 3rd, 2021, international industrial relations meetings were held at Eni's historical headquarters in Castel Gandolfo, namely the 24th meeting of the EWC of Eni employees, the European Observatory for Health, Safety and the Environment and the annual meeting provided for by the Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility. At the centre of the debate, with the aim of working together to find answers to the major issues of sustainability, decarbonisation and workers' health and safety, was the issue of Diversity & Inclusion, and in particular the theme of valuing diversity as an element of enrichment of experiences in the social and work context. During the meeting, the Agreement for integration into the GFA – Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility – of ILO Convention No.190 and ILO Recommendation No. 206 on eliminating violence and harassment in the world of work was also signed.

OCTOBER 2021

In line with the digital transformations underway, which also include the different ways of carrying out work, and in keeping with the technological and cultural evolution also induced by the pandemic, the new Agreement on Smart Working was signed on October 28, 2021. In a participatory perspective and with the aim of managing jointly an issue in constant evolution, the discussion continues through a bilateral committee (composed by 6 union members and 6 corporate company) which meets 2 times a month or upon request to verify the correct application of the agreed provisions and highlight any critical issues and areas for improvement of this new way of carrying out work performance. There was a progressive extension of the SW agreement abroad as well in line with local regulations.

APRIL 2021

Given the continuing pandemic situation linked to the spread of Sars-CoV-2, Industrial Relations were based on constant dialogue with trade unions through the organisation of Covid Committees, at various levels of the company organisation, to implement suitable measures to protect the health and safety of workers and guarantee the operational continuity of assets. Within the framework of the Protocol "Together-Insime" – a model of industrial relations in support of energy transition – and in order to support its ongoing transformation, Eni signed the Expansion Contract at government level on April 1st, 2021, which, also through the adoption of an early retirement plan, has allowed and will support generational change in line with the energy transition path, also through the implementation of a training and professional requalification programme to allow the adaptation of skills and the development of all human capital.

Eni has also taken specific actions following the assessment processes and based on the gap analysis concerning the adoption of ILO standards that was carried out in 2013; these actions range from integrating its internal legal framework to launching appropriate measures on both a broad spectrum of

workers' rights and on particular vulnerable groups of workers.

ENI'S STRATEGY AGAINST DISCRIMINATION

Thanks to the assessments on respect for human rights carried out over the years, Eni has been able to analyse the main challenges in this area and the

actions that could substantially make a difference in terms of opportunities for potentially impacted people. Following the identification of the main diversity dimensions deserving specific attention, Eni's strategy was based on the adoption of tailor-made initiatives, taking into account specific causes as well as enablers.

Eni has policy remuneration standards well above the legal/contractual minimums, as well as the 1st decile of the local market remuneration, for all Countries in which it operates

MONITORING FAIR COMPENSATION

REMUNERATION

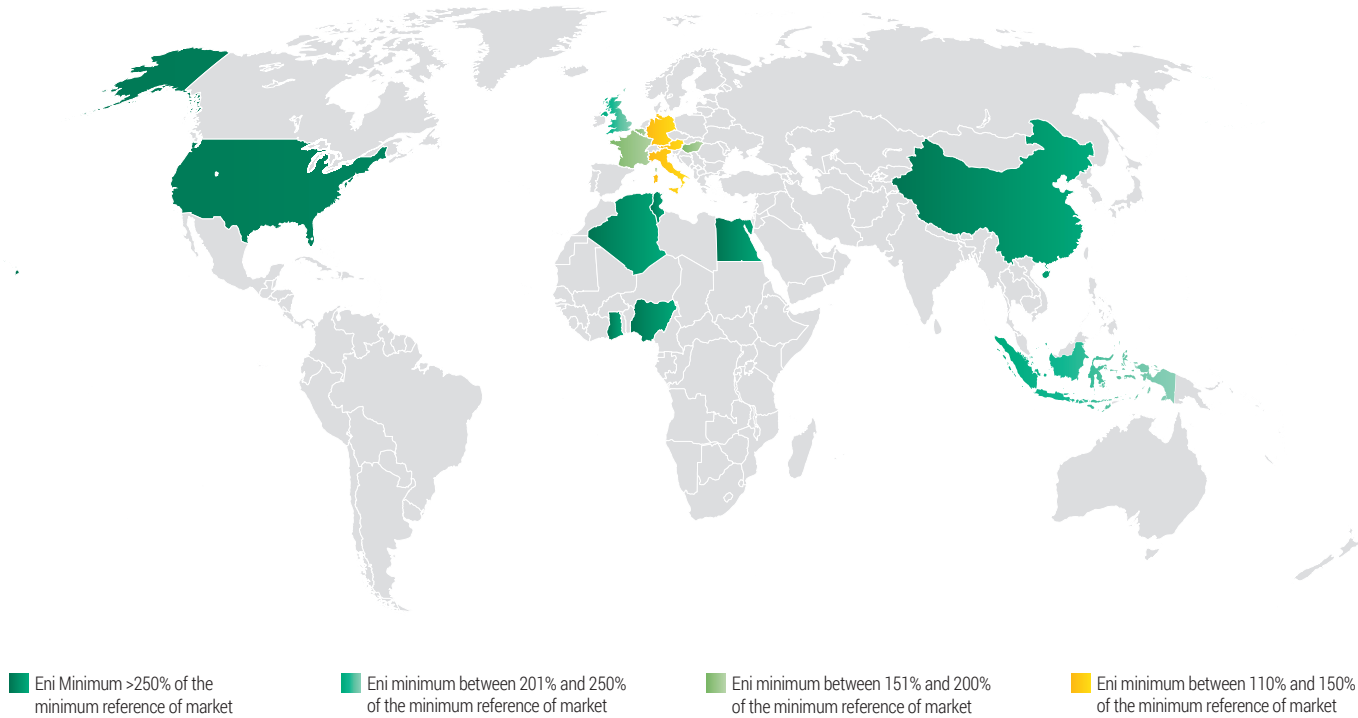
Remuneration policies for Eni's employees are defined according to a global integrated model and promote salary progression based exclusively on meritocratic criteria related to skills expressed in the role held, performance achieved and local remuneration market benchmarks. Eni annually monitors the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

substantial alignment between the remuneration of women and men for the Italian and global population. This alignment is also confirmed in overall terms for the "raw" gender pay ratio which does not consider the role level and shows a substantial alignment of women's and men's remuneration for middle managers and employees while for senior managers and workers the deviations are mainly related to a smaller female presence.

The indicator at the overall level, without considering professional categories, is 101 for fixed remuneration (Italy 102) and 97 for total remuneration (Italy 98). In the various 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 and always able to ensuring a decent standard of living above mere subsistence levels and/or legal or contractual minimums in force as well as minimum levels found on the local remuneration market. For this purpose, Eni provides its business lines, for each Country, with wage policy references that are significantly higher than the 1st decile of the local salary market, as well as the legal/contractual minimums and performs annual checks for its application in the main Countries of presence.

ENI'S MINIMUM WAGES VS. MARKET MINIMUM LEVELS



DIVERSITY AND INCLUSION: THE CULTURE OF PLURALITY

Eni's approach to Diversity & Inclusion is based on the fundamental principles of non-discrimination and equal opportunities and on the active commitment to promote and ensure a working environment where personal and cultural diversity is considered a source of

mutual enrichment and an indispensable element of business sustainability. Eni ensures that all its people are treated fairly regardless of any differences in gender, nationality, sexual orientation, physical abilities and age. These principles are affirmed in the regulatory framework and Corporate Governance, as well as in the Mission that inspires its values. Furthermore, a com-

pany policy on **violence and harassment in the workplace** was issued in 2021 to implement the ILO190 Convention. In 2022, Eni implemented an Action Plan identified as a priority, aimed at developing an inclusive mindset and enhancing specific uniqueness targets such as gender, internationality, age, disability, sexual orientation and gender identity.

Plurality is a resource to be safeguarded and to be enhanced. The basis of the commitment is the inclusion of all types of diversity in the company and relations with the outside world

INTERVENTION PRIORITIES

GOVERNANCE & LEADERSHIP

Definition of objectives and targets for executives of the functions affected by the D&I issues and related to managerial remuneration (MBO) and reporting activities addressed to Eni Management on diversity and inclusion topics

ENGAGEMENT

Development and updating of institutional training courses and specific online courses such as D&I Matters, which offers modular, interactive and up-to-date training

LISTENING TO PEOPLE

Listening through initiatives such as Climate Analysis and engagement of Eni's foreign entities; launch of the D&I Community on Eni's internal channel, one-to-one meetings

COMMUNICATION

Emphasis on D&I uniqueness international days through the internal channel Myeni and in the D&I Community; #EniForInclusion initiative on Age, Gender, Disability, and Sexual Orientation through News, reporting, webinars and live events with external testimonials; Creation of a D&I topic on the Eni.com corporate website

PARTNERSHIP

Collaboration with Parks - Liberi e Uguali and Valore D; Participation in the ERT Diversity & Inclusion Task Force and the WEF Chief D&I Network

WOMEN'S EMPOWERMENT

Eni continued and expanded its initiatives aimed at strengthening female presence and the empowerment of women, with particular reference to activities to: (i) attract female talent through the organisation and promotion of initiatives for students oriented towards STEM subjects (Inspirin-Girls, Think About Tomorrow, Coding Girls) and through the contribution of Eni's 150 role models and ambassadors, who bear witness

to equal opportunities for women in the energy industry; (ii) support female development through professional diversification, monitor the main career paths, and enrich management and staff training with content aimed at raising awareness and overcoming gender bias in relationships and corporate processes; (iii) enhance female presence, with a focus on appointments to positions of greater responsibility, an area in which, in 2022, approximately 400 senior role appointments were

finalised with a female presence of more than 30%, up compared to previous years; (iv) creating of and adhesion to communication campaigns aimed at supporting women (e.g. #IoconLei Orange the World, the UN campaign campaigning for the elimination of violence against women) and partnerships designed to strengthen female empowerment and enterprise (e.g. Women X Impact and Valore D), to share best practices and strengthen networking on inclusion and female development.

+1.2

percentage points women in management positions vs. 2021

FOCUS ON

Eni’s adhesion to the Women’s Empowerment Principles

BACKGROUND: the Women’s Empowerment Principles (WEP) of the UN Women and the UN Global Compact inspire business action in integrating a gender perspective in the workplace, in relations with local communities and along the value chain. Following its adhesion to the WEPs in 2021, Eni initiated a self-assessment process of its performance based on the Gender Gap Analysis Tool, a tool provided by the WEPs, which led to creating an Action Plan. This lays the foundation for formulating an increasingly cross-cutting approach to gender equality and women’s empowerment in all business areas.

THE SELF-ASSESSMENT PROCESS

METHODOLOGY

Eni chose to supplement the Gap Analysis Tool with around 70 additional questions selected using an approach based on the risk associated with the business sector and geographical areas of operation. A coverage threshold of 80% of the total company population was adopted to meet the criterion.

INTERNAL ENGAGEMENT

The interdisciplinary nature of the topic led to the involvement of all relevant functions from an early stage and on all critical aspects (about 80 Eni people involved, 20 positions, 33 interviews).

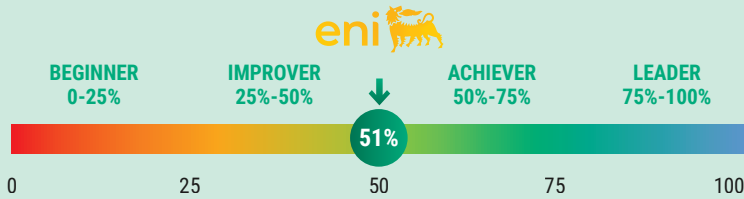
ANALYSIS OF RESULTS AND RETURNS

Strengths and areas for improvement were considered, given the challenges, synergies, opportunities and critical factors to which the company is exposed.

DEVELOPMENT OF AN ACTION PLAN

It is divided into four main areas: Employee health and safety; Community relations and local development projects; Gender perspective in HR processes; and Gender-based violence.

RESULTS: Eni achieved the position of Achiever with a score of 51% (17% of companies are in this category while most, 79%, are still classified as “Beginners” or “Improvers”; only 4% achieved a “Leader” score). The companies undergoing the assessment were mainly from the financial and energy/extractive sectors ([► WEP](#)).



19.8%
non-Italians in management positions

108
nationalities

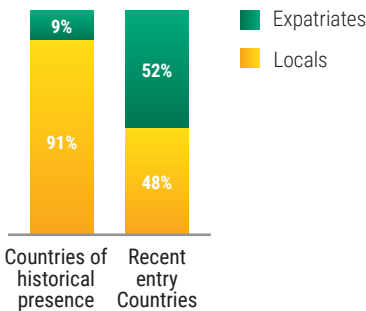
INTERNATIONALITY

Eni’s strong international presence is characterised by solid alliances with host Countries aimed at creating value in these Countries, also through knowledge transfer, while respecting local cultures. The average presence of local personnel abroad has remained substantially constant at around 87% over the last three years. Consolidation over

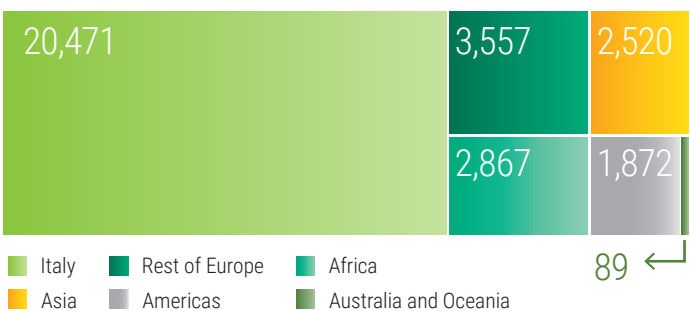
the years of processes such as onboarding of recruits, coaching, training and sharing of skills and best practices with local personnel ensured the continuity of operating activities in 2022. In recent years, about 20% of employees in positions of responsibility are non-Italian, broadly in line with 2021, with a slight decrease of -0.8% due to changes in the scope of consolidation. In the upstream

sector, which accounts for about 50% of non-Italian employees, the percentage of local employees of the entire workforce is higher in Countries where Eni has a historical presence (Nigeria, Congo, Egypt, Libya and Kazakhstan) compared to Countries where its presence is more recent (United Arab Emirates, Qatar and Côte d’Ivoire) where the transfer of know-how is still in progress.

EMPLOYEES IN UPSTREAM SECTOR



EMPLOYEES BY GEOGRAPHICAL AREA



AGE

Promoting diversity and inclusion also addresses the age-related cluster at Eni, trying to work on people’s awareness of the stereotypes that characterise both young recruits and people who have worked at Eni for a long time. The aim is to create an environment where everyone is valued for who they are and what they can offer, regardless of age. Also, for this reason, Eni has updated the development path for employees in the first three years after hiring, with a specific focus on the first months. Furthermore, the company is reviewing the entire management and development path for people throughout their careers to identify talents as early as possible and guide them along diversified paths.

DISABILITY

During 2022, Eni assessed the accessibility of offices and locations in terms of logistics and the use of working instruments. The study also included benchmarking against market best practices and defined an action plan for 2023. At the same time, a project was launched to set up a centralised listening channel to guide colleagues with disabilities or family members of persons with disabilities on regulations, practices, administrative practices and existing support services.

SEXUAL ORIENTATION AND GENDER IDENTITY

In 2022, particular attention was paid to disseminating an inclusive mindset on sexual orientation and gender identity through engagement, listening, awareness-raising and communica-

tion actions addressed to all employees in Italy and abroad. As part of the internal awareness-raising and communication format, an event with an external testimonial was organised to focus on the biases and rights of the LGBTQ+ community. Eni was a sponsor of the MIX festival, the International Festival of LGBTQ+ Film and Queer Culture, recognised as one of the most important in the world. The theme of sexual orientation and gender identity was also addressed in foreign Countries through listening initiatives and a webinar realised in cooperation with the Parks - Liberi e Uguali association. Furthermore, Eni participated in the LGBTQI+ Round Table organised by Repsol, which involved some of the major companies in the Energy industry, where best practices of inclusion as leverage for the energy transition path were shared.

+0.7

percentage points
population under
30 vs. 2021

Health and Safety

ACCIDENT RATES AND INTERVENTION ACTIONS

Eni is committed to a safety culture that favours prevention over protection through research and development aimed at adopting models and instruments for risk assessment and management in a constant effort to reduce accidents to zero. Despite of these efforts, there were four fatal accidents (all involving contractors) in 2022, 3 abroad and 1 in Italy. In particular, for Eni employees, the year recorded a break in the downward trend in the frequency rate of recordable

injuries – TRIR, (recordable injuries/ hours worked) x 1,000,000 – and a worsening for contractors, which, it is presumed, is attributable to the shortage of qualified personnel caused by the withdrawal during the Covid-19 pandemic of more experienced workers, and to the aggressive hiring policy to meet market demands. The careful identification and analysis of the causes of accidents have allowed specific actions to be implemented through: (i) initiatives to strengthen the awareness and involvement of employees and contractors in the

HSE field (i.e. Safety Leadership, Coaching Program, Stop Work authority); (ii) training on the specific risks associated with driving vehicles and handling materials at heights; (iii) activities aimed at improving work areas in terms of safety; (iv) updating of management and operational documents. In 2022, Eni has once again confirmed the inclusion of the Severity Incident Rate (SIR). This index measures the level of severity of accidents in the short-term remuneration of the CEO and managers with strategic responsibilities.

0.41 TRIR
of the total workforce

NEW INITIATIVES TO REDUCE ACCIDENTS

THEME MODEL

Application of the THEME model for analysing worker behaviour and human reliability to identify action strategies to strengthen human barriers and safe behaviour

OPERATIONAL SAFETY MANAGEMENT

Development of a new training course dedicated to Operational Safety Management to raise awareness of the basic principles and minimum safety requirements

INVESTIGATION ROOT CAUSES

Training of experienced personnel on the new methodology for investigating the root causes of accidents according to Eni standards for the identification of effective actions to avoid the recurrence of events

DIGITALIZATION FOR PREDICTIVE ACCIDENT ANALYSIS

Extension to all operational sites of the “Safety Presence” digital tool that, with the help of artificial intelligence and machine learning, enables predictive analysis by exploiting the data available in the safety databases and sends an alert to the site to implement corrective actions before an accident occurs

-50%

process safety events TIER 1 e TIER 2 since 2018

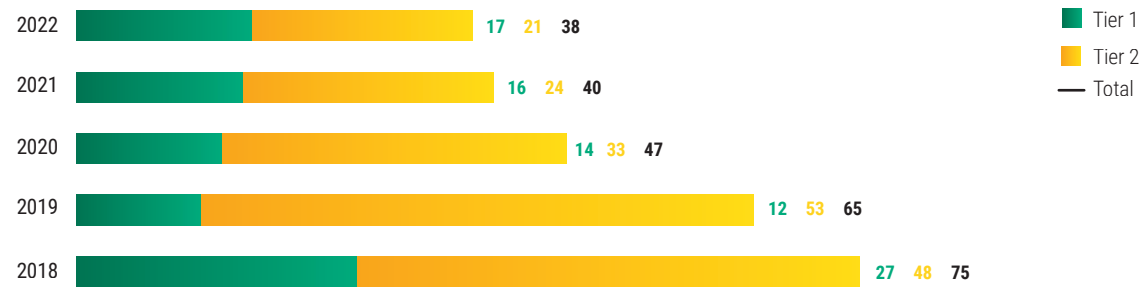
PROCESS SAFETY

Eni's commitment to process safety is constant and aims to safeguard the safety of people, the environment and assets. Eni has developed and implemented a Process Safety Management System, monitored through dedicated audits, with the aim of correctly and safely managing assets over their life cycle and, therefore, preventing and miti-

gating, through the application of high management and technical standards, the risks associated with uncontrolled releases of hazardous substances. 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, an indication of the increased attention to process safety issues at all sites. Among the 2022 initiatives, the seminar "Process Safety in Eni's Energy Supply Chains" is worth mentioning to illustrate Eni's many initiatives for identifying new energy supply chains focusing on HSE and process safety aspects.

PROCESS SAFETY EVENTS (number)



HEALTH FOR ENI

For Eni, the health of people – workers, families and communities – is a fundamental human right; therefore, the promotion of people's psychological, physical and social well-being is a central element of its operating models. Eni ensures proper health risk management by constantly updating the health risk assessments of the Countries where it operates. It also considers key stakeholders' expectations and the potential health impacts of its activities, with constant monitoring of exceptional events such as epidemic and pandemic outbreaks. To ensure health at every stage of the business cy-

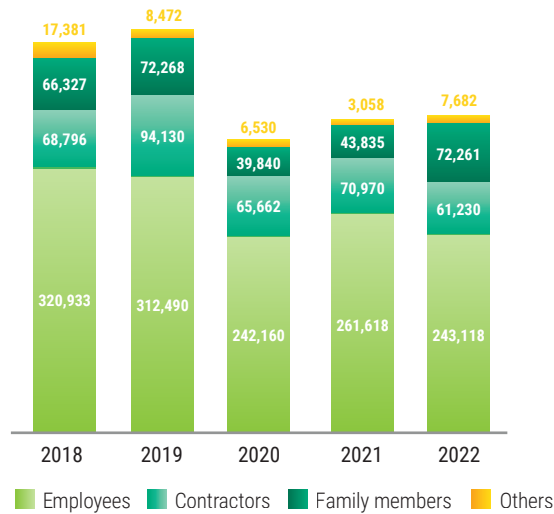
cle, Eni has developed an integrated health management system across all operations, based on an operational platform of qualified health providers and collaborations with national and international university and government institutions and research centres. During the year, Eni:

- carried out occupational medicine activities, including risk assessment and management, with the contribution of scientific research activities in relation to new projects and industrial processes related to the energy transition;
- continued to guarantee healthcare services, strength-

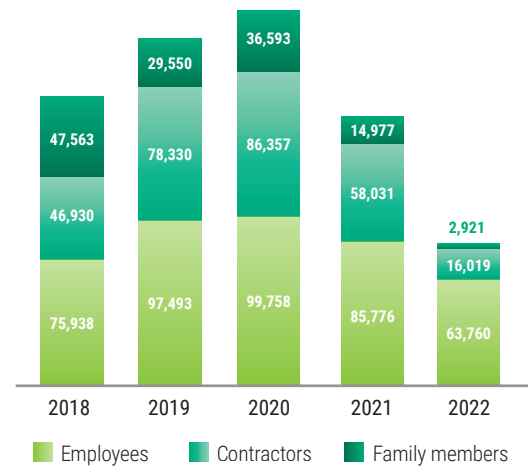
ening emergency services, and initiatives to support fragile situations, with particular reference to the pandemic emergency and mental health promotion;

- extended access to promotion, prevention, diagnosis (including screening activities) and dissemination a culture of health, also by using new digital instruments for internal communication;
- adopted new technologies for health service delivery and monitoring of the quality of indoor environments;
- strengthened personnel capacities and skills through specific training activities.

NUMBER OF PROVIDED HEALTHCARE SERVICES



NUMBER OF REGISTRATIONS TO HEALTH PROMOTION INITIATIVES



384,291

health services provided

82,700

participants in health promotion initiatives

INITIATIVES FOR EMPLOYEES, FAMILY MEMBERS, CONTRACTORS

As part of activities aimed at improving corporate welfare, the "Più Salute" pilot project, a home and digital healthcare programme that provides employees and their family members with free services through access to a phone/video consultation with a doctor, available 24/7, and a specialist by appointment, was launched in the parent company and some subsidiaries in

Italy. Various initiatives have been undertaken to protect mental health and social assistance for employees in Italy, including a remote psychological support service (24/7; it currently covers 68% of employees, and will be extended to 80% by 2026) and a helpline dedicated to victims of harassment and gender-based violence. A PFA (Psychological First Aid) service has also been set up for all employees in Italy and abroad in the event of catastrophic, sudden and unexpected

events. Among the services aimed at promoting health and well-being to be highlighted for 2022 are awareness-raising initiatives for employees, family members and contractors in relation to endemic diseases (such as tuberculosis and malaria), sexually transmitted diseases, non-communicable diseases (such as diabetes and hypertension), and, for employees in Italy, initiatives for early diagnosis of chronic diseases (such as oncological diseases) and the flu vaccination campaign.

FOCUS ON

Commitment to health in the community

OBJECTIVES: commitment to protecting community health is expressed through specific programmes to strengthen local health systems and infrastructure, strengthen relevant local institutions and operating personnel's medical and managerial skills, and raise the awareness of beneficiary communities.

PROJECTS: through 42 initiatives, the focus was on basic healthcare, maternal and child health, such as the intervention to reduce maternal and neonatal mortality in Mozambique, sexually transmitted diseases such as the campaign of the prevention of malaria in the Western Region in Ghana, the prevention of non-communicable diseases, such as the project to strengthen care for cancer patients (adults and children) in Iraq, nutrition, such as the project to counteract child malnutrition in Mexico, access to safe water and hygiene, such as the intervention to upgrade the infrastructure of the Nalut Hospital in Libya, medical emergencies and the relationship between health and the environment.

IMPACT ASSESSMENTS: to assess the potential impact of industrial projects on the health of affected communities, eleven Health Impact Assessment (HIA) studies were conducted in 2022, including 1 non-integrated Health Baseline study, 1 non-integrated HIA study, 2 preliminary integrated Environmental, Social and Health Impact Assessment (pre-ESHIA) studies and 7 integrated ESHIA studies.

KEY PERFORMANCE INDICATORS

Equal opportunities		2018	2019	2020	2021	2022
Women employees in service	(%)	23.61	24.23	24.56	26.22	26.86
Women hired		29.11	32.29	34.60	32.47	36.86
Women in managerial positions (senior managers and middle managers)		25.28	26.05	26.64	27.34	28.52
Senior managers		14.88	15.57	16.27	16.67	17.51
Middle managers		26.42	27.19	27.74	28.48	29.67
White collars		29.36	29.79	29.87	30.10	30.73
Blue collars		1.82	2.02	2.07	14.74	13.86
Replacement rate by gender		1.00	1.55	0.46	0.43	0.81
Men		0.94	1.37	0.38	0.39	0.73
Women		1.16	2.15	0.76	0.51	1.00

Career opportunities		2018	2019	2020	2021	2022
Percentage of promotions from white collar to middle management and from middle management to executive by gender						
Women	(%)	33.49	31.64	23.38	29.79	35.33
Men		66.51	68.36	76.62	70.21	64.67

Female employment In 2022, the percentage of female personnel grew by 0.6% compared to 2021 and stood at 26.86%, divided by position as follows: 17.51% of executives, 29.67% of middle management, 30.73% of white collar workers, 13.86% of blue collar workers. In 2022, the percentage of women in positions of responsibility rose to 28.5% compared to 27.3% in 2021, in all, women accounted for 26.86% of the total workforce. The female turnover figure for 2022 is 16.2% (vs. male turnover 11.3%), up compared to 2021 mainly due to the increase in the number of hires in 2022 with the acceleration of turnover associated with skills needed to support the energy transition.

Career opportunities In recent

years, the Company has paid particular attention to growth processes and development paths for female personnel, which has led to the average % of promotions for female personnel being higher than the % of women in the Company (32% average promotions vs. 25.1% female staff).

REMUNERATION AND WORKING CONDITIONS OF ENI EMPLOYEES

Eni places its people at the heart of its business strategy and is constantly working to promote working conditions in line with the United Nations objectives of wage improvement, reduction of income inequality, promotion of decent job opportunities, gender, generational, ethnic equality etc.

according to the “equal pay for equal work” principle. In particular, Eni applies a global integrated remuneration system to all its people, consistent with reference markets and linked to Company and individual performance, in compliance with local legislation. This system adopts remuneration references consisting of the market median, guaranteeing fair and competitive remuneration with respect to role and professional skills and always able to support a decent standard of living, higher than the mere subsistence levels and/or the legal or contractual minimums in force, as well as the minimum market remuneration, as highlighted by the indicators in the Summary section.

GENDER PAY RATIO²

Eni monitors the gender pay gap on annual basis, sharing with business lines and companies, the results of the verifications, with the purpose to assess corrective actions, if necessary. Furthermore, the principle of equal pay is explicitly referred to in the implementation provisions of the remuneration policy, sent to all Eni business lines. In order to monitor the gender pay gap, Eni uses a methodology which compares salaries

at the same level of role and seniority, according to the UN principle of “equal pay for equal work”, which shows for the Italian and global Eni population a substantial alignment between the remuneration of women and men. This alignment is also confirmed in overall terms for the gender pay ratio “raw” which does not consider the role level. This ratio shows a substantial alignment of women’s and men’s remuneration for middle managers and employees while for se-

nior managers and workers the deviations are mainly related to a smaller presence of female. Compared to the 2021 data, published in the NFI, the total pay ratio for Italian employees has slightly increased for the fixed remuneration (102 vs. 101) and remained constant for total remuneration (98). The indicator at the overall level, without concern of professional categories, is equal to 101 for fixed remuneration and 97 for the total remuneration.

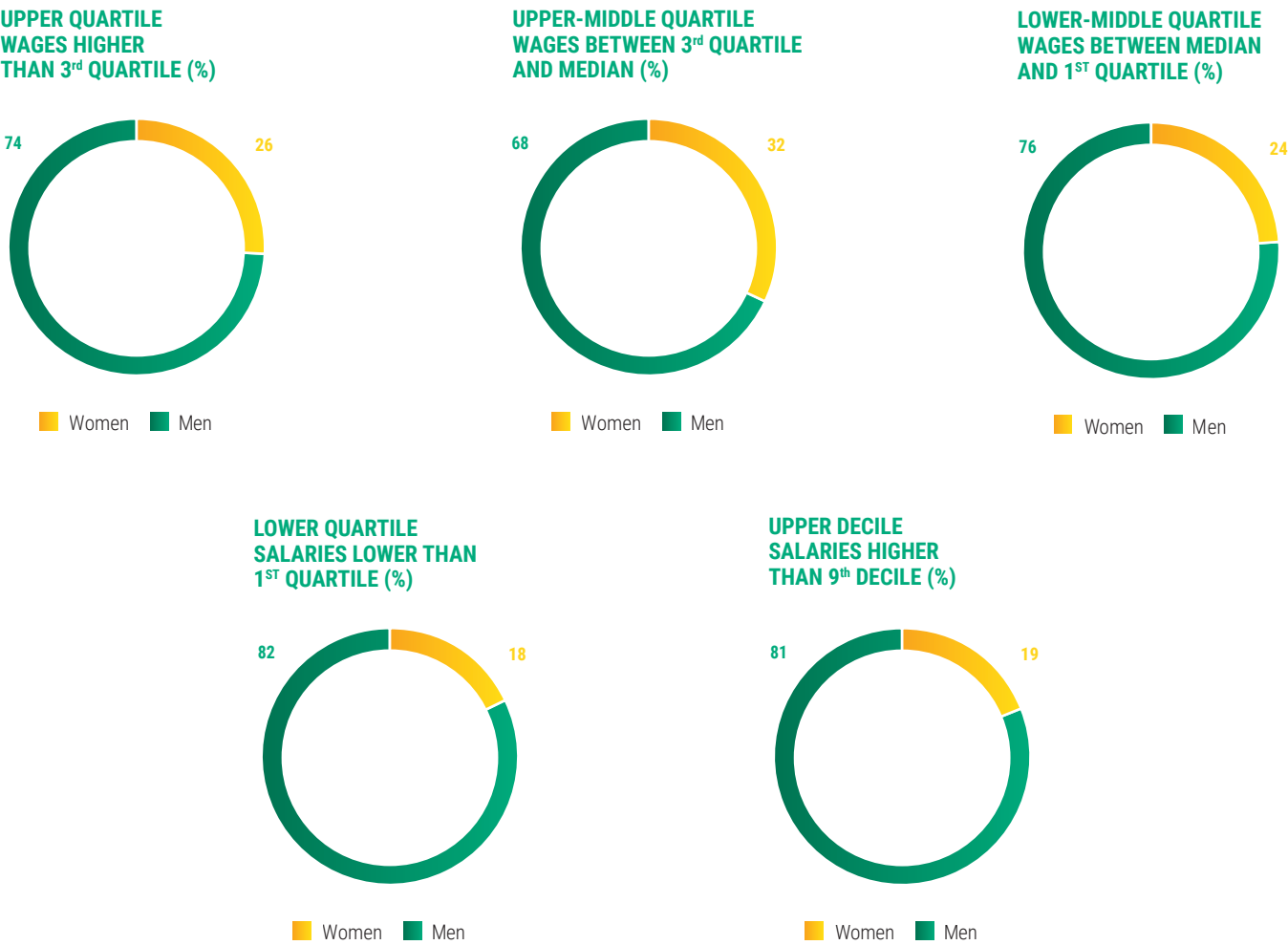
GENDER PAY RATIO

		Fixed remuneration				Total remuneration			
		2020	2021	2022	2022	2020	2021	2022	2022
Employees in Italy (women vs. men)	(%)	At equal role level		Raw		At equal role level		Raw	
Total pay ratio		98	99	99	102	99	100	100	98
Senior Manager		97	98	98	86	97	98	100	79
Middle Manager & Senior Staff		97	98	98	97	97	98	99	98
White collars		101	101	101	102	101	102	102	103
Blue collars		95	96	95	91	95	96	95	91
All Employees (women vs. men)									
Total pay ratio		98	99	98	101	99	99	99	97
Senior Manager		97	98	98	85	98	98	99	80
Middle Manager & Senior Staff		97	98	98	93	97	98	99	92
White collars		100	100	99	100	100	100	100	100
Blue collars		96	96	95	92	96	96	96	93

2) The gender pay ratio is calculated as the ratio of women's average pay to men's average pay.

PERCENTAGE SHARE OF MEN AND WOMEN PRESENT IN EACH REMUNERATION QUARTILE

The following graphs show the global presence of women in the pay quartiles and in the ninth decile³, highlighting, in relative terms, a reduced presence of women in the lowest pay quartile (18%) and in the ninth decile (19%).



MINIMUM WAGES

Eni has policy remuneration standards well above the legal/contractual minimums, as well as the 1st decile⁴ of the local market remuneration, for all

Countries in which it operates. Eni annually checks its positioning in terms of remuneration, adopting any necessary corrective actions. The table shows, for the main Countries in which

Eni operates, a comparison of Eni's 1st decile with the 1st decile of market remuneration for the Country, as well as with the legal minimum, expressed in terms of percentage ratio.

3) The statistical benchmarks for remuneration practices are as follows:

- Ninth decile: 90% of salaries are below the benchmark;
- Third quartile: 75% of salaries are below the benchmark;
- Median: 50% of salaries are below the benchmark;
- First quartile: 25% of salaries are below the benchmark.

4) The 1st decile is the market reference level below which 10% of salaries fall.

PAY RATIO WITH LEGAL AND MARKET MINIMUM REMUNERATION

Country	Ratio % between 1° Eni's decile and 1° market decile ^(a)	Ratio % between 1° Eni's decile and the minimum required by law ^(b)		
		women	men	total
Italy				
Algeria				
Austria				
Belgium				
China				
Egypt				
France				
Germany				
Ghana				
Indonesia				
Nigeria				
Tunisia				
Hungary				
United Kingdom				
United States				

(a) The ratio was calculated with reference to the fixed and variable remuneration of blue-collar employees or, for Countries where Eni has no blue-collars, white-collar level (for market data, source: Korn Ferry).
(b) Minimum wages defined by law in the various Countries or, where not provided for, by the national collective agreement.

Legend

- Eni's minimum > 250% of the minimum reference.
- Eni's minimum between 201% and 250% of the minimum reference.
- Eni's minimum between 151% and 200% of the minimum reference.
- Eni's minimum between 110% and 150% of the minimum reference.

INDUSTRIAL RELATIONS

FOR MORE INFORMATION

		2018	2019	2020	2021	2022
Employees covered by collective bargaining	(number)	25,841	26,832	26,378	26,328	26,519
Employees covered by collective bargaining	(%)	80.89	83.03	83.40	81.60	87.72
Italy		100	100	100	100	100
Abroad		35.33	40.91	41.78	41.60	54.87
Consultations, negotiations with trade unions on organizational changes	(number)	192	149	189	141	142
Employees in trade unions		11,444	11,369	11,342	11,064	10,621
Employees in trade unions	(%)	35.82	35.18	35.86	34.29	35

EMPLOYMENT DISPUTES

		2018	2019	2020	2021	2022
Employee disputes	(number)	1,211	907	1,132	1,250	1,288
Prevention/disputes ratio ^(a)		503/1,211	345/907	632/1,132	318/1,250	224/1,288
Disputes/employees ratio	(%)	3.89	2.9	3.68	4.19 ^(b)	4.10

(a) Ratio of the sum of claims received out-of-court and labor support cases for the business with the number of pending labor disputes.
(b) The 2021 figure was calculated using, as a denominator, total employees without counting the Finproject group acquired during Q4 2021. In 2022, the figure also includes the Finproject group.

Conflict prevention in the Company is achieved through monitoring and careful analysis of national and supranational labour, social security and welfare regulations, as well as by identifying uniform guidelines and methodologies for their application in line with Company strategies. In this context, the litigation indicators show a number of pending

disputes with a substantially unchanged trend compared to previous years, both with regard to employees or former employees and with reference to litigation by workers of third-party companies claiming the joint and several liability of Eni and its companies as customers in works contracts or requesting recognition as employees. As regards Italy, more

than half of the ongoing disputes continue to concern claims for damages by former workers, or their heirs, for alleged occupational diseases. These alleged diseases are related to exposure to potentially harmful agents occurring in the past at industrial sites not managed by Eni but acquired later as a result of corporate transactions.

HEALTH

FOR MORE INFORMATION

		2018	2019	2020	2021	2022
Health Impact Assessments carried out	(number)	20	14	4	10	11
Employees included in health surveillance programs		28,807	28,579	28,350	28,453	28,192
Number of health services provided		473,437	487,360	354,192	379,481	384,291
of which: to employees		320,933	312,490	242,160	261,618	243,118
of which: to contractors		68,796	94,130	65,662	70,970	61,230
of which: to relatives		66,327	72,268	39,840	43,835	72,261
of which: to others		17,381	8,472	6,530	3,058	7,682
Number of registration to health promotion initiative ^(a)		170,431	205,373 ^(b)	222,708	158,784	82,700
of which: to employees		75,938	97,493	99,758	85,776	63,760
of which: to contractors		46,930	78,330	86,357	58,031	16,019
of which: to relatives		47,563	29,550	36,593	14,977	2,921
OIFR Occupational Illness Frequency Rate	(Occupational illnesses allegations received/worked hours) x 1,000,000	0.16	0.16	0.13	0.13	0.06
Occupational illnesses claims received	(number)	81	73	28	30	29
Employees		10	9	7	7	3
Former employees		71	64	21	23	26
of which, out of the total number of reports: women						0
of which, out of the total number of reports: men						29

(a) Data refer to companies significant from the point of view of health impacts, as detailed in the [Reporting criteria](#). For this reason, 2018 data differs from those published in the Eni for - Sustainability performance 2018 where the scope relates to fully consolidated entities only.
(b) The increase in the figure for the number of registrations for health promotion initiatives compared to previous years depends on the improvement of the monitoring activities of the execution of the initiatives themselves.

In 2022, all the companies continued to implement health management systems with the objective of promoting and maintaining the health and well-being of Eni people and ensuring adequate risk management in the workplace. As confirmation of this, the business areas completed the planned health monitoring programmes. In 2022, with the aim of assessing the potential impacts of the projects on the health of the com-

munities involved, Eni completed 11 Health Impact Assessments (HIAs), of which two were preliminary integrated Environmental, Social and Health Impact Assessments (pre-ESHIA) and seven were integrated ESHIA studies. In 2022, the number of health services provided by Eni was 384,291, of which 243,118 for employees, 72,261 for family members, 61,230 for contractors and 7,682 for others (e.g. visitors and external patients). The

number of participants in health promotion initiatives in 2022 was 82,700, of whom 63,760 were employees, 16,019 contractors and 2,921 family members. As concerns occupational diseases, in 2022 there were 29 claims, of which 3 related to current employees and 26 related to former employees. Of the 29 occupational disease claims submitted in 2022, 2 were submitted by heirs (all relating to former employees).

SAFETY

FOR MORE INFORMATION

		2018	2019	2020	2021	2022
Number of work-related injuries	(number)	116	114	91	88	113
Employees		34	19	30	33	25
Contractors		82	95	61	55	88
Men		105	106	86	84	111
Women		11	8	5	4	2
TRIR (Total Recordable Injury Rate)	(total recordable injuries/ worked hours) x 1,000,000	0.35	0.34	0.36	0.34	0.41
Employees		0.37	0.21	0.37	0.40	0.29
Contractors		0.34	0.39	0.35	0.32	0.47
Italy		0.62	0.53	0.43	0.55	0.67
Abroad		0.29	0.29	0.33	0.28	0.34
High-consequence work-related injuries rate (excluding fatalities)	(high-consequence work-related injuries/ worked hours) x 1,000,000	0.01	0.01	0.00	0.00	0.01
Employees		0.00	0.00	0.00	0.00	0.01
Contractors		0.01	0.01	0.00	0.00	0.01
Lost time Injury frequency rate (LTIF)	(injuries with days of absence/ worked hours) x 1,000,000	0.23	0.19	0.21	0.23	0.26
Employees		0.28	0.17	0.26	0.37	0.27
Contractors		0.21	0.20	0.18	0.17	0.25
Italy		0.60	0.52	0.42	0.55	0.65
Abroad		0.14	0.11	0.14	0.13	0.14
Injuries severity index	(days of absence/ worked hours) x 1,000	0.010	0.011	0.008	0.011	0.009
Employees		0.016	0.011	0.008	0.012	0.012
Contractors		0.007	0.012	0.008	0.011	0.008
Fatality index	(fatal injuries/ worked hours) x 100,000,000	1.21	0.90	0.39	0.00	1.46
Employees		0.00	1.09	0.00	0.00	0.00
Contractors		1.67	0.83	0.58	0.00	2.13
Number of fatalities as a result of work-related injury	(number)	4	3	1	0	4
Employees		0	1	0	0	0
Contractors		4	2	1	0	4
Near miss		1,431	1,159	841	780	899
Worked hours	(millions of hours)	330.6	334.2	255.1	256.5	273.7
Employees		91.6	92.1	81.8	82.9	85.6
Contractors		239.0	242.1	173.3	173.6	188.1
Training hours on safety ^(a)	(hours)			229,469	280,331	280,872
of which: to senior managers				3,099	3,295	4,469
of which: to middle managers				44,383	49,351	55,517
of which: to white collars				125,277	135,905	146,664
of which: to blue collars				56,710	91,781	74,222
Process safety events	(number)					
Tier 1		27	12	14	16	17
Tier 2		48	53	33	24	21

(a) 2020-21 data have been appropriately restated following the change in methodology in the calculation of the indicator. Pre-2020 data are not shown as a result of the methodology change.

In 2022, the total recordable injury rate (TRIR) of the workforce increased compared to 2021 (+20%), due to an increase in the number of total recordable injuries (113 compared to 88 in 2021), in particular recorded by contractors (88 vs. 55 in 2021), while the number of recordable employee injuries decreased (25 vs. 33 in 2021). Four fatal accidents were recorded for contractors, two in Pakistan (a road accident and an operator hit by an object during maintenance activities), one in Egypt (fall from height) and one at the Priolo petrochemical plant (operator hit by an object). The labour force fatality index was 1.46.

The value of the High-Consequence Work-Related Injuries rate (calculated based on accidents with more than 180 days of absence and with consequences such as total or partial permanent disability) is 0.01, following two accidents, one to an employee in the UK (crushing of a limb) and the other to a contractor in Egypt (operator hit by an object). In Italy, the number of total recordable injuries increased (42 events compared to 35 in 2021, of which 15 employees and 27 contractors) and the Total Recordable Injury Rate (TRIR) deteriorated (+22%); abroad, the number of injuries also increased (71 events compared to 53 in 2021, of which 10 employees and 61 con-

tractors) and the total recordable injury ratio worsened by 22%. 17 process safety (PSE) events were recorded in Tier 1 and 21 in Tier 2⁵. More than half of the events (53%) occurred in upstream activities, 24% in refining activities and 16% in petrochemicals. Two-thirds of the PSEs resulted in a product spill, 21% in a fire and 13% in a release into the atmosphere. Concerning the reporting of possible hazards at work, there was an increase in the number of unsafe conditions and unsafe acts recorded in 2022 compared to 2021, thanks to initiatives and tools to strengthen the reporting and analysis of weak signals.

Eni's commitment to process safety is constant and aims to safeguard the safety of people, the environment and assets



5) Process safety incidents are classified as a function of the severity into Tier 1 (more serious), Tier 2, or Tier 3.1 (less serious).

Human rights regarding Eni's relations with suppliers and other business partners

ENI'S APPROACH TO HUMAN RIGHTS REGARDING ITS RELATIONS WITH SUPPLIERS

Respect for human rights with in the supply chain is an essential requirement for Eni. For this reason, during the procurement process, Eni adopts a risk-based model in order to assess the supplier's commitment to human rights. Eni has a comprehensive approach to ensure the involvement of the entire supply chain in relation to respect for human rights in not only monitoring suppliers during the procurement process phases, but also with dedicated initiatives to increase their awareness on the topic. This commitment to preventing and mitigating potential and actual impacts upon human rights is outlined by the "Eni's Statement on Respect for Human Rights" and a specific "Supplier Code of Conduct" and, inspired by United Nations Guiding Principles on Business and Human Rights, represent Eni's commitment, which is a key reference point for suppliers and business partners in relations with Eni.

POLICIES AND COMMITMENTS RELATED TO THE RELATIONSHIP WITH SUPPLIERS

► [Eni's Code of Ethics](#) ► [Eni's Statement on Respect for Human Rights](#) ► [Suppliers Code of Conduct](#) ► [Slavery and Human Trafficking Statement](#)

Eni's commitment to dealing with risks associated with suppliers

For Eni, respect for human rights is a fundamental element in engaging with suppliers. Thanks to specific initiatives and various checkpoints along the procurement process, the importance of human rights is continuously stressed, not only with reference to the direct contractual relationships, but also as regards to sub-contractors' and future suppliers' relations. The engagement of suppliers and on Eni's commitment concerning human rights has been increasingly strengthened over the years following a comprehensive approach to covering the following relevant points.

• Procurement process
The Eni procurement process is structured in taking into consideration human rights evaluations during each phase. This approach provides for a risk-based model that ensures extensive verifications regarding relevant and risky categories in addition to the minimum requirements that are applied in any case. The model allows for the classification of suppliers according to their human right risk level. In the case of higher probability of a human rights violation, Eni adopts specific precautionary actions during

the procurement process, starting from qualification and proceeding to the awarding of the contract and onto the feedback process.

• Suppliers Development
To solidly increase Suppliers' awareness concerning human rights safeguards and regarding sustainable topics in general, Eni offers its supply chain several development initiatives. To support companies in developing more sustainable businesses, Eni has launched "Open-es", a systemic initiative open to all the companies and supply chains from different industrial sectors, that by means of a digital platform allows companies to measure, monitor, improve and share sustainability performance data across their entire value chain. Furthermore, financial initiatives, such as the "Sustainable Energy Basket Bond", are put in place to subsidize suppliers' sustainable development with a particular focus on environmental, social and governance objectives.

• Engagement and training on human rights
Eni strongly believes in the in-

volvement of suppliers and in the evaluation of best practices effectively spread awareness in the respect of human rights thus obtaining effective commitment concerning the topic. In this regard, Eni has launched a new communication portal named "eniSpace", which is dedicated to all current or potential new suppliers and with dedicated sections to initiatives focused on sustainability aspects, Suppliers' Code of Conduct, qualification criteria and best practices evaluation. Furthermore, Eni organizes workshops where the suppliers have the chance to discuss with experts on ESG topics, including human rights, and agree upon improvement goals with reference to social and environment dimensions relevant to the sector they belong to. Moreover, Eni promotes awareness initiatives dedicated to suppliers focused on the respect of human rights but also internal training program for the procurement professionals.

Within the following paragraphs each relevant point will be described in more depth.

PROCUREMENT PROCESS - ASSESSING AND MONITORING SUPPLIERS' RISKS ON HUMAN RIGHTS

Eni adopts criteria for the qualification and selection of suppliers which assesses their ability to meet corporate standards concerning ethics, health, safety, environmental protection and human rights. Eni implements this commitment in promoting these values in within relationships with suppliers and in engaging them in the risk prevention process. Indeed, Eni performs processes aimed at minimizing human rights risks deriving from the conduct of its counterparties and monitors compliance with these commitments over time. Should critical issues emerge, Eni requires the implementation of corrective actions. Where a contractors' performance in terms of respect for human rights falls below minimum standards, Eni limits or prevents their participation in tenders.

HUMAN RIGHTS RISK-BASED MODEL

For the purposes of assessing and managing human rights along the supply chain, Eni applies the human rights risk-based model through which suppliers are monitored over the entire procurement process. The model's risk evaluation is based upon an objective and transparent approach which leads to a suppliers' classification according to the potential risk of human rights violations. Such risk is deduced in taking into consideration the supplier's Country and the type of activity performed. The geographical risk derives from external data providers, and is based upon an evaluation of the occurrence probability of a human rights violation in terms of forced labour, trafficking in persons and modern slavery also considering the legal and regulatory frameworks, government effectiveness and law enforcement. The risk associated with a specific activity is based upon the vulnerabil-

ity and probability of an incidence of non-compliance with human rights in relation to working conditions such as the level of workers, labour intensive work, the percentage of low-skilled manpower and the required, required HSE standards.

The model provides for differentiated control methods that are related to the different risk levels (the higher the risk of the supplier, the higher the level of detail of the assessment) and inspired by international standards such as SA8000.

To reinforce supervision concerning the topic, in 2022 the application of the model was extended to 13 additional Eni's subsidiaries, for a total of 24. The model allows of the improving and strengthening the attention concerning the respect of human rights within the riskiest geographical areas in which Eni operates. From its application, in 2022 those Countries with the highest number of suppliers at risk were Nigeria, Congo and Mozambique.

CONTROL MEASURES TO ENSURE RESPECT FOR HUMAN RIGHTS DURING THE PROCUREMENT PROCESS

An assessment of human rights risks is performed during in the procurement process through the continuous evaluation of suppliers, in more detail:

- 1) to become or maintain the status of Eni's supplier, all companies that are willing to collaborate with Eni are requested to undersign the **Supplier Code of Conduct**, which is based up on social responsibility's principles, amongst which human rights is one. The Supplier Code of Conduct sets out for suppliers the principles contained with in Eni's Code of Ethics. It represents a mutual commitment to recognizing and protecting the value of people, operating with integrity, protecting company resources and promoting the adoption of such principles in their own people and their supply chain.
- 2) **Due Diligence** verifications regarding involvements in human rights violations are carried on independently from the supplier's human rights risk level using open source information. Reputational analysis of counterparties is conducted by means of a search for keywords indicating potential human rights violations.
- 3) Periodic **qualification assessments** are conducted on suppliers.

ers. They are based up on performance indicators, documental or on-site audits and dedicated questionnaires with the aim of minimizing the risks of human rights violation. During this step, companies are also verified in relation to technical-operational capacity, ethical, economic and financial reliability, health, safety, environmental protection and cyber security to minimize the risks inherent in working with third parties.

- 4) During the **Tender** phase human rights minimum requirements are adopted and evaluated, particularly in the case of activities with potential high human rights risk. Contractual clauses guaranteeing respect for human rights are strengthened. The possibility on conducting specific audits of the supplier's activities may be contractualized.
- 5) During the **execution of the contract**, Eni evaluates and monitors contractors and subcontractors also by means of documental and on-site audits with the aim of preventing any forms of modern slavery such as forced labour, child labour, discrimination or unequal wages and irregular contributions.
- 6) **Feedback processes** with a focus analysis on respecting human rights and, in the case of criticalities, allows for the requesting of improvement actions. In the case that minimum

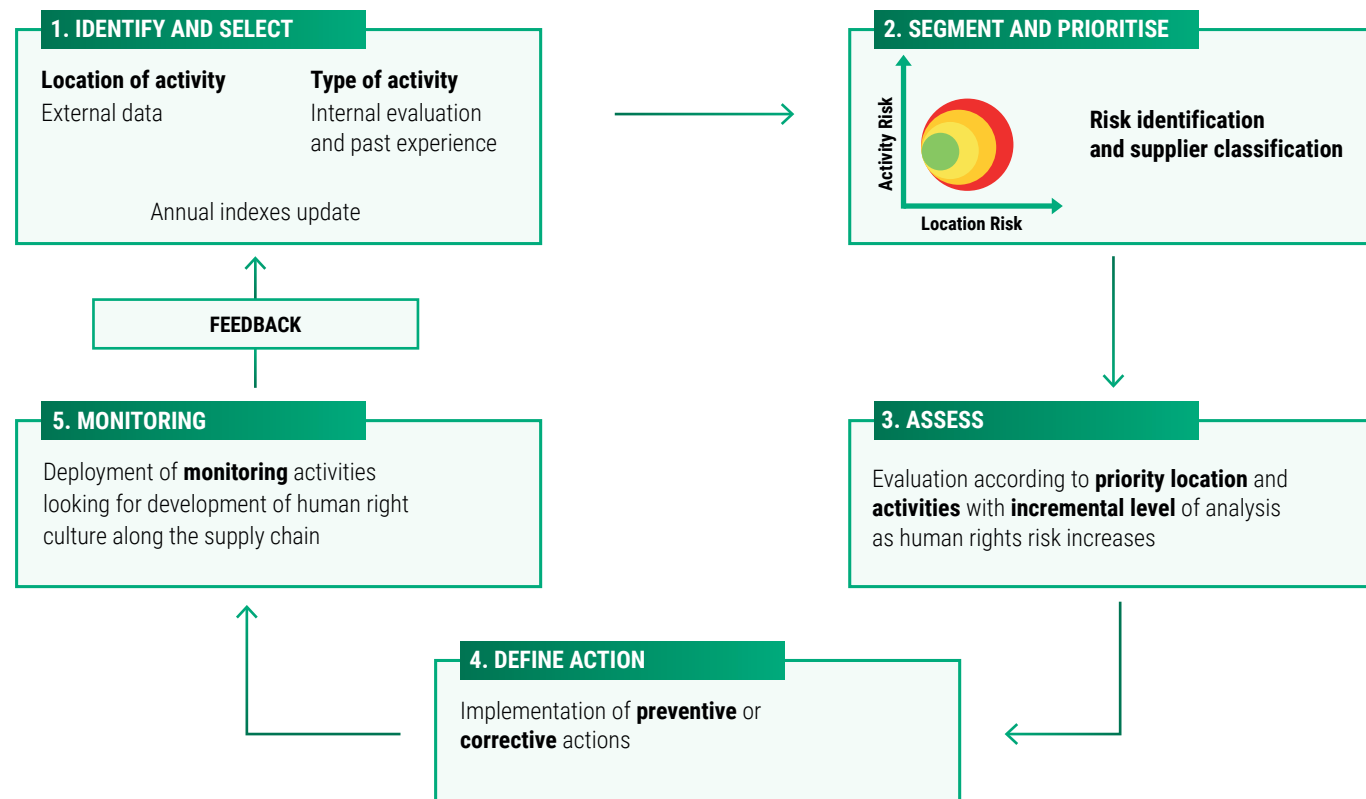
standards of acceptability are not met, the supplier is excluded from Eni vendor lists such that all business is interrupted.

The result is a comprehensive approach for risk identification, prevention, and mitigation during every stage of the procurement process, from supplier selection to tender evaluation and performance monitoring along the entire supply chain.

From the application of the risk-based model to the procurement process, in 2022 Eni has reached the target of more than 6,000 suppliers assessed regarding social responsibility, including the respect of human rights, with the aim of preventing the risk of human rights violations along Eni's supply chain. In addition, during 2022 more than 350 in depth evaluations on human rights were carried out by means of documental and on-fields audits. During the contract execution phase more than 2,000 feedback questionnaires were evaluated with 63 of them being related to a potential violation of human rights. The in-depth assessment revealed that none of them were related to modern slavery issues.

Furthermore, in 2022, 52% of strategic suppliers were assessed for a sustainable development path, with a focus on human rights management with in their companies and along their supply chain.

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



FOCUS ON

Assessing Human Rights Risk with in the supply chain - A case study

INTRODUCTION

From the application of the risk-model of Eni’s procurement process, an on-site audit was conducted in a high-risk African Country on a local supplier working in a critical sector for employees’ human rights. The aim of the inspection was to evaluate the supplier’s human rights management in highlighting its strong and weak points.

THE ASSESSMENT

The assessment was conducted to evaluate the human rights practices of a supplier, employing various engagement methods. The process started with the supplier’s active involvement, encouraging open communication and cooperation throughout the assessment. An on-site visit was conducted to gain knowledge of the supplier’s operations and work environment. The working conditions were observed to assess compliance with human rights standards. Furthermore, interviews were conducted with both managers and workers such as to gain valuable insights into their experiences and perspectives. Additionally, a comprehensive review of the company’s policies and procedures was conducted through the examination of relevant documents. An analysis of the company records for the last three years was performed, focusing on sensitive documents so as to ensure thoroughness. Finally, the assessment results were shared with the supplier, and a well-defined improvement action plan was developed to address any identified gaps, thereby promoting continuous enhancement of human rights practices.

KEY AUDIT FINDINGS AND NONCONFORMITIES

From the assessment different nonconformities and findings resulted: there were delays in the payment of contributions for pension funds and delays in payments of salaries. Moreover, it was observed that most of the employees were not aware or instructed in regularly checking their pension funds accounts to ensure that their contributions were up to date.

ACTION PLAN

The findings underscored improvement areas in the supplier’s financial practices and employee engagement. Thus, the following action plan was requested to the supplier. First and foremost, a root cause analysis was performed to verify why salaries and contributions were credited in delay, and consequently, evidence of resulting corrective actions was asked to supplier. The supplier was also requested to provide the contract holder monthly with evidence to prove that contributions and salaries have been credited to the employees’ accounts in a timely manner. Furthermore, to increase the employees’ alertness, the vendor was solicited to provide the hired hand a specific training session regarding their funds and salary accounts.

SUCCESS STORY

Thanks to the shared action plan, improvement in human rights management was obtained from the supplier with the requested period of time. From the evidence provided during the assessment’s follow up phase, the issues with the payments of pension funds resulted closed and no further complaints were received. This demonstrated a significant growth in the financial management of the supplier’s operations. An improvement in the prompt payment of the pension funds was noticed, as well as the timely payment of salaries. Detailed documentation to ensure proper tracking of payments and better contract administration was provided by the contractor proving progress as regards managing obligations. Lastly, the employees of the supplier resulted in being competent in checking the status of their statements and accounts.

Overall, these improvements demonstrate the supplier’s commitment to addressing the issues identified during the assessment, resulting in enhanced payment processes, better documentation practices, and increased employee engagement in financial matters.

This case study represents an example of how Eni approaches human rights management within the supply chain. The strategy in facing human rights violation is based up on the supplier’s active engagement, collaboration and clear communication. Eni monitors the implementation of the defined action plan in considering the above-mentioned principles.

Not all of the assessments result in a success story like the one described in the case study: vendors that do not result as being compliant with the requested corrective action are subjected to exclusion from Eni vendor lists and so all of their business is interrupted.

SUPPLIERS’ DEVELOPMENT - SUPPORTING THE SUPPLY CHAIN IN REACHING MORE SUSTAINABLE GOALS

The Sustainable Supply Chain Program of Eni is dedicated to its current and potential new suppliers to promote the achievement of more sustainability goals, with specific reference to United Nations SDGs, and to introduce, with in all the procurement steps, the evaluation of ESG topics. The program is designed based up on the directives of environmental protection, economic development, and social growth. Its aim is that of reaching a more sustainable supply chain involving all suppliers.

The people dimension with a dedicated focus on the respect of human rights, is a key characteristic of the program. Suppliers are required to make a formal commitment to respecting human rights, starting from the qualification phase. This commitment is constantly solicited to widespread culture of human rights by effective development tools and initiatives in addition to the procurement process control measures.

OPEN-ES

In order to tackle the challenges of the energy transition fight climate change and grant a better future to the following generations, it is essential to involve the entire value chain system towards common and concrete goals. This is the philosophy at the basis of the systemic initiative **Open-es**, an open-access platform and a Global Alliance for Sustainability launched by Eni, in partnership with Boston Consulting Group and Google Cloud, that includes industrial players, financial and consulting partners such as Accenture, Autostrade per l’Italia, Baker Hughes, illimity Bank, IVECO Group, KPMG, Saipem, SNAM, Techedge, WeBuild and others are currently joining this partnership. The digital platform represents a unique one-stop comprehensive

ESG solution for stakeholders’ more sustainable development and monitoring. A free, open and collaborative ecosystem that, through a simple and flexible approach, concretely supports the transition to sustainability by putting different companies in touch. With a simple registration, companies can undertake a more sustainable development journey and gain free access to numerous benefits, designed to effectively respond to the needs that enterprises, and especially SMEs, face:

- Create and update their own ESG profile, through a guided path based up on standard metrics on the base of the 4 pillars of the World Economic Forum’s Stakeholder Capitalism Metrics (Planet, People, Prosperity and Governance Principles), and share it with authorized clients and stakeholders.
- Access benchmarks to compare their own performance with other like-minded businesses and obtain a personalised Development Plan to identify priority actions to grow and improve.
- Obtain personalised development plans, and identify the priority actions to be implemented in order to grow and improve their sustainable performance.
- Collaborate with the community, asking and giving advice, and in sharing experiences, projects and success stories.
- Engage as value chain leader their suppliers in the path of sustainable development and encourage improvement.
- Have the opportunity to participate for free in recurring workshops held by experts and tailored to the specific topics of interest to spreading the culture of sustainability within companies.

The reliability of the information is furthermore strengthened thanks to the services offered by independent third parties (certification compa-

nies) that verify and validate the answers uploaded by the companies. Today Open-es involves more than 10,000 companies and 20 partners. The initiative represents an inclusive and collaborative community with a virtuous commitment to ESG targets in support of companies in measuring and improving their sustainable performances.

In using this platform, Eni is promoting the adoption of the Stakeholder Capitalism Metrics by its suppliers and in general by the industrial ecosystem, involving them in a path of growth and development based up on the values of sustainability, in order to develop greater awareness throughout the value chain. It is also measuring its supply chain maturity, assessing weaknesses and providing concrete solutions to address them. For Eni’s procurement process, participating in Open-es is an essential requisite to evaluating and placing a value on the suppliers’ commitment in enhancing their competences concerning ESG topics such as managing and mitigating human rights risks, for example, child labor and forced labor. Indeed, one of the milestones of the People pillar is entirely dedicated to human rights and covers the main indicators (referenced to GRI, UN Guiding Principles and WDI metrics) to understand the level awareness and attention of companies regarding respect and protection of human rights. In particular the questionnaire has the following structure.

- Has your company adopted policies and/or procedures to manage the risk of violation of human rights?
- Has your company involved stakeholders in the creation of the human rights policy and/or guideline?
- Indicate the number of human right risks deriving from your company’s activities.
- Indicate the number of human rights risks identified in relation to the Countries where your company operates.

- On the basis of the identified risks, has the company defined clear objectives regarding the reduction of possible human rights violations?
- Does your company have measures in place to prevent human rights risks and/or correct any negative impact?
- Indicate the activities and the typologies of those suppliers that your company considers at risk concerning human rights.
- Does your company check the minimum age limits for job applicants?
- Does your company abstain from all forms of forced labour (e.g. withholding staff identity documents, withholding part of staff wages, restricting workers' freedom to leave the workplace at the end of their shift, ...)?
- Does your company conduct audits to monitor and/or verify the adequacy of the salary of its staff?
- Does your company use overtime? If yes, please indicate the average number of overtime hours per week.
- Are overtime hours paid more than standard hourly pay?
- Does your company allow its employees to join trade unions?
- Does your company have tools and/or complaint procedures for reporting human rights violations?
- Indicate the number of complaints received in relation to human rights issues.

Other milestones within the “People” pillar cover “Employee Wellbeing”, “Health and Safety”, “Dignity and Equality” and “Skills for the Future”. In order to effectively involve suppliers on this initiative, during the qualification phase and the tender process suppliers are requested to update their position with in the Open-es platform and, following contractual provisions, they are asked to share evidence of the continuous improvement and growth process in their sustainability performances.

BASKET BOND PROGRAM

Eni, to further strengthen its commitment towards an equitable and inclusive energy transition, in 2021 launched the “Basket Bond - Sustainable Energy” program, implemented in collaboration with ELITE, part of the Borsa Italiana Group/Euronext and illimity Bank, in order to accelerate the growth and development of the supply chain. The program has the aim of making available an innovative financial solution to all the firms operating along the energy supply chain, especially to SMEs. Thanks to the program eligible companies can have access to financial resources – according to their current and expected sustainable profile – for projects and investments suitable to achieve one or more United Nations Sustainable Development Goals, with a specific focus on Environmental, Economic and Social aspects, including the promotion of respect for human right. In 2022, 23 million euro in minibond were financed to companies to subsidize more sustainable business.

ENGAGEMENT AND TRAINING ON HUMAN RIGHTS

TRAINING

Eni has made intense efforts with engagement and training initiatives oriented to both its procurement professionals and its suppliers over the years. The resources of the procurement department have been progressively engaged in initiatives aimed at boosting their capacity to address human rights issues and raise awareness concerning the responsibilities of their work in terms of prevention and the mitigation of human rights impacts. As part of the Business and Human Rights training program, Eni has developed a second e-learning program, aimed at raising awareness regarding those issues that are typically faced by the people

operating with in the procurement department. In 2019 a specific training module on human rights risks along the supply chain was launched for the Eni's procurement professionals, that has been progressively extended in 2020, 2021 and 2022. Participants were trained using modules that were modelled on two case studies: 1) the first one addresses the topics of working conditions, working hours and vulnerable workers; 2) the second one is focused on modern slavery practices such as wage deductions and passports retentions. Both case studies terminate with a description of Eni's expectations in terms of both a remedy for abused workers and an approach for suppliers. In addition, Eni has continued to engage Suppliers in sector specific workshops. These initiatives are organized by Eni's procurement department and involve qualified suppliers, share sustainability objectives and targets, as well as activate an open discussion on the opportunities and constraints to be considered for achieving a just energy transition involving people and human rights dimensions. They represent real working groups, where companies, together with Eni's procurement and experts discuss ESG topics, express the limits and challenges that characterize their sector, identify and develop indicators and consequently define improvement plans. Eni organized specific workshops focused on the respect of human rights, inviting more than 1.200 suppliers operating in high-risk activities and making available for a group of suppliers an e-learning course – organized as part of the Human Rights Working Group of IPIECA – in which the main issues relating to respect for human rights were explored. Eni's requirements concerning respect for human rights are also highlighted during local industrial association meetings. Eni also rewards its suppliers with the HSE & Sustainability Supply Chain Award

which is dedicated to contractors who stand out in relation to their safety performance and meetings with local suppliers organized in collaboration with trade associations or local authorities.

ENISPACE - THE SUPPLIER COMMUNICATION AND COLLABORATION PORTAL

The communication and involvement of suppliers represents a key leverage in Eni suppliers' management strategy, especially with reference to the Sustainable Development Goals with a specific focus on

respect for human rights. Thanks to digital tools and live discussions, Eni's Suppliers can participate, fully understand and to be kept updated on sustainability initiatives. eniSpace is a portal that combines communication, collaboration channels and open innovation instruments with the traditional procurement processes. The platform was created as a common space for Eni's suppliers to involve them in Eni's energy transition with specific focuses on increased sustainability and respecting human rights. Innovation and sustainability are key

words in the transformation that Eni is carrying out. Calls for ideas and innovation matches are publicized through eniSpace representing an example of effective renewal in relations with the supply chain. The aim is to promote further collaboration with the best companies in the market in protecting and strengthening our mutual commitment to the fundamental values of sustainability, integrity of behavior, and the protection of human rights. The portal sets off Eni's willingness to build with the suppliers a common path for the creation of more sustainable value.

KEY PERFORMANCE INDICATORS

SUPPLIER ASSESSMENT

		2018	2019	2020	2021	2022
Suppliers subject to assessment on social responsibility aspects	(number)	5,184	5,906	5,655	6,318	6,622
of which: suppliers with criticalities/areas for improvement		1,008	898	828	487	659
of which: suppliers with whom Eni has terminated the relations		95	96	124	34	54 ^(a)
New suppliers assessed using social criteria ^(b)	(%)	100	100	100	100	100

(a) Includes 18 suppliers with whom Eni has terminated the relations due to violations related to corruption.
(b) Evaluation is carried out based on information available from open and/or supplier-reported sources and/or performance indicators and/or field audits, through at least one of the following processes: reputational Due Diligence, qualification process, performance evaluation feedback on HSE or compliance areas, feedback process, assessment on human rights issues (inspired by SA8000 standard or similar certification).

During 2022, 6,622 suppliers were subject to checks and assessments with reference to environmental and social sustainability aspects (including health, safety, environment, human rights, anti-corruption and compliance). Potential critical issues and/or areas for improvement were identified for 10% (659) of the suppliers audited, an increase compared to 2021. The critical issues mainly referred to gaps in compliance with health and safety regulations and the principles established by the Code of Conduct and the Code of Ethics. In the same way, there was an increase in the number of suppliers with whom relations were interrupted (54), due to a negative evaluation during the qualification phase or due to the suspension or revocation of the qualification. Finally, it should be noted that, during 2022, an influence on price and logistical criticalities was noticed due to macroeconomic dynamics but without any impact on procurement continuity.

SPECIFIC POLICIES AND INITIATIVES TO DEAL WITH RISKS FROM BUSINESS PARTNERS

Eni's commitments to preventing and mitigating potential and actual human rights impacts deriving from the decisions and behaviours of Business partners is included in Eni's Statement. Consistent with the UN Guiding Principles on Business and Human Rights, the Statement sets out dif-

ferent approaches reflecting Eni's leverage of the different categories of business partners.

ENI'S STATEMENT ON RESPECT FOR HUMAN RIGHTS

Eni's Statement on Respect for Human Rights sets out the Company's expectations in terms of compliance with international standards with regard to the ac-

tivities assigned to or carried out with Business Partners as well as to the activities they may carry out in Eni's interests.

In particular, Eni acts to:

- Identify and prevent potential impacts on human rights deriving from activities carried out by Business Partners in the management of its business relations.
- Engage its Business Partners in

the prevention and mitigation of any adverse human rights impacts that their operations, products or services might cause, or contribute to or are directly linked to.

Eni's Statement on Respect for Human Rights states that the Company commits, as far as possible, to ensure that the principles included in the Statement are integrated into the internal legal framework of the joint ventures in which it participates. Where Eni's leverage is relatively limited, Eni will make all reasonable efforts in order to guarantee that the joint venture's policies and practices are fully aligned with the principles included in the Statement.

Eni also commits to making all reasonable efforts to include contractual obligations to respect human rights in its agreements with its Business Partners when working for/or together with Eni.

The Statement also includes provisions on relationships with State authorities and Government entities, a specific category of Business Partners with peculiar characteristics in terms of both formal engagement and substantial leverage. In its relationships with these specific stakeholders, Eni is committed to actively co-operating with them in the implementation of their human rights agenda. The Statement expresses Eni's view on the critical contri-

bution it can give to enhancing access to human rights, also in terms of collective awareness on the importance of these principles.

As per its relations with State authorities and Government entities, the Statement includes a provision on the opportunity to express concern over potential or actual human rights issues in a Country of operation. To this aim, and where necessary, the Company shall identify the most effective approaches. Finally, the Statement includes a commitment to deliver awareness-raising initiatives dedicated to contractors and other Business Partners.

Assessing and monitoring business partners' risks

ENSURING RESPECT FOR THE CODE OF ETHICS IN THE AGREEMENTS WITH BUSINESS PARTNERS

Eni's general approach with joint venture partners is to ensure that the principles included in its Code of Ethics are integrated into the internal legal framework of the joint venture through the adoption of Eni's Code of Ethics. Where Eni's leverage is relatively limited (for instance with non-operated JVs), Eni has formal rules in place which ensure that it makes all reasonable efforts at the highest governance levels in order to guarantee that the JV's Code is fully aligned with Eni's and keeps a record of the attempts to do so.

In addition to these contractual measures, training initiatives dedicated to business partners are implemented in order to ensure the ongoing dissemination of the principles included into the Code of Ethics. Furthermore, clauses on respect for the Code of Ethics are also included in agreements with joint venture partners, including Na-

tional Oil Companies where they act as joint venture partners.

EMBEDDING HUMAN RIGHTS IN THE NEGOTIATIONS OF JOINT VENTURE AGREEMENTS AND PETROLEUM CONTRACTS

As part of its commitment to integrate human rights into its operating model starting from the preliminary phases, following the approval of a set of guidelines, the so-called Sustainability Golden Rules, to support negotiators in the management of sustainability issues during the negotiation of International Petroleum Contracts, Eni has introduced a new clause entirely focused on human rights.

This clause, to be negotiated and applied to joint venture agreements and Petroleum Contracts with State authorities and Government entities, requires partners to perform its respective obligations in compliance with the main human rights International Standards and in accordance with the UN Guiding

Principles on Business and Human Rights. In case any difference occurs, Eni engages with its partners to identify potential areas for discussion and to agree the final text. To this aim, negotiators have been trained on the content of this clause and on the main human rights standards. An ad hoc webinar was held in November 2018 in which all the negotiators, commercial managers and managing directors actively participated. In addition, a technical guide was provided soon after the webinar to help the participants become more acquainted with human rights principles and guidelines.

In 2020, the Sustainability function and Negotiation function have undertaken a first review of the negotiating experiences of commercial colleagues working in both the head office and the subsidiaries. The exercise was conducted with the aim of having a first set of practical feedback from negotiations of this clause within contracts negotiated/concluded within the year, from which to draw possible

improvements towards an updated model. As a result of this process, the clause was updated at the end of 2020 and spread across the Group at the beginning of 2021.

In addition to the human rights clause, the above-mentioned Sustainability Golden Rules require negotiators to:

- Negotiate the inclusion of a bilateral commitment to respect and promote human rights, particularly in relation to human resources, procurement, HSE, security, local communities and access to remedy, and to leverage on such inclusion to obtain a reciprocal obligation on the part of the host Country.
- Negotiate in the Petroleum Contract the commitment to promote the organization of workshops, training and awareness campaigns on the matter of human rights with the participation of local personnel, suppliers and local communities.

DUE DILIGENCE CHECKS PRECEDING MERGERS AND ACQUISITIONS

Moreover, human rights have been integrated into the due diligence

checks preceding mergers and acquisitions, other Investment transactions, and negotiations of agreements with joint venture partners. If red flags related to the past human rights performance of the business partners arise, the Company will adopt the appropriate measures to improve the partner's human rights standards by exerting its power of influence.

Finally, with more general reference to Eni's business partners, specific clauses on human rights were introduced in 2018 to be included in agreements entered into with Countries and other companies, aimed at representing and binding the parties to act in line with the main international standards and to exercise a suitable form of leverage on them. Each business partner is also subject to a prior audit aimed at identifying the presence of any critical issues relating to respect for human rights and providing for the appropriate measures for their management.

MONITORING EXTRACTIVE BUSINESS PARTNERS

There are two main ways to monitor the human rights performanc-

es of Eni's extractive business partners:

- Ahead of entering into negotiations for setting up a joint venture, an M&A operation or an operation aimed at selling or purchasing exploration titles, Eni systematically analyzes the potential extractive business partner to verify – through open-source checks – the existence of human rights criticalities linked with such counterparts. To do so, a specific database has been developed and constantly updated to map all findings coming from these checks and monitor their handling over time. In case criticalities were identified specific preventing measures are required, aimed at strengthening Eni's leverage on its potential business extractive business partners. In 2022, 100% of such extractive business partners were scrutinized accordingly.
- The human rights clause for JOAs and Petroleum contracts is also monitored on an annual basis, in order to identify cases of full, partial or lack of application and eventually highlight areas of improvement.

FOCUS ON

Managing human rights issues with the extractive business partners

To properly manage the human rights issues with the extractive business partners, an approach shared by several departments is necessary in order to be sure that issues are taken into account from the bid phase to day-to-day operations. The Sustainability Department supports the negotiators during the bid phase to ensure that human rights are included into the petroleum contracts and joint ventures agreements, via a specific human rights clause drafted according to the UNGPs and the so-called Sustainability Golden Rules, introduced by Eni on sustainability issues of interest. Once the Petroleum Contract is signed and joint venture is formed, the Eni's subsidiary – as counterpart of the Petroleum Contract and part of the JV – is responsible for managing all the issues referred to the operations, including those ones carried out through JVA, with the support of the Sustainability Department, when needed.

Therefore, both local subsidiaries and Sustainability Department oversee the human rights issues with its extractive business partners, exerting Eni's leverage when needed.

Further, Eni has extended the industrial risk-based model to Non-Operated Assets, with the aim prioritizing both industrial projects and extractive business partners based on the potential human rights risk. In these cases, specific forms of leverage are needed to ensure the project is executed in line with Eni standards and commitments.

FOCUS ON



Exercising leverage on business partner

Shell Petroleum Development Company of Nigeria Limited (SPDC) is Operator of the unincorporated joint venture (“SPDC JV”) established under the Joint Operating Agreement (“JOA”), dated July 11, 1991, between Nigerian National Petroleum Corporation (“NNPC”, 55%), Shell Petroleum Development Company of Nigeria Limited (“SPDC”, 30%), Total E&P Nigeria Limited (“TEPNG”, 10%) and Nigerian Agip Oil Company Limited (“NAOC”, 5%).

The JOA stipulates that decisions are taken jointly by the JV partners. It is in this environment that NAOC, with a marginal weight of 5% participating interest, makes all the possible efforts to ensure that JV actions and standards are fully aligned with Eni’s model both in terms of principles and approaches, in line with the recommendations set by the UN Guiding Principles on Business and Human Rights.

NAOC representatives exert leverage on the JV to share Eni’s standards and ask for any clarification on SPDC operations in order to prevent and mitigate potential adverse impacts. In addition to the participation in several committees, NAOC may request ad hoc engagements to call the attention of the Operator on specific issues and share its own position, as well as use the Managing Director’s meetings to discuss relevant issues. Finally, in the event where NAOC representatives are not in agreement with the Operator, relationships with the partners in the JV are used in order to ensure that NAOC could gain the necessary support to further influence decision making, with the potential to trigger non-support of JV activity.

In light of this, concerning asset integrity, NAOC conducts regular assessments on facilities to verify that operations and activities are carried out by the Operator in line with Eni’s model and practices. Follow up actions are then put in place to ensure that any concerns raised during the visit are addressed. For instance, in the last two years, NAOC visited the Bonny and Forcados Oil Terminals, Tunu flow station and the Field EA to verify the integrity status of the facilities and found no anomalies. In 2022, a follow-up visit to EA Field is planned by NAOC representatives to ensure that other planned works have been satisfactorily implemented. Further, during the Quarterly Management Review held in June 2022, NAOC used the opportunity to express concerns on HSE matters in the JV operations relative to other sites and requested SPDC to accelerate efforts to clean up spills and minimize any potential negative impact on the environment. NAOC, as a diligent and responsible JV partner, also exploits the opportunity to share intelligence on suspected spills (irrespective whether due to theft/sabotage or technical failure) in order to accelerate the response of the Operator for verification of the potential related damages and extends support for remediation if required.

As a further example, as to the exercise of leverage to strive the alignment of JV activities with Eni’s model and UNGPs, NAOC representatives continue to lay emphasis on the importance of primarily protecting worker health (both employees and contractor personnel alike) who are involved in SPDC JV activities; emphasis which was reiterated at the onset of Coronavirus pandemic. The effectiveness of covid protocols laid out by SPDC were indeed constantly monitored and NAOC urged the Operator to review their covid protocols following an outbreak on one of the rig sites in 2021. Moreover, NAOC representatives continuously monitor Health, Safety, Security and Environment statistics and urge the Operator to engage and explain the improvement measures that have been put in place. As a form of feedback, SPDC has shown at various governance meetings the improvement of deployed measures. The efficacy of these improved measures is followed up regularly by NAOC.

NAOC is committed to exploit various formal events like the Operator’s Committee Meeting of SPDC to present Eni’s continuous commitment and approach on human rights due diligence with a focus on human rights in the workplace and relations with suppliers and business partners. NAOC has also formally requested feedback to SPDC on the 2018 public report by IndustryAll Global Union concerning alleged workers issues and offered all necessary support.

More recently, NAOC has intervened within the JV Quarterly Management Review with a presentation on Eni’s approach on human rights, with a specific focus on the issues of workers, contractors, and remedy; and requesting to the Partner any updated information and details on working conditions in Nigeria and eventual measures undertaken on this.

Human rights in host community relations

ENI’S APPROACH TO HUMAN RIGHTS IN HOST COMMUNITY RELATIONS

Eni respects the rights of individuals and the local communities in which it operates, with particular reference to biodiversity, the rights to ownership and use of land and natural resources, the right to adequate food and water, adequate housing and the right to the enjoyment of the highest attainable standard of physical and mental health.

This approach is part of the distinctive Eni’s cooperation model in Countries of presence, particularly in non-OECD Countries: the “Dual Flag” strategy. This approach translates into constant interactions with local institutions and stakeholders to identify the initiatives necessary to meet the needs of the communities and to lay the foundations for new growth opportunities for the Country and for Eni’s business activities.

SPECIFIC POLICIES TO RESPECT HUMAN RIGHTS IN COMMUNITIES RELATIONS

► [Eni’s Code of Ethics](#) ► [Eni’s Statement on Respect for Human Rights](#) ► [Alaska Indigenous People Policy](#)

ENI’S COMMITMENTS TO RESPECTING HUMAN RIGHTS OF LOCAL COMMUNITIES

Eni’s commitment to respecting human rights of local communities is one of the principles that contributes to the creation of value, both for Eni and for communities, as recognized in Eni’s Statement on Respect for Human Rights, together with commitment to environmental protection and social responsible development of communities where Eni operates.

The commitment to respecting the human rights of local communities is structured around the recognition of the fundamental principle of free, prior, informed consultation; distinctive rights of the indigenous people, attention to vulnerable groups and the role of human rights defenders; the consolidated practice of conducting environmental, socio-economic, health and cultural impact assessments, including those related to indigenous people, in order to identify, prevent, and when applicable mitigate the possibly adverse potential and/or actual impacts on human rights the Company caused, contributed to or is associated with. Such impacts are related to:

- Rights to adequate food and drinking water, the highest at-

tainable standard of physical and mental health, adequate housing, education and the special rights of indigenous and tribal peoples.

- Rights related to land and property. This considering the crucial commitment of Eni to avoid the involuntary resettlement and restriction on land use of local communities and persons and to provide appropriate compensations in case of unavoidable land acquisitions and resettlements. In such a case, joint agreements with the affected people should be reached regardless.

For information on Eni’s policies and processes on environmental and health issues which are also relevant for communities, visit the Global Health section and Environment pages on Eni’s website that include details on policies and actions to promote the health of Eni’s people, communities and partners and Eni’s commitment to a Healthy Environment. Specifically on health issues, in the health section of Eni’s website information is available on the Company’s initiatives aimed at preventing health impacts involving potentially and actually affected stakeholders including, other than Eni’s people,

contractors and local individuals and communities.

Eni’s Statement on Respect for Human Rights explicitly states commitment to respect for the rights to ownership and use of land and natural resources, the right to water and the right to the enjoyment of the highest attainable standard of physical and mental health. Special attention is given to the rights of vulnerable groups, including a focus on children.

Regarding land acquisitions and indigenous peoples, the Company is committed to:

- Taking action to avoid the involuntary resettlement of local communities and persons and, where this cannot be avoided, carrying out free, prior and informed consultations with the affected people in order to reach joint agreements, fair compensation and improvements of the livelihoods of those affected by resettlement, in line with the IFC Performance Standards.
- Respecting the distinctive rights of indigenous peoples, with particular reference to their cultures, lifestyles, institutions, bonds with their homeland and development models in line with international standards.

In terms of key processes, the Statement includes a commitment to carry out environmental, social, health and human rights impact assessments as well as to promote free, prior and informed consultations, with the purpose of considering communities' legitimate expectations when conceiving and conducting business activities, including local development projects.

The Sustainability Management System Guidelines mirror Eni's commitment to respect local communities' rights and implement it by integrating human rights into the Company's Sustainability processes. Following these guidelines, Eni maps and monitors periodically indigenous people potentially affected by Eni's operations worldwide.

COMMUNITY ENGAGEMENT AND OTHER PROCESSES TO ENSURE RESPECT FOR HOST COMMUNITIES' RIGHTS

Eni's subsidiaries/districts are responsible for stakeholder engagement at an operational level and it must be part of the strategic process when designing a new operation/project, before any field activity starts.

Eni's internal regulations recognize that local stakeholders should be engaged through information campaigns and interactive consultation processes that should be carried out from the conceptual design of a project up to operations.

Consultations are also an opportunity for sharing and informing communities of Eni's approach to human rights and sustainability, in general, as referenced in the Code of Ethics, and in Eni's Statement on Respect for Human Rights.

As for the latter, Eni's procedures recognize the importance of involving vulnerable groups and,

adopting special tools and precautions such as:

- Pre-consultation where possible.
- Identification of appropriate representatives.
- Identification of priority issues.
- Attention to cultural appropriateness.
- Sharing responsibilities with government for disclosure and consultation.

Whenever Eni operates in a host territory, the involvement of local residents is promoted through information sessions and community meetings. Moreover, tools for management of complaints, stakeholder mapping and to promote participation in the management of local development projects are adopted. It is worth mentioning that, following three years of work, in 2018 Eni developed the "Stakeholder Management System" (SMS). This tool is designed to support the management of relations with stakeholders in the territories where Eni operates.

The SMS is a web-based platform that allows Eni to:

- Map and evaluate stakeholders.
- Map requests related to sustainability issues.
- Identify the most relevant stakeholder and most requested issues.
- Identify/map the appropriate responses to stakeholder pressure.
- Store all data to give organized information for local stakeholder management.

The SMS is based on the international standard AA1000 and performs analysis based on the minutes of meetings and other documents related to stakeholders.

The system has a special section dedicated to requests related to human rights protection, which can be sorted by topic, territories or categories of stakeholders. The SMS also allows Eni to moni-

tor all the grievances related to Eni or its contractors which are sent by local communities, individuals or indigenous or vulnerable groups: each grievance as well as each request is registered and monitored from its receipt to its resolution.

Since 2020, the system has been in use on all the sites where Eni has industrial operations, monitoring the relationship with about 5,300 stakeholders. The SMS helps to understand the singularities of local contexts, any needs, critical issues and areas for improvement, the main topics of interest, potential impacts on human rights, and allows to identify the possible presence of vulnerable groups and any areas listed by UNESCO as sites of cultural and/or naturalistic interest (WHS - World Heritage Sites).

More than 700 communities are mapped in the SMS, including the identification of local governments and authorities, villages, indigenous peoples' groups, local NGOs and business partners.

Eni is also reinforcing a practice of evaluation and reporting back to stakeholders, which includes the publication of main findings and recommendations of human rights assessments, promoting the Company's transparency and accountability on the issue.

ENI'S APPROACH TO RESPECT FOR INDIGENOUS PEOPLES' RIGHTS

Eni's policy commitment to promoting forms of free, prior, informed consultation to host communities becomes especially crucial when dealing with relations with indigenous communities.

Considering the industrial contexts in which it operates, Eni has direct contacts with indigenous populations and their representatives exclusively in Australia, Alaska and Norway. In these cas-

es, the relationship is managed in compliance with international and local regulations that define how to involve and consult them. In Australia, Eni operates in the Northern Territory, near the Wad-eye community, and regularly engages local administrative bodies which protect the rights of Aboriginal populations, developing participatory projects aimed at local

development and environmental conservation.

In 2007, Eni signed the Eni Australia Indigenous People Policy, and in 2013, the Eni Norge⁶ Indigenous People Policy. In these policies Eni commits to "establish an effective and inclusive framework for the free and informed participation of the Indigenous People in the

consultation process, cognizant of their social and cultural values, and the provision of information about our activities in local languages and through appropriate communication methods."

In December 2021, Eni updated the **Alaska Indigenous People Policy** whose content and commitment are explained in the next box.

FOCUS ON

Policy for indigenous peoples in Alaska

CONTEXT: in Alaska, Eni's Oil & Gas operations are concentrated in the northern end of the State (North Slope), where native peoples live on subsistence-based lifestyles (hunting and fishing). Eni's key stakeholders include representatives of the villages located close to Eni's operating activities, as well as cooperatives and corporations which supply goods and services to companies operating in the area, according to local regulations.

ADOPTION OF THE POLICY: Eni's commitment to these communities is the subject of a specific policy on respecting the rights of indigenous peoples in the conduct of its activities and operations in the State of Alaska, adopted by Eni's subsidiaries in US (Eni US Operating) in 2020 and in line with the Eni's statement on respect of human rights. The commitment includes to:

- Establish, in agreement with Indigenous People, an inclusive and effective framework to ensure the free and informed participation and consultation of indigenous peoples on Eni's activities, with appropriate communication open to dialogue, use of the local language, a continuative presence in the community and strategic participation in community events.
- Undertake an appropriate due diligence process, in cooperation with Indigenous People, in order to assess, anticipate, avoid, and mitigate negative impacts. A mutually agreed plan or land use agreement (LUA) will take into account the results of these assessments; the definition of mitigation and compensation measures in case of identified impacts, based on the results of the consultation process.
- Seek agreement (LUA), wherever possible, with the Indigenous People communities on activities that affect land rights. Where these activities include relocation or affect their critical cultural heritage, indigenous people prior consent will be sought and obtained.
- Establish and ensure, including through cooperation, effective and culturally appropriate grievance mechanisms to contributing access to remedy and ensure company/contractor-wide stakeholder training.

The **policy** also includes a commitment to periodic reporting on its implementation.



6) In 2018 Eni Norge was merged in Vår Energi.

Assessing and monitoring impacts on human rights of host communities

Eni’s Statement on Respect for Human Rights puts impacts at the core of its approach: Eni takes human rights issues into account from the very first feasibility study phases of new projects and relevant operational changes. Eni carries out assessments on its potential and actual environmental, social, health and human rights impacts with the aim of preventing and mitigating adverse impacts.

Eni is engaged in preventing possible negative impacts on the human rights of individuals and host communities deriving from the implementation of industrial projects. For this purpose, in 2018 Eni adopted a risk-based model to classify the business projects of the upstream activities based on the potential risk to human rights, extended in 2020 to the evaluation of renewable energy projects. Using these models, 100% of the new exploration and upstream development projects were analysed, as well as projects in the new business activities – such as agri-feedstock cultivation for the production of biodiesel. The highest risk projects are, therefore, specifically analysed through “Human Rights Impact Assessments” (HRIA), which include also a preliminary analysis of the local context on human rights and a subsequent engagement with the main rightsholders. Medium risk projects are analysed through Human Rights Risk Analysis (HRRRA) – a methodology developed in 2021 – or managed introducing ad hoc measures to mitigate the risks identified.

The HRIA methodology entails a preliminary analysis of scoping, based on desktop searches and remote interviews, and a field visit, where rightsholders (communities, workers, both direct employees and sub-contractors) are consulted during dedicated meetings. When needed, focus groups are also held to allow the participation of vulnerable groups, such as children, women, indigenous people. During the field visits, local NGOs, international organizations, Business Partners and suppliers are engaged through meetings and interviews.

The results of the HRIAs and HRRAs are finalized in Reports with recommendations authored by the third-party consultants supporting Eni in the activity, followed by a dedicated action plan by Eni to allow an effective and monitored implementation of each action. If needed, recommendations and actions could be applicable to Business Partners, such as JV partners and suppliers, with the goal of accompanying them in a virtuous path of improvement and mitigating the potential human rights risks highlighted during the HRIAs.

In 2022, HRIAs were conducted on agri-feedstock projects in Kenya and Congo, where Eni has launched a series of initiatives to develop the supply chain of high-quality biofuels produced from raw materials obtained from marginal land, which are not in direct competition with food and fodder crops (see the case study).

Furthermore, the Action Plans of the four studies carried out in 2021 have been implemented; such studies focused on seismic survey projects: HRIAs in Angola on Cabinda-Centro block and in Albania on Dumre block; and HRRAs in United Arab Emirates in Sharjah and in Oman on Block 47. For all of them, the implementation of Action Plans is completed, also through the involvement of contractors for seismic survey activities.

In the last two years, Eni continued to work on the implementation of the actions foreseen in the analyses carried out in 2019 and 2018 in Mexico and Mozambique. Two Reports were published, one dedicated to the completion of the Action Plan of the Cabinda North project in Angola and the other on the progress of the Action Plan related to the Area 1 development project in Mexico. Finally, a further progress report on the Action Plan for the Area 4 development project in Mozambique was published in early 2021.

In addition, in previous years, Human Rights Impact Assessments were carried out in the most challenging new projects from a human rights point of view in Mozambique in 2014, Myanmar in 2016, and in Angola in 2018⁷.

All the HRIAs and HRRAs Report published so far, as well as the Action Plans Progress Reports, are publicly available on [Eni’s website](#) dedicated communication and reporting-back activities were carried out with the interested rightsholders.

FOCUS ON

The Social and Human Rights Impact Assessment of the agri-feedstock projects in Congo and Kenya

Biofuels are a key lever for reducing transport emissions, especially for aviation and other carriers of which emissions are hard to abate and electrify, such as trucks and ships. Eni Sustainable Mobility’s bio-refining strategy, starting from Marghera and Gela with about 1 million tons of capacity, will triple production capacity by 2025. With these premises, in 2021 Eni launched the Agri-feedstock program in the countries of Sub-Saharan Africa, integrating agribusiness initiatives within the biofuel value chain.



The produced oil is not in competition with food production, obtained by the valorization of agricultural waste or by certified cultivation of crops on degraded, abandoned, and contaminated land. This model is unique on the international scene, and it is open to both large and small farmers, cultivating their own land.

Eni builds and operates the industrial plants, the so called Agri-hubs, for extracting vegetable oil from the seeds provided by the farmers. The Agri-hubs are designed and built according to the territories’ needs, to maximize industrial efficiency and to optimize socio-economic development in rural areas.

The traceability of the supply chain allows to achieve high certification standards, with a quality that is difficult to obtain with raw materials found on the market.

The model provides market access to farmers by guaranteeing them the right of access to land, creating long-term partnerships that promote food security and territorial regeneration, and more generally promoting sustainable socio-economic development.

In addition to the production of oil for bio-refineries, the Agri-hubs make the agricultural inputs necessary for cultivation available to farmers. From a circular economy perspective, the Agri-hubs also create value by valorizing waste and residues, producing animal feed, fertilizers and energy from biomass for the production cycle.

In July 2022, just one year after signing the agreement with the Government of Kenya, the first Agri Hub in Makueni was completed and the first oil production achieved, involving more than 40,000 farmers. In 2023, we aim to start production in Congo, Ivory Coast and subsequently in Mozambique, with a production of 40,000 tons of vegetable oil and 100,000 farmers involved.

Further, the plan foresees to expand agri-feedstock production also to other countries, such as Angola and Italy, aiming at further increasing the diversification in terms of countries and agri-feedstock. The goal is to produce 700,000 tons of agri-feedstock by 2026 involving at least 700,000 farming families, mainly in Africa, and producing about 1 million ton of fertilizers and animal feed.

Eni is committed to maximize the socio-economic benefits related to these initiatives for all the stakeholders and the territories involved in the supply chain, by identifying, managing, monitoring topics related to food security, international labor standards, gender, minorities and grievance phenomena, addressing Eni personnel, suppliers and project stakeholders. To this aim, Eni implemented a specific Social and Human Rights Impact Assessment to extend to all the involved territories. In 2022, this tool was implemented in Kenya and Congo, to gain a detailed analyses of the local context and to engaging the main supply chain stakeholders: the assessments resulted in more than 1,500 interviews with farmers, cooperatives, trade unions, NGOs, local Authorities and the civil society, through field visits, meetings and workshops. The obtained results will serve to elaborate a dedicated action plan to promote practices and human right values in the involved areas.

7) In some cases, including Mozambique and Myanmar, follow up activities after the HRIAs were also conducted. The purpose of these follow-up assessments was to verify the effectiveness of the actions that were implemented, starting from the recommendations raised in the HRIA Report, and to identify lessons learned to be scaled up in other projects.

MONITORING AND REPORTING
- HUMAN RIGHTS KPIS

Relevant quantitative and qualitative indicators have been defined from among those used to measure and evaluate sus-

tainability performance in order to track and evaluate the effectiveness of responses to human rights impacts on communities, according to the Operating Professional Instruction "Mon-

itoring, reporting and audit activities." These indicators are defined annually in relation to sustainability priorities and other targets and methodologies.

FOCUS ON



The Implementation of the Human Rights Action Plan in Mexico

In 2022 Eni has conducted a follow-up analysis of the 2019-2021 Human Rights Action Plan (HRAP) developed by Eni Mexico for Area 1 Development, following the 2019 Human Rights Impact Assessment (HRIA) conducted by the Danish Institute for Human Rights (DIHR).

The assessment has focused on the five component areas identified by the HRIA and associated actions defined by the Human Right Action Plan: Accountability and transparency of the HRIA; Local communities; Fishers; Work-place, with a focus on contractor and subcontractor management, and local employment; Security.

The methodology has included a desktop review of all Eni documentation related to the assessment and management of human rights impacts (including impact assessments and plans, stakeholder engagement and communication documents, strategies, and plans - full list in the Annex) and interviews with both Eni colleagues and external stakeholders (local government, community representatives, fishing cooperatives, and local civil society organisations).

For this follow up activity, interviews with community and government external stakeholders have been conducted on the field, among them local communities, fishing cooperatives and contractors' workers*. Some of the interviews with local communities took place in Villahermosa, Sanchez Magallanes, and other communities near Area 1 and many of the interviewed stakeholders were the same who were consulted at the time of the original HRIA field work.

The study, whose results are still being finalized and whose outcomes will be published via ad hoc document, acknowledge the activities carried out for each component and provides an analysis of the outcomes and observation by the consultants. The latter then inform the recommendations, which are aimed at strengthening and improving the effectiveness of Eni's Human Rights Action Plan activities.

The issues discussed during consultations and interview campaigns have mainly involved: communication about the project, strengthened engagement, compensation management, accessibility of grievance mechanism and other company's channels. All the inputs are being processed and analysed and will be considered for programming next activities in the area.

Among the feedback received, fishers reported that fishing boats have to travel out further from the coast with, as a result, an increasing in gasoline use and overall costs. The situation, which is caused by different factors (including overexploitation), is being managed by Eni through different activities, such as incorporating fishers in its local development program, granting fisher's equipment, and developing projects on alternatives to improve the productivity of the fishing sector. In this regard, interviews have also reported the need of better explaining and describe these activities to communities, to make sure the benefit are not perceived as not distributed fairly. Eni will work on improving its communication and engagement strategy with them.

(*) Among the stakeholders consulted: Asociación de Padres de Familia de Sánchez Magallanes; Asociación de Padres de Familia de San Rafael; Capitania de Puerto de Sánchez Magallanes; CONAPESCA (Comisión Nacional de Acuacultura y Pesca); Municipio de Cardenas - Departamento Jurídico; Municipal delegates of Ojoshal and Villa y Puerto Andrés Sánchez Magallanes; PROEDU Community Worker (Sánchez Magallanes y San Rafael); Sánchez Magallanes Health Centre; Secretaría de Desarrollo Agropecuario, Forestal y Pesca del Estado de Tabasco (SEDAFOP); Secretaría para el Desarrollo Energético del Estado de Tabasco (SEDENER); Fishing cooperatives; Universidad Juárez Autónoma de Tabasco (UJAT); Zona Escolar, 46 teachers and 46 Supervisor.

FOCUS ON

The Land Management Action Plan of Balaine - Ivory Coast

Eni has been present in Côte d'Ivoire since the 1960s. In 2015, it resumed operations in the Country by acquiring several offshore exploration blocks which led to the discovery of Baleine, an oil and associated gas reservoir located in deep water, which will be the first Net Zero upstream development in Africa for Scope 1+2 emissions. Carbon neutrality will be achieved using the best available technologies to minimise GHG emissions and by leveraging on a combination of offsetting initiatives implemented in the Country (including the distribution of improved cookstoves and REDD+ projects). In the framework of the Baleine development, in December 2021, Eni signed a Memorandum of Understanding (MoU) with the Government of Côte d'Ivoire to establish a long-term collaboration to promote initiatives aimed at increasing sustainability and Eni's decarbonization strategy in the Country. In 2022 the Local Development Programme was drafted and the first sustainability projects were launched.



In line with Eni human rights due diligence process, the phase 1 of the Baleine project was evaluated against the human rights prioritisation model that classified it as "medium" risk, therefore requiring the adoption of specific measures to prevent and manage potential adverse impacts on key human rights issues, such as the respect of workers' rights by third-party workers, and the potential adverse impacts on community rights during the land management processes. On the first aspect, dedicated clauses addressing workers' rights have been included in the contracts with major suppliers, while on the second one, specific considerations for vulnerable groups have been included in the Land Management Action Plan. The project required indeed the development of a Land Management Action Plan for the construction of a 90 km gas pipeline laid on the seabed for 80km and on land for 10km up to the tie-in plant in Abidjan, responsible for supplying the electric market in Côte d'Ivoire and the region. The pipeline routing was installed entirely on public domain and a first analysis of the potential impacts of the construction works allowed to modify and optimize the routing in order to minimize the impact on population. As a result, no private properties were crossed, and no residential buildings were affected, limiting the impact to economic displacement related to the temporary interference caused by the pipeline construction on local commercial/income-generating activities.

The land management process was developed with the support of the Bureau National d'Etudes Techniques et de Développement and formulated in accordance with Eni policies and the and the IFC Performance Standard number 5 on Land Acquisition and Involuntary Resettlement. The project affected people (PAP) were identified through a census of impacted population conducted according to international best practices in the area affected by the works and with the support of local authorities and stakeholders (mairie, chef du quartier, fishermen cooperatives) who were consulted in advance. During the works, regular engagement with communities was guaranteed through the appointment of dedicated Community Liaison Officers present in field and the development of a LMAP-specific grievance mechanism.

The impact analysis has considered both onshore and offshore impacts and both formal and informal activities affected; this was the first time in Cote d'Ivoire that fishermen were involved in a compensation process. Furthermore, the entire artisanal fisheries value chain was considered, including not only the fishermen but also the maryeuses, the women who clean and smoke the fish on the shore before it gets delivered to the market. Specific measures were adopted for vulnerable PAPs, such as financial management trainings before and after the receipt of the economic compensation and support with re-establishing their livelihoods.

In order to calculate the compensation due to commercial activities, two methodologies have been adopted: for formal activities, the official certified revenues were used to calculate the amount, while for informal activities, the calculation was based on the declared monthly revenues and other relevant socio-economic data (e.g. for fishermen the revenues declared were crossed-checked with the quantity of fish captured per month and compared it with local fish market values). The data were then clustered and normalized across commercial activities categories and same-size businesses. The average for each business category was taken as benchmark for the calculation of the amount due to the PAPs belonging to that category. Categories were established based on the goods/services provided and the size of the business. Both criteria and process of compensation were shared, communicated, and formally accepted by the PAPs prior to the receipt of the payment.

PREVENTING AND MANAGING IMPACTS ON LAND RIGHTS, STARTING FROM THE ADOPTION OF INTERNAL STANDARDS

Land rights issues are often identified in ESHIAs and HRIAs as an area which could have a significant impact on individuals and communities. Eni is committed to minimizing land acquisition and avoiding involuntary resettlement, always evaluating possible project alternatives.

If unavoidable, Eni is committed to minimizing its socio-economic impact and has implemented a specific internal procedure for managing land management activities.

This internal procedure:

- Is mandatory for all of Eni’s subsidiaries.
- Defines the rules for land management activities in line with international principles and standards, such as those set out in the IFC Performance Standards and other equivalent documents and frameworks.
- Recognizes the right to proportional and appropriate compensation and restoration of livelihood conditions for those affected by the project-related land acquisition, such as restrictions based on the impact on their assets, access to assets, the impact of the Company’s activities on income sources and living conditions.
- Includes the principle of non-discrimination and respect for vulnerable groups.
- Provides for informed and participatory consultations with the communities involved, and access to grievance and remediation mechanisms.

According to the procedure, negative impacts potentially caused by the activities and the criteria to qualifying people, or categories of people, eligible for the compensation measures are evaluated. In particular, the eligibility criteria in-

clude the landowners or users who occupy land on the basis of formal, traditional or recognizable usage rights, in addition to legal rights to land recognized and/or recognizable under local laws.

A Census that counts and records the persons affected by the project and an asset inventory for each affected persons, are developed. These documents are then used to determine the level of compensations. To define the compensation proposal the following criteria are evaluated:

- Loss of assets or of access to assets (including home, natural resources, collective services and cultural heritage).
- Loss of revenues and income (including means of livelihood).
- Loss of social cohesion between the people involved in the project in case of cash compensation, this should preferably cover the full replacement cost.

This information feeds the “Entitlement Matrix” which may be shared with the project affected persons. The Land Management Action Plan (LMAP) thus including the compensation measures identified in this way, is communicated to ensure maximum understanding and acceptance of the compensation proposal by the affected persons.

The implementation of the Land Management Operations is monitored and feedback is sought from those affected by the project in order to ensure efficiency and/or provide remedy.

ACCESS TO WATER AND SANITARY SERVICES

Access to safe drinking water and basic sanitation has been recognised as a universal specific human right, a prerequisite for all the other human rights, as well as a central element for development. Eni has taken action to facilitate access to water and improve sanitation conditions, such as building wells, drinking water plants, water

distribution networks and sewers, as well as training activities.

To firmly demonstrate the Company’s commitment, Eni decided to be the first oil and gas company to comply with the CEO Water Mandate. The CEO Water Mandate is a special initiative by the United Nations Secretariat and UN Global Compact, carried out in cooperation with the Pacific Institute. By complying with the mandate, companies show that they can identify and reduce risks to their business linked to water resources, and know how to seize related opportunities and help reach the UN’s Sustainable Development Goals.

Eni’s strategic approach involves analysing the water needs linked to public works, farming and industry, keeping in mind that every drop of water is valuable.

Eni is keenly aware that its industrial activity, both upstream and downstream, is heavily dependent on water quality and availability. Within this context, complying with the mandate, Eni will bring the deserved attention to the commitment already made. It will aim to strengthen internal sensibility to the issue of water resources and prompt further action to safeguard them.

For a detailed disclosure about Eni’s approach to the topic [► Eni for 2022 - A Just Transition](#)

COMMUNITY HEALTH

Improving community health, in synergy with business activities, contributes to the socio-economic development of the Countries in which Eni operates.

This objective is pursued through the joint formulation with local institutions and the implementation of initiatives aimed at: creating greater awareness and empowerment of beneficiary populations on major public health issues; improving access to renewed or newly established public health services at various levels of the National Health System.

FOCUS ON

Case Study Brass Kingdom - Nigeria

NAOC JV has always rejected the claims received from Brass Kingdom with respect to its operation in the Brass Canal alleging pollution/environmental degradation due to discharge of production water into the Brass Canal, and stated that the Company monitors periodically the effluent water from its production process passing through the Canal.



However, in relation to the prolonged situation and allegations by Brass Kingdom for the Brass Canal, where the Oil Terminal of the company operates, NAOC invited on the 19th of September 2019 the Brass Kingdom Leaders to discuss a dedicated MOU in order to agree on a renovated program of community development and sustainability projects in line with company long tradition of support of host communities and address a joint way forward on the produced water management. Memorandum of Understanding (MOUs) with hosting and transit communities are indeed part of NAOV JV (NEPL-NAOC-OOL JV) standard practice to define the CSR framework of implementation of community development, sustainability, and social projects.

Therefore, in July 2020, following a process of consultation of the community members, the inter-ministerial ad hoc committee, the regulators and other stakeholders, the MOU between NAOC JV and Brass Kingdom was signed. The MOU foresees the execution of the Produced Water Management (PWM) Project and a set of new community/ social projects for Brass Kingdom.

The PWM project, in synergy with other asset integrity projects, aims at implementing at Brass Terminal, within a time frame of 5 years, an additional water treatment plant and the installation of an offshore discharging pipeline. For the execution of part of the Project, NAOC JV has considered the contracting/subcontracting of Brass Kingdom contractors in compliance with local content laws and regulations (NCDMB) and in the spirit of empowerment of local enterprises. The PWM project is currently at the procurement stage with a forecast in contracts award by end of 2023. The social projects foreseen in the MOU are mainly related to community infrastructure and, while some of them have been executed and delivered, other are undergoing as most of the activities during 2020, 2021 and 2022 have unfortunately suffered the covid-19 worldwide slowdown.

KEY PERFORMANCE INDICATORS

LOCAL DEVELOPMENT INVESTMENT

	2018	2019	2020	2021	2022
Local development investments by sector of intervention (€ million)	94.8	95.3	96.1	105.3	76.4 ^(b)
Access to off-grid energy	1.7	4.2	8.1	5.6	4.1
Economic diversification	28.1	39.9	33.1	33.6	36.7
Education and vocational training	23.3	16.9	13.3	16.2	17.4
Access to water and sanitation	0.8	1.8	3.9	4.8	2.8
Life on land ^(a)	17.7	5.3	12.2	27.5	3.9
Health	3.3	8.6	13.3	11.6	10.3
Compensation and resettlement	19.9	18.6	12.2	6.0 ^(c)	1.2
Local development investments by geographic area					
Africa	46.7	53.3	44.2	37.1	39.1
Americas	3.8	3.9	5.0	5.7	3.5
Asia	21.9	28.1	28.2	28.0	26.0
Italy	20.6	8.2	16.9	32.6	6.5
Rest of Europe	1.5	1.5	1.8	1.8	1.3
Oceania	0.3	0.3	0.02	0.002	0

(a) In Eni for 2018 this item was included in the item Economic diversification.
(b) Figure includes expenses for resettlement activities which in 2022 amount to €1.2m, of which: €1.1m in Mozambique, €0.07m in Ghana and €0.07m in Kazakhstan. Compared to 2021 there is a decrease of about €29 million. The main changes are in the area of land protection in Italy (by about €23.5 million) and resettlement expenses in Mozambique (by about €5 million). In Italy, the lower expenditure is due to the need to redefine the social projects to be implemented in Basilicata as part of the Val d’Agri concession renewal; in Mozambique, there is a reduction in costs as activities are nearing completion.
(c) The data has been restated from what was published in 2021 due to rounding.

In 2022, investments for local development amounted to around €76.4 million (Eni share), about 93% of which were in the area of Upstream activities. In Africa, a total of €39.1 million was spent, of which €32.9 million in the Sub-Saharan area, mainly for the development and maintenance of infrastructure, particularly school buildings. In Asia, approximately €26.0 million was spent, mainly on economic diversification, in particular for the development and maintenance of infrastructure. In Italy, €6.5 million was spent. Overall, approximately €31.3 million was invested in infrastructure development activities, of which €17.2 million in Asia, €13.4 million in Africa, and €0.7 million in Central and South America. In addition, the percentage of spending on local suppliers by some relevant foreign subsidiaries, in 2022, amounted to about 45% of total expenditures. The main projects implemented in 2022 included initiatives to promote: (i) access to clean cooking in Ivory Coast, Mozambique, Ghana and Angola, through awareness-raising campaigns and the distribution of improved cooking systems; in Kazakhstan, the energy-efficient upgrading of a school in the Turkestan region, carried out in partnership with UNDP (United Nations Development Programme), was completed; (ii) economic diversification in both the

agricultural sector in Congo, Egypt, Nigeria and Angola, and support of local and youth entrepreneurship in Ghana, Egypt and Mozambique; in Mexico, training and education activities were carried out to support school programmes and initiatives aimed at improving the social-economic conditions of communities with fishing activity development programmes, and economic diversification activities were launched to create a favourable environment for the development and integration of young people; (iii) access to education with training activities and instruction supporting the school programmes in Ivory Coast, Egypt, Mozambique, Ghana, Iraq, Mexico, and Angola; renovation of school buildings in Ghana, Iraq, and Mexico; (iv) access to water starting up potable water supply plants in Al-Burdjazia in the Zubair area and continue building the new potabilization plant Al-Buradeiah in Bassora; the activities and initiatives on the topic of water access and renewable energy to support local development in the operating areas of Samboja, Kutai Kartanegara and eastern Kalimantan in Indonesia; maintenance was performed on the wells supplied by photovoltaic systems in northwest Nigeria and 11 water plants were completed in the states of Borno and Yobe; maintenance of the pre-existing water points and clean and potable

water use sensibilization activities in Angola; startup of a multisector programme to improve the quality of life of the residents in the Mecufi District in Mozambique through the access to basic services like potable water. In terms of health development projects, in 2022, Eni has carried out initiatives in 16 Countries with a total expenditure of €10.3 million, to improve the health status of the populations of partner Countries as an essential prerequisite for socio-economic development, through the strengthening of the skills of health personnel (for example in Angola and Libya), the construction and rehabilitation of health facilities and their equipment (for example in Mexico, Iraq and Tunisia), information, education and awareness-raising on health issues among the populations involved (for example in Egypt, Ghana, Kazakhstan and Mexico). Moreover, in continuity with its support to healthcare institutions and facilities for the Covid-19 emergency, in 2022, Eni carried out interventions to strengthen the health system in Italy, intending to contribute to the resilience of local facilities in facing the present and possible future pandemics, such as the Vittorio Emanuele Hospital in Gela, the S. Elia Hospital in Caltanissetta, the Luigi Sacco Hospital in Milan, and the S. Matteo Hospital in Pavia.

Human rights and security

ENI'S APPROACH TO HUMAN RIGHTS AND SECURITY

Respecting the right to life, the bodily integrity and the health of both its people and members of local communities is one of Eni's priorities. Security events, in fact, can affect almost the entire spectrum of human rights, including economic, social and cultural rights. They can also have a meaningful negative or positive impact on the freedom of expression and the opportunities to participate in political processes.

SPECIFIC POLICIES AND REGULATORY DOCUMENTS TO ENSURE RESPECT FOR HUMAN RIGHTS IN ENI'S SECURITY OPERATIONS

► [Eni's Code of Ethics](#) ► [Eni's Statement on Respect for Human Rights](#) ► [Suppliers Code of Conduct](#)

- The Security Regulations Consolidation Act collects all relevant norms that form the internal legal Security framework and includes operating instructions regarding engagement by Security Forces in terms of the commitment to respect for human rights. This includes training initiatives as well as the adoption of engagement rules that limit the use of force and firearms.
- The Security's Management System Guidelines identify Security processes where internationally recognized human rights must be taken into consideration, including Risk Assessment, Procurement of Security goods and services, training, monitoring and reporting obligations of potential human rights violations. A specific section on human rights.

ENI'S COMMITMENTS

Eni manages its security activities in accordance with international principles, including the UN Basic Principles for the Use of Force and Firearms⁸ by Law Enforcement Officials and the Voluntary Principles on Security & Human Rights⁹, taking into account the specific needs of the Countries where it operates. In 2018, these principles were endorsed in Eni's Statement on Respect for Human Rights and, in May 2020, Eni was admitted as "Engaged Corporate Participants" to the Voluntary Principles Initiative (VPI), the multi-stakeholder initiative which brings together the main energy companies, governments and NGOs in the protection and promotion of the Voluntary Principles on Security and Human Rights and defined and promotes the VPSHR. After an intense work lasted more than two years, on December 2022, the Sec-

retariat of the VPI, has announced the formal admission of Eni as a Full Member of the Voluntary Principles Initiative. Eni is publicly committed to maintaining the safety and security of its operations within an operating framework that ensures respect for human rights and fundamental freedoms and in compliance with the guidelines set out by the Voluntary Principles on Security & Human Rights. To this end, the Company has progressively embedded such principles into its external and internal framework, as described in the following paragraph.

ASSESSING RISKS AND MONITORING PERFORMANCES

The "Security and Human Rights Risk Based Model" is a tool developed in 2020, aimed at identifying, analysing and

prioritising the risk of negative impact on human rights in security activities and assessing, accordingly, the use of appropriate preventive or remedial measures. In 2022, Eni has implemented the "Security and Human Rights Risk Based Model" by updating data and indicators. This model considers specific parameters, that are split into two clusters based on "Context elements" and "Eni presence in the area". This model enables to spot which Countries are worth of intervention and which type of intervention carry out.

TRACKING AND MONITORING HUMAN RIGHTS PERFORMANCE

Furthermore, Eni tracks and reports on its human rights performance in terms of the management of human rights risks possibly deriving from **Security operations**.



8) For more information, please see: <https://www.ohchr.org/en/professionalinterest/pages/useofforceandfirearms.aspx>
9) For more information, please see: ► [ohchr.org](#), ► [voluntaryprinciples.org](#).

Strategies and actions to minimize risks deriving from security forces

ENI'S OVERALL APPROACH TO PUBLIC AND PRIVATE SECURITY FORCES

Based on the outcomes of the human rights assessments carried out since 2008, Eni has been continuously working at developing processes and practices aimed at managing human rights risks by addressing the risks' causes.

Eni cooperates with public security forces not only by signing Memoranda of Understanding, but mostly by engaging in open and continuous dialogue. In the design of training initiatives, for instance, public security forces are considered partners instead of participants: this means that public security forces are already involved in the early phases of such initiatives' planning, building on their input and support, and this also includes the participation of top army ranks. Eni uses this approach with public security forces because building consensus with leaders pays in terms of participants' commitment.

This is particularly important in the Countries where security can only be managed by public security forces.

In relation to private Security forces, Eni designed a consistent set of rules, processes and tools to ensure that:

- Security force providers are selected by considering human rights criteria, among others.
- Contractual terms with security forces include provisions on respect for human rights.
- Security operators and supervi-

sors receive proper instructions and training on respect for human rights in practice.

- Security events and issues which are considered to be the highest human rights risks, including management of strikes and demonstrations and transfer of goods and services, are managed in compliance with international standards, including the Voluntary Principles on Security and Human Rights.

SECURITY AND HUMAN RIGHTS TRAINING PROGRAMME

A further confirmation of Eni's commitment to the protection and promotion of Human Rights was "Security & Human Rights Workshop", held from 9 to 11 November 2022 at the subsidiary NAOC (Nigerian Agip Oil Company Ltd), in Port Harcourt, Nigeria. The initiative was conducted by an independent consultancy company, specialized in security management and human rights promotion. This workshop involved more than 400 participants (Nigerian armed forces, private security forces and NAOC and NAE employees). In 2022 the daily schedule included also practical exercises that involved most of the Security Forces; after years of online training due to covid outbreak, eventually the agenda was enriched with outdoor activities that had the huge value of restored human relationship. A part of this workshop is specially dedicated to the explanation of the Voluntary Principles on Security and Human Rights. The initiative is part of the training project launched in 2009 to promote corporate best practices that incor-

porate the international principles established by the United Nations in the Universal Declaration of Human Rights and referred to in the Voluntary Principles Initiative which underlie Eni's Statement on Respect for Human Rights in all the Countries in which the company operates. The above-mentioned Program has been running since 2009 with the participation of Security provider, in Italy and worldwide, and will continue to involve Countries in which Eni operates. Training sessions have been held in 15 Countries in the last 13 years.

ASSESSMENTS AND CONTRACTUAL AGREEMENTS WITH SECURITY FORCES

Starting from the early phases of the procurement process, contractors wishing to apply to become Eni security providers are assessed against a set of human rights standards, including a screening of their records of previous incidents. Once the security provider has been selected, specific clauses of conduct requiring respect for human rights are included in the contracts, especially in relation to operating instructions and workers' rights. In terms of respect for workers' rights, security companies are required to comply with internationally recognized human rights regarding working conditions, freedom of assembly and association, collective bargaining and forced labour. About child labour, the minimum age is set to 18 years old, regardless of possible Country exceptions.

The Security provider is also required not to hire individuals cred-

ibly implicated in human rights abuses. In particular, such agreements should allow for the early termination if there is tangible evidence of human rights violations committed by the security personnel employed by the counterparty. Furthermore, in some of the Countries of operation, Eni has signed with the governments Memoranda of Understanding that include a specific clause on human rights. Namely, parties of the MoU are requested to act accordingly and in compliance with the UN Voluntary Principles on Security and Human Rights, the Code of Conduct for Law Enforcement Officials of the United Nations and the Basic Principles on the Use of Force and Firearms by Law Enforcement Officials of the United Nations.

In this regard, specific MoU have been signed with Congo, Libya, Mexico, Pakistan and Tunisia.

RULES OF ENGAGEMENTS

Contractors are contractually required to refrain from intimidating behaviour and from threatening anybody of the use of force and firearms if not strictly necessary and related to the purpose of prevention and defence.

The only exception to this general rule is the need to defend oneself or others from the imminent threat of death or serious injuries, as long as less extreme means are insufficient for the achievement of that objective.

These requirements are further detailed in Eni's Management System Guideline and communicated to both Security supervisors and operators by means of user-friendly documents (Pocket Guides) and training initiatives.

SECURITY REQUIREMENTS FOR CONTRACTORS PARTICIPATING IN TENDER

Contractors are requested to conduct security activities according to specific requirements in line with Eni standards. In these Security Appendixes are also included references to respect for human rights and Voluntary Principles on Security and Human Rights.

POCKET GUIDE

This user-friendly document provides fundamental information on respect for human rights and useful insight and input for Eni Security Managers and Security Officers. An entire chapter dedicated to the explanation of the VPSHRs has been included in the Pocket Guide. In addition, the full text of the VPSHRs in English and Italian has been included in the appendix of this document. The Pocket Guide is available in the Security database accessible by all Security employees and managers from both Headquarters and subsidiaries. The document has been translated into four languages: English, Italian, Arabic and Indonesian.

TRAINING

In addition to the Pocket Guide, Eni has developed a Training Program on Security & Human Rights dedicated to Security Managers and Public and Private Security Forces both in Italy and abroad. Where possible, Eni has also invited civil society organizations to take an active part in the open training sessions (for instance in Mozambique and Kenya). In particular, training sessions have been held in Nigeria (2022), Mexico (2021), in Angola (2020), Pakistan and Nigeria (2019), Tunisia (2018), Nigeria (2017), Venezuela and Ecuador (2016), Kenya (2015), Mozambique (2014), Indonesia

and Algeria (2013), the Republic of Congo and Angola (2012), Pakistan and Iraq (2011), Egypt and Nigeria (2010) and at Eni's offices in Rome and San Donato Milanese (2009). Furthermore, materials for subsidiary-led training initiatives have been developed in order to ease the task of local Security managers willing to undertake autonomous training courses. This is particularly relevant in cases of emerging risks and/or with training needs due to job rotation.

Eni's training program on Security and Human Rights has been recognized as a best practice in "Responsible businesses advancing peace", the joint publication between the United Nations Global Compact and Principles for Responsible Investment (PRI).

After the massive e-learning program, in 2017, Eni developed the Security and Human Rights module, which encompasses the relevant human rights impacts potentially deriving from Security operations and the Company's responsibilities in this regard, together with the commitments, processes and tools in place. The educational program includes case studies on the freedom of expression and the limits to the use of force and weapons according to internationally recognized human rights.

MANAGING THE TRANSFER OF GOODS AND SERVICES

The transfer of goods and services to Security forces can also be a sensitive area, as such practices can lead to perceived complicity in human rights abuses. To minimize the risks associated with the issue, Eni maps the kinds of goods and services made available to security forces and the frequency of transfers.

FOCUS ON

VPI Conflict Analysis Tool

The VPI Conflict Analysis tool is a resource developed by the Voluntary Principles Initiative (VPI) to support companies in better identifying, understanding and assessing the dynamics of conflict in their area of operation, and then determining the company's direct or indirect influence on those dynamics, in order to be able to generate options to prevent and/or mitigate negative impacts that might drive and/or escalate human rights and conflict risks to the communities, the company and its stakeholders.

At the end of 2021, before its release and publication, Eni has been asked by the VPI to pilot the Conflict Analysis Tool in a Country of operation and Eni accepted to participate to the project by applying the Conflict Analysis tool in Nigeria.

The project has involved – according with the methodology of the tool – a first phase of extensive background research on Nigeria conflict drivers and root causes, and a second phase of interviews. The stakeholders engaged have been identified according to the tool methodology and taking into account the need of gaining the perspectives of members of local communities and other key local actors (e.g. government, NGOs operating locally) with whom the company should normally engage.

During the interviews campaign – which mainly took place between Abuja and Port Harcourt in 2022 – Eni security collected information from different stakeholders, such as Nigerian Institutional representatives, Ombudsmen, human rights activists and NGOs, army and Air Force high officials, contractors, risk advisors, community leaders and members, with a particular focus on women and vulnerable groups. The issues mainly discussed were inequality of in access to resources, rights and basic needs; the reliance on NGOs and human rights activism by communities; the elderly and community leaders' role in the involvement of local communities by oil companies; minority groups and women conditions; the perception of communities on public and private security forces.

Based on this analysis and on the tool's methodology, Eni has developed a "Mitigation Options Plan" which includes (i) the continuation of the initiatives already conducted at local level by Eni, such as the Green River Project and other programs on provision of health infrastructure and equipment; (ii) the Gender Rights Action Plan, aimed at gathering female Eni employees, and female trainers officers (from Government Security Agency), surveillance contractors and civil guards to sensitize them on human rights, specifically on gender equality; (iii) ad hoc inductions dedicated to low-rank security personnel, local employees and private guard forces to carry out in different Nigeria sites.

KEY PERFORMANCE INDICATORS

TRAINING AND SECURITY

	2018	2019	2020	2021	2022
Security contracts containing clauses on human rights	90	97	97	98	97
Countries with armed guards protecting sites	(number) 7	8	8	9	9
Security personnel trained on human rights ^(a)	73	696	32	88	409
Security personnel (professional area) trained on human rights ^(b)	(%) 96	92	91	90	93

(a) The variations of the KPI Security personnel trained on human rights, in some cases even significant from one year and the next, are related to the different characteristics of the training projects and to the operating contingencies.
(b) This is a cumulative percentage value. Starting in 2020, the figure is calculated considering only Eni employees, unlike the 2019 figure which also includes contractors. The Security Forces include both private security personnel who work contractually for Eni, and personnel of the Public Security Forces, whether military or civilian, who carry out, also indirectly, security activities and/or operations to protect Eni's people and assets.

Communication and reporting

According to Eni's commitment to provide meaningful, timely and accessible responses to human rights concerns raised by affected stakeholders and local communities as well as for the sake of a transparent engagement with them, Eni communicates externally the results of some of the activities that have been carried out in order to prevent and mitigate human rights impacts. This specific communication is part of the wider disclosure on human rights issues and performances, which includes also the present report.

This way to communicate was reinforced in the last few years with several initiatives aimed at making available reports, data and other relevant information concerning Eni's salient human rights issues, including those raised by affected stakeholders.

HUMAN RIGHTS IMPACT ASSESSMENT AND RELATED HUMAN RIGHTS ACTION PLANS

The Human Rights Impact Assessments are conducted in relation to the most challenging new projects, having a higher risk to produce human rights impacts . The HRIA methodology aims at assessing potential impacts and identifying measures likely to prevent and manage such impacts with a timely fashion. The HRIAs conducted so far involved the Danish Institute for Human Rights (DIHR), Ergon Associates, and Community Insight Group, as a reliable third party to ensure maximum confidentiality to the rightsholders engaged in personal interviews and focus groups held with members and representatives of the local communities, workers, NGOs, and vulnerable groups (children, women, etc.).

At the end of each assessment specific Reports with findings and rec-

ommendations have been drafted, which have then been published on its website as well as in a dedicated section of Eni's website. Additionally, in some of the HRIAs conducted, Eni has allowed the DIHR to report-back on results and activities to the stakeholders involved in the assessment.

The reports and related Actions Plans about the HRIAs and HRRAs carried out in 2021 and 2022 have not been yet published, nevertheless Eni maintains a commitment to transparency and reporting-back to stakeholders and rightsholders. Eni's commitments to preventing and mitigating potential and actual human rights impacts deriving from the decisions and behaviours of Business partners, is included in Eni's Statement. Consistent with the UN Guiding Principles on Business and Human Rights, the Statement sets out different approaches reflecting Eni's leverage of the different categories of business partners.

HRIA AND HRRRA REPORTS AND RELATED ACTION PLANS AVAILABLE ON ENI'S WEBSITE

- ▷ Angola – Human Rights Assessment Cabinda North Project
- ▷ Angola – Report on the implementation of the Human Rights Assessment Action Plan Cabinda North
- ▷ Mexico – Human Rights Impact Assessment, Area 1 development project, the report is also available in Spanish
- ▷ Mexico – Human Rights Action Plan (available also in Spanish)
- ▷ Mexico – Summary report on the implementation of the Human Rights Action Plan on Area 1 update 2019-2020 (available also in Spanish)
- ▷ Myanmar – Human Rights Impact Assessment, Seismic Acquisition Block RSF5
- ▷ Mozambique – Eni Rovuma Basin (ERB): Area 4 Human Rights Plan Interim Report 2019-2020

RESPONDING TO CONCERNS ADDRESSED THROUGH THE GRIEVANCE MECHANISM

Eni sets multiple access points to receive grievances. Each grievance is analyzed locally and solutions are shared and discussed

with the complainants in order to gather their observations and evaluate alternative solutions to the one proposed. When a grievance is sent anonymously, the answer may be published in order to allow the rightsholder to be informed on

the way Eni decided to address it. Eni's grievance mechanisms may be used by workers within the company as well as suppliers' workers and contractors, and by local communities' members and organizations.

EXAMPLES OF GRIEVANCE MECHANISMS AND ENGAGEMENT OF RIGHTSHOLDERS

- Case study on Ghana

THE ROLE OF THE COMMUNITY LIAISON OFFICERS

The Community Liaison Officers are Eni's representatives in charge for building positive and trust-based relations with communities and stakeholders through direct and continuous listening. Their role ensures a continuous engagement and communication with local communities' members and representatives: their presence on the territory is crucial to encourage positive communication and provide accessible information to potential affected stakeholders on how Eni manages specific issues and handles the concerns they raised.

PUBLIC RESPONSES TO NGOS AND COMMUNITIES' REPRESENTATIVES

Eni provides public responses as well as direct answers to concerns and issues raised by rightsholders, NGOs or communities' representatives in order to ensure accessibility and public commitment towards actions undertaken or solutions proposed. Eni's public responses are also collected by third parties' website,

such as the Business & Human Rights Resource Centre, as a way to ensure accountability for the commitment taken (here the full list of responses provided by Eni through the BHRRC website). Another example of the way Eni provided answer to the concerns of rightsholders and ensured access to the solutions proposed is represented by the conciliation procedure activated via the Italian National Contact Point of the OECD Guidelines to answer at the complaint raised by the NGO "Egbema Voice of Freedom" (EVF). The procedure was activated with the EFV instance, claiming that NAOC (Eni's subsidiary) was not doing enough to mitigate the impacts of its operations on the effects of the floods on the community. Eni actively participated in all the phases of the procedure, voluntarily complying with the terms of the conciliation procedure which included a joint visit to the NAOC site in Nigeria. Finally, Eni shared and accepted the terms of the agreement proposed by the Conciliator at the end of the procedure. With a view to transparency, Eni has agreed to the NCP's proposal to make the con-

tent of the agreement available on its website. Eni's commitment and participation in the conciliation procedure therefore contributed to the smooth functioning of the conciliation mechanism. Concerning communication on a broader basis, Eni has been a forerunner in the industry in adopting the Integrated Annual Report in 2010. This step was intended to enable Eni's stakeholders, including non-shareholders, to understand inter linkages between financial performances and environmental and social performances, including human rights. The Integrated Annual Report is approved by the Board of Directors and presented to the Annual Shareholders' Meeting, which approves Eni's financial statements. Furthermore, starting from the 2017 Annual Report, non-financial performance is detailed in the Consolidated Disclosure of Non Financial Information, prepared in accordance with applicable legislation and included in the Management Report in the Annual Report. It reports Eni's activities also with regard to respect for human rights on initiatives undertaken and their results.



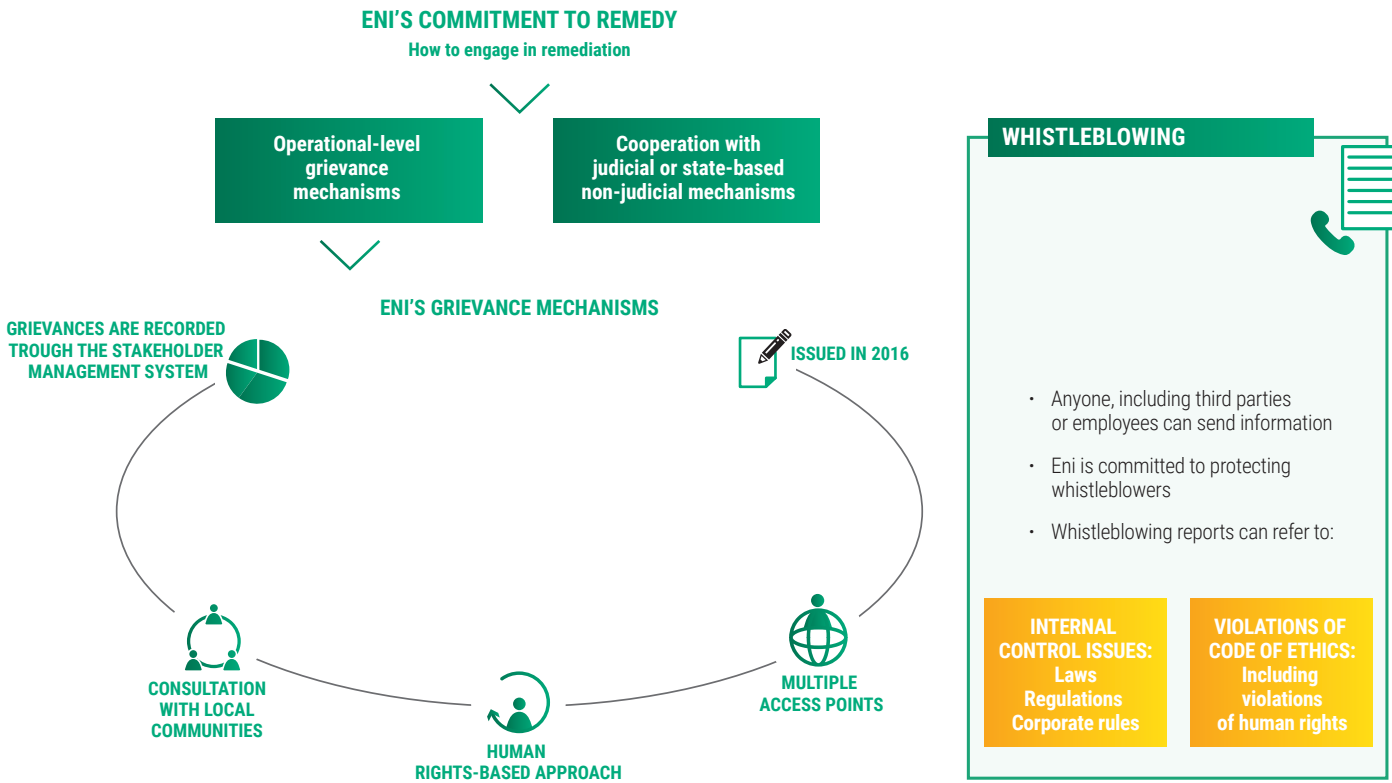
Access to remedy

ENI'S COMMITMENT TO REMEDIATION

Eni verifies and provides or cooperates to provide remediation in case of adverse human rights impacts it might have caused or contributed to. Eni guarantees access to grievance mechanisms for individuals and communities. Furthermore, Eni enables anyone to send reports on issues pertaining to the internal control, risk management system or other violations of the Code of Ethics, including possible violations of human rights.

This section presents information on:

- Grievance mechanisms, including the procedure on Grievance Mechanisms and the set of activities to be carried out and the process of grievance mechanism implementation in Eni
- Whistleblowing reporting management system, including a description of the reporting system and data and figures about investigations and report received



As described in the Statement on Respect for Human Rights, Eni is actively engaged in ensuring proper access to remediation measures. Eni is committed to verifying and providing, or cooperating to provide, remediation in case of adverse human rights impacts it might have caused or contributed

to, and to making all efforts to promote the achievement of the same goal in cases where the impact is directly linked to its operations, products or services. Grievance mechanisms and other reporting channels, both at operational level and company-wide, are made available to enhance the opportunities

for the Company to identify and promptly investigate potential and actual human rights impacts and take appropriate action. Furthermore, Eni does not prevent access in any way to state-based judicial or non-judicial mechanisms and co-operates in good faith with such mechanisms. Eni prohibits,

and undertakes to prevent, retaliation against workers and other stakeholders for raising human rights-related concerns, and neither tolerates nor contributes to

threats, intimidation, retaliation or attacks (both physical and legal) against human rights defenders and affected stakeholders in relation to its operations. The pro-

tection of whistleblowers, of who express concerns regarding ethical issues or reports wrongdoings is reiterated also within the Code of Ethics.

Grievance mechanisms

Business enterprises' active engagement in remediation should take the form of both operational-level grievance mechanisms for individuals and communities and/or cooperation with judicial or state-based non-judicial mechanisms, as recognized by the UNGP 29 and by the OECD Guidelines for Multinational Enterprises¹⁰. Operational-level grievance mechanisms can serve as a primary form of remedy, especially when judicial or non-judicial state-based systems are weak or inaccessible.

This is especially true when considering that it is estimated that five billion people around the world currently live in conditions where they cannot adequately rely on the protection of the rule of law or lack meaningful access to justice¹¹. In any case, an operational-level grievance mechanism can allow companies to quickly and effectively respond to potential critical issues, stopping them from escalating and conflicts from arising.

Since 2016, Eni makes use of a procedure on Grievance Mechanisms, which provides the guiding principles for designing and implementing such mechanisms on the operational level at subsidiaries responsible for developing this process, analysing and agreeing on the solution with claimants, whether individuals or communities. This internal procedure specifically defines the set of activities to be carried out when Eni receives, in writing or verbally, concerns or grievances in relation to its activities. Indeed, knowledge of the context, in-

cluding the cultural context, makes it possible to ensure applying the most pertinent modes of dialogue and management for potential conflict. According to this procedure, to guarantee complainants having adequate channels of access to the Grievance Mechanism, multiple access points should be established, and parties should be given adequate notice of the mechanism's establishment. Some examples of possible access points are: directly to the function responsible for receiving grievances (e.g. through a specially dedicated office of the Company, such as the Community Liaison Officers - see p. 88 on the role of Eni's CLO), by writing to a dedicated e-mail address, by letter, through the Company website, through a dedicated telephone number, through trusted third parties (NGOs, local associations, etc.). In Nigeria, the involvement in 2022 of the NGO Stakeholder Alliance for Corporate Accountability (SACA) in ad-hoc induction on Eni's grievance mechanism access and functioning was a way to support local communities in using the channel and expressing their concerns and claims in a well-substantiated and factual manner. In this way, SACA was able to disseminate among the communities more information on how the management procedure is implemented in NAOC subsidiary, how grievance management works and what affects its timeliness in addressing some of the grievances received.

During the entire examination phase, Company keeps the complainants

updated on the developments of the case. In particular, Company should indicate to the complainants: the activities planned for the management of grievance where possible and appropriate, and the timeframe that can reasonably be expected for the conclusion of the grievance management process. The implementation of the Grievance Mechanism asks, first of all, for the understanding of the causes and grounds for the grievance; afterwards, depending on the issue, either financial and non-financial actions could be taken to eliminate such causes and/or minimise its impact. For example, in the case of any proven damage to private properties or activities, or any not foreseen interference with activities of fishermen or farmers, relevant compensation will be assessed in collaboration with local authorities and paid in accordance to publicly defined tariffs. In the case of grievances related, for instance, to any environmental impact or any agreement with local communities, the resolution could leverage on specific engagement to identify proper measures. At the end of the analysis, the feedback about the grievance received is notified to the complainant. The complainant is asked to communicate any observations or alternatives to the solution found and proposed by the company which duly takes note of it in an appropriate form. A response to the complaint is always required according to internal procedure. In cases of grievances lodged anonymously, the local sustainability function can decide whether to publish the answer.

If the complainant is not satisfied with the proposed solution, Eni's regulatory system provides for an escalation model to an independent third-party verification. After a new internal examination of the grievance, the subsidiary may suggest involving third-parties to resolve the grievance. This involvement may consist of, but not be limited to: referring the matter to a review committee composed of representatives from Eni and from the local community in equal measure (in these cases, the local community has to be well represented in terms of number of members, without however hindering the operation and efficiency of the review committee); suggesting recourse to an independent third-party who assesses the complaint and proposes an impartial resolution that the parties will decide whether to accept or reject. The third party members (including the single independent third-party) above are identified in agreement between Eni and the third-party complainant and must meet the requirements of good reputation and professionalism, also from an ethical and moral point of view, ensuring impartiality in the process of assessment and proposed

resolution. If it is decided to propose recourse to an independent third-party, the subsidiary also performs the relevant anti-corruption obligations, if any, on the potential third-party. The human rights-based approach is integrated into the procedure as demonstrated by the principles explicitly stated into the document:

- Complainants are not asked by Eni to permanently waive for their rights filing a complaint with grievance does not prevent or impede any complainants to access other legal or administrative remedies.
- The actions and resolutions taken must be consistent with internationally recognized human rights and the UN Guiding Principles on Business and Human Rights, with particular focus on Guiding Principle 31 on effectiveness criteria.

It should be highlighted that, in order to define the Grievance Mechanism's structure and implementation, a subsidiary may set up an ad hoc consultation with local communities, especially with indigenous peoples, in cases where numerous concerns and/or grievances are anticipated, or where the projects or activities in-

volve economic or physical relocation of communities. As for the performance evaluation of Grievance Mechanisms, the procedure entails that the local sustainability function assesses whether and how to make the evaluation results accessible to the local communities.

All subsidiaries' grievances received, analysed and managed are tracked in the company "Stakeholder Management System" (SMS) application. The application is a management tool for "mapping" stakeholder relations and monitoring the progress of projects and the results achieved. It allows them to be monitored at subsidiary and central levels from receipt to resolution, it enables them to be classified by theme and relevance, and it allows the percentage of resolved projects to be verified out of the total received in a given period. Other areas of investigation concern the timeliness of management, the trend analysis of associated issues to understand whether they are reiterated and their possible evolution towards a dispute. Companies may also request feedback from the claimants on their level of satisfaction with the operation of the process.

FOCUS ON

How the lessons learned drove the update in the Grievance Mechanism procedure

In 2021, Eni reviewed its internal regulatory instrument that defines principles, roles and best practices for the management of grievances, in the general framework of continuous improvement of company's processes. Such review led to a new classification of grievances on three different degrees of severity, in order to support all subsidiaries in Italy and abroad in a coherent assessment of the relevance and impact of grievances. In particular, the topics that gained the most attention, in coherence with Eni mission, are related to: threats, aggression, harassment; land acquisition and community relocation/resettlement; negative impacts on the socio-economic conditions of women and girls in local communities; environmental impacts with effects on the health of communities or that undermine the livelihood of local economic activities; impacts on the historical/cultural heritage of local communities.

Depending on the grievance severity level, the new internal procedure specifically describes different processes of sharing and approval of grievance resolution proposals. This in order to ensure that the management of low severity grievances is more timely, and to ensure the involvement of top management in the high severity cases. For instance, all subsidiaries in Italy and abroad can formulate the proposal for resolution considering also the recommendations/opinions received from corporate functions responsible for the issue of the grievance; afterwards, the proposal for the resolution is approved by the head of the subsidiary.

Eni's internal regulatory instrument identifies the relevant company's functions responsible for the follow-up of the actions agreed in the resolution of the grievances, to ensure they are correctly implemented. Grievance closure occurs after an agreed resolution has been implemented and implementation has been verified.

The revised internal procedure also introduced a specific monitoring by gender of claimants, in relation to grievances expressed on an individual basis, to support the understanding of needs and concerns of women in local contexts. The first results of this monitoring in 2022 highlighted the importance of on-going actions on gender-mainstreaming in consultations and local development initiatives.

10) See Chapter IV, Human Rights, comment 46.
11) The Task Force on Justice, Justice for All Report, www.justice.sdg16.plus

FOCUS ON

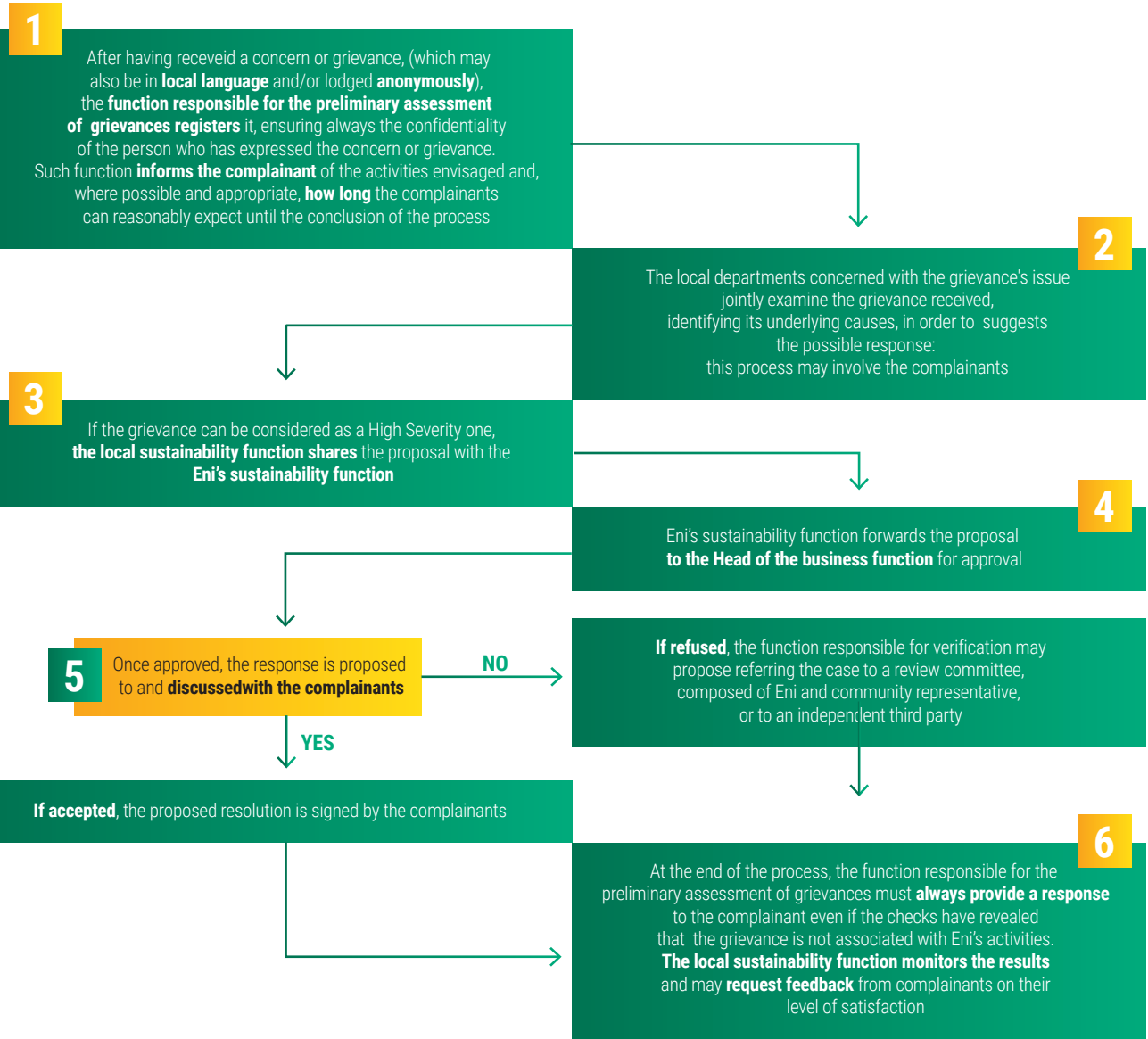
Eni's grievance management in Ghana

LISTENING TO STAKEHOLDERS AND THEIR NEEDS IS OF FUNDAMENTAL IMPORTANCE TO BETTER CONTRIBUTE TO CREATE SHARED VALUE WITH THE HOST POPULATION.

In Ghana, Eni has constant relations with 158 local stakeholders. In June 2022, for example, two farmers from one of the host communities filed a grievance claiming that Eni security personnel had prevented them from burning their farm residue which prevented them from cultivating for the season.

A preliminary investigation performed by Eni Ghana Community Liaison Officers indicated that the farmers were temporarily cultivating two acres of land, which is owned by a resident of the community, and that the farmers were prevented from burning weeds due to the potential risk associated with burning activities nearby operating plants (the farm is about 30 meters away from the Tie-in and 1 meter from Ghana National Gas Pipeline Concession). Afterwards, a resolution meeting was held, where Eni Ghana and the complainants agreed to engage the Ellembelle District Agricultural Officer to perform an assessment of the land's usage. The Officer provided cost estimates for the maize seed and cassava cuttings procured by the farmers, for labour and transportation costs and therefore proposed a compensation sum to be paid to the complainants to defray their costs to ensure closure of the grievance. After such assessment, Eni Ghana Community Liaison Officers also visited the farm in collaboration with an Elder from the community, to validate the estimates provided and evaluate the siting of the farm.

In September, the amount was paid by cheques to complainants. Beside this, the analysis of the grievance led to recommend a specific risk assessment to be conducted by HSE department; such assessment is intended to facilitate the acquisition of the lands (in respect of the relevant IFC Performance Standard) around the operating facilities as a buffer to safeguard the facility itself and to prevent future risks of raising similar grievances and confrontation with the farmers.



In 2022, Eni received 141 grievances (245 in 2021) from 7 subsidiaries/districts/plants, of which 43%, i.e. 61 cases, were resolved. Most of the grievances came from Nigeria, followed by Ghana, Italy, Congo, and mainly concerned: management of relations with the communities (most recurring category), management of environmental aspects, land management, employment development, and economic diversification.

With regards to Eni's expectations towards suppliers, contractors,

and business partners in relation to the establishment of their own Grievance Mechanism:

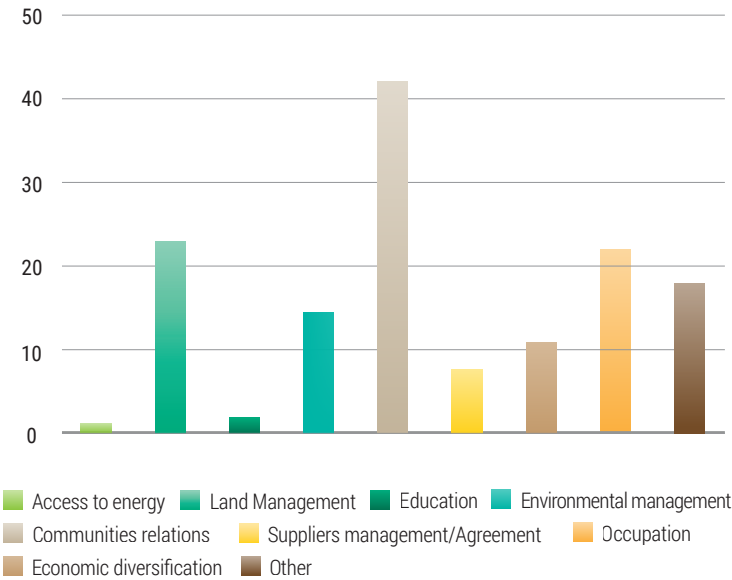
- Eni expects suppliers, contractors, and subcontractors to make available to workers, the communities, and any external individual they interact with in the interest of Eni, their own accessible remedial mechanisms (as stated into the Supplier Code of Conduct);
- Eni's internal procedures foresee the inclusion of a specific human rights clause within the contractual agreements with partner

companies, State companies or entities, aimed at raising the awareness of the counterparties and commit them to respect human rights, in accordance with the UNGPs and the main international human rights standards.

In particular, the clause provides that in case joint operations or activities have caused or contributed to adverse human rights impacts, all the parties shall take whatever action to address such impact in accordance with human rights.

GRIEVANCE MECHANISM PROCESS: subsidiaries are responsible for developing the Grievance Mechanism management process, analysing and agreeing the solution with complainants, whether individuals or communities, by virtue of their improved context knowledge, allowing for appropriate channels of access, and specific modes for of dialogue and management of any conflict. In the design of the mechanism, Eni companies conduct consultations with local communities, especially indigenous peoples, in cases of relocation of the same communities and in cases where, from knowledge of the context or previous activities, it is assumed that a large number of grievances will be received. The subsidiaries may also request feedback from the claimants involved on the level of satisfaction with the process operation. Eni also requires its suppliers, contractors and subcontractors to make their own Grievance Mechanism available to the workers and communities they interact with on behalf of Eni.

GRIEVANCE BY ISSUE (number)



Whistleblowing reporting management system

Eni uses a Whistleblowing reporting management system that enables anyone – whether Eni’s people¹², stakeholders or other third parties – to send reports on issues pertaining to the internal control and risk management system or other violations of the Code of Ethics, including possible violations of human rights.

This also applies to all reports on issues, even when such issues are sent confidentially or anonymously, in compliance with the provision of the 2002 Sarbanes-Oxley Act, Italian Law 179/2017, the Company’s Organizational, Management and Control Model, in accordance with Italian Legislative Decree 231 of 2001 and internal Anti-Corruption regulations. The function of the whistleblowing system is also regulated by the internal regulatory instrument **“Whistleblowing Reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad.”**

Eni guarantees confidentiality and anonymity to whistleblowers and envisages possible measures for any potential retaliation perceived. In this regard, the Code of Ethics includes commitments to non-retaliation, together with other important safeguards such as guarantees on full confidentiality and non-interference with judicial and non-judicial mechanisms.

The whistleblowing reports, regardless of who the whistleblower

is (i.e. employees or third-parties), can refer to:

- internal control issues and risk management system: behaviours by Eni’s People in violation of any laws, regulations, provisions of authorities, internal regulations, Model 231 or Compliance Models for foreign subsidiaries that may cause damage or prejudice to Eni, even if only to its public image;
- Any other violations of the Company’s Code of Ethics: issues relating to business ethics, practice of mobbing, harassment, and discrimination.

The results of checks carried out by the Internal Audit function are submitted to cross-functional internal bodies, the Board of Statutory Auditors, the Supervisory Board, and the senior management of both Eni SpA and each of the non-listed subsidiaries involved.

Between 2018 and 2019, Eni carried out a specific gap analysis of the grievance mechanisms and the whistleblowing system to evaluate their effectiveness against the 8 criteria of the UNGPs’ principle 31. From the analysis emerged some improvement areas included the needs to gathering feedbacks from users and measures to improve the knowledge of the systems and promote the use of them. Based on the suggestions made, the whistleblowing system has been improved and at the same time the internal regulation “Whistleblowing Reports received

(including anonymously) by Eni SpA and its subsidiaries in Italy and abroad” has been updated.

FACTS AND FIGURES ON WHISTLEBLOWING REPORTING

Regarding whistleblowing reports, in 2022 investigations were completed on 77 files, of which 45 included human rights aspects, mainly concerning potential impacts on workers’ rights and occupational health and safety. Among these, 62 assertions were verified, of which 12 were confirmed, at least in part, in terms of the facts reported, and corrective actions were taken to mitigate and/or minimize their impacts, including: (i) actions on the Internal Control and Risk Management System, to implement and strengthen the controls in place; (ii) training actions for employees on areas in the Code of Ethics and the “Zero Tolerance” policy (in particular, a two-day course held in December 2022 on managing investigations into reports of harassment and violence; the training was carried out by a consultancy firm specializing in this area and involved those in charge of such investigations); (iii) disciplinary action against employees, including disciplinary measures, in line with the collective agreements and other applicable national laws. At the end of the year, 16 files were still open, 5 of which referred to human rights issues, mainly concerning potential impacts on workers’ rights.

FOCUS ON

Focus on the protection of whistleblowers

The Code of Ethics includes the following important provisions to ensure, among others, the actual protection of whistleblowers.

- Guarantees on full confidentiality and data processing: the whistleblowing procedure clearly states that reports can be anonymous. In any case, the reports and identity of the whistleblower are managed in such a way as to guarantee and respect full confidentiality. A Privacy Information Notice Regarding Whistleblowing is available on Eni’s website.
- Non-retaliation: at a minimum, the Code clearly specifies that if after reporting a presumed violation, any of Eni’s People feel that they have been subject to retaliation, they may then apply directly to the Guarantor of the Code of Ethics. More importantly, Eni is committed to ensuring that no one may suffer any retaliation whatsoever for having provided information regarding possible violations of the Code or reference procedures.

On this issue, the Rules on Whistleblowing Reports received by Eni, including those received anonymously, clarify that to protect the image and reputation of people who were unjustly reported, Eni will guarantee the application of disciplinary sanctions, also for the whistleblower, in the event of an Illicit Report. Such reports, which could potentially lead to actions, are defined as “any whistleblowing report that is revealed as unfounded based on objective elements and for which the concrete circumstances that were ascertained during the investigation phase lead one to believe that it was presented in bad faith or with extreme negligence”. Eni will take suitable disciplinary measures also against those who adopt retaliatory or discriminatory measures against the whistleblower. Moreover, Eni’s Statement on Respect for Human Rights approved by the Board of Directors in December 2018, explicitly “prohibits and undertakes to prevent retaliation against workers and other stakeholders for raising human rights-related concerns, and neither tolerates nor contributes to threats, intimidation, retaliation or attacks (both physical and legal) against human rights defenders and affected stakeholders in relation to its operations.”

12) Eni personnel and any natural or legal persons, who operate on its behalf.

KEY PERFORMANCE INDICATORS

WHISTLEBLOWING FILES ON HUMAN RIGHTS VIOLATIONS

		2018	2019	2020	2021	2022
Whistleblowing files (assertions) on human rights violations closed during the year and categorized by results of the investigations and typology ^(a)	(number)	31 (34)	20 (26)	25 (28)	30 (40)	45 (62)
Founded assertions		9	7	11	2	12
Potential socio-economic impacts on local communities ^(b)		0	0	0	0	0
Potential impacts on health, safety and/or well-being of local communities ^(c)		0	0	1	0	0
Potential impacts on worker rights ^(d)		6	5	6	2	7
Potential impacts on workplace health and safety ^(e)		3	2	4	0	5
Partially founded assertions^(f)					3	0
Potential socio-economic impacts on local communities					0	0
Potential impacts on health, safety and/or well-being of local communities					1	0
Potential impacts on worker rights					2	0
Potential impacts on workplace health and safety					0	0
Unfounded assertions, with the adoption of corrective/improvement measures		9	8	9	7	0
Potential socio-economic impacts on local communities		0	1	0	1	0
Potential impacts on health, safety and/or well-being of local communities		0	0	0	0	0
Potential impacts on worker rights		8	5	7	3	0
Potential impacts on workplace health and safety		1	2	2	3	0
Unsubstantiated allegations/not verifiable^(g)/not applicable^(h)		16	11	8	28	50
Potential socio-economic impacts on local communities		0	0	0	1	0
Potential impacts on health, safety and/or well-being of local communities		2	1	0	3	3
Potential impacts on worker rights		12	10	8	14	33
Potential impacts on workplace health and safety		2	0	0	10	14
Inherent incidents of discrimination ⁽ⁱ⁾						3

(a) As of October 1st, 2021, a different classification of the results of the Files has been defined, ranging from 4 ("Founded", "Unfounded with Actions", "Unfounded" and "Not Applicable") to 5 categories ("Founded", "Partially Founded", "Unfounded", "Not Ascertainable" and "Not Applicable").

(b) Including issues relating to consultation and/or compensation processes and to the escalation of conflicts.

(c) Including the requirements for the management of polluting products.

(d) Including delays in the recognition of due wages, discrimination, harassment, bullying and mobbing.

(f) Assertions whose verifications have revealed partial elements confirming the validity of the facts reported in them (classification introduced from October 1st, 2021).

(g) Allegations that do not contain any circumstantial, precise and/or sufficiently detailed elements and/or, for which, on the basis of the investigative tools available, it is not possible to confirm or exclude the validity of the facts reported in them.

(h) Allegations in which the facts reported coincide with the subject of pre-litigation, disputes and investigations in progress by public authorities (for example, ordinary and special judicial authorities, administrative bodies and independent authorities with supervisory functions). independent authorities with supervisory and control functions). The assessment is carried out subject to the opinion of the legal affairs function or other competent functions.

(i) The alleged incidents of discrimination did not show any grounds.

GRIEVANCES BY TOPIC^(a)

		2020	2021	2022
Access to energy	(%)	5	1	1
Land Management		8	12	16
Education		3	1	1
Employment		21	8	11
Infrastructure		4	3	
Community management		7	25	30
Suppliers managment/Agreements		8	9	5
Partnerships		0	3	0
Social and economic impacts		3	2	0
Economic diversification		2	1	8
Environmental management		31	18	15
Other		8	17	13

(a) The grievances received by Eni's subsidiaries are classified into over 200 sustainability themes, within the corporate management system (SMS - Stakeholder Management System). The consistency of the various grievance themes may vary from one year to the next, both in terms of type and number.

International relations for human rights



Since 2012, Eni has been an active contributor to the activities of the Institute for Human Rights and Business (IHRB). Eni collaborated with the Institute for Human Rights and Business (IHRB), an independent organization that works as a global centre of excellence and expertise on the issue of relations between business and human rights. The IHRB engages directly with business leaders, representatives of governments and other stakeholders to evaluate the effectiveness of policies, operational practices and the initiatives of multiple relevant stakeholders on this important issue. The Institute also provides analyses of the performance of governments, companies and other stakeholders in the field of human rights.



Besides being a member of the Human Rights Working Group of IPIECA, Eni participates in Working Groups focused on various topics with direct links to human rights issues, including the Working Groups on Social Responsibility, Supply Chains, Just Transition, Climate Change, Health, Water, Oil Spills and Biodiversity & Ecosystem Services.



Thanks to collaborations with the International Labour Organization (ILO), and the International Training Centre of the International Labour Organization (ITC/ILC), Eni has developed a number of initiatives on the subject of international labour standards and equal opportunities (e.g. online seminars). Moreover, it has carried out studies on international regulatory frameworks, including the ratification status of ILO Fundamental Conventions in all the Countries in which Eni actually operates. In 2015, Eni joined the Global Business Network for Social Protection Floors, promoted by the ILO, to share practices that multinationals have adopted in the area of social security. Furthermore, in 2018, a booklet drafted in co-operation with the International Training Centre of the ILO was published aimed at mapping the state of ratification of ILO Fundamental Conventions and other selected ILO Conventions of interest to HR across the Countries where Eni operates.



In 2001, Eni was the first Italian company to join the Global Compact, and its Communication on Progress has qualified as Advanced Level since 2009. In addition, Eni participates in the international working groups of the Global Compact on issues relating to labour, human rights and anti-corruption. Eni is also part of the LEAD initiative within Global Compact which is a global movement of sustainable companies that take shared responsibility to shape a sustainable future. Global Compact supports companies in aligning their strategies and operations with ten universal principles on human rights, labour, environment and anti-corruption; and in taking strategic actions to achieve broader UN goals, such as the UN Sustainable Development Goals. In September 2020 Eni was confirmed again as Global Compact Lead company. Currently, Eni is participating in the Action Platforms "Sustainable Finance" and "Decent work in global supply chains".



Eni was among the founding members of the World Business Council for Sustainable Development. Among other activities, Eni participates in the work of the Social Impact and Climate & Energy clusters and in the activities and events focused on business and human rights.

In 2022, Eni became "Full Corporate Member" to the Voluntary Principles Initiative, the multi-stakeholder initiative composed of Governments, key international NGOs and companies, which promotes the implementation of a set of principles (Voluntary Principles on Security and Human Rights) aimed at supporting and guiding companies in addressing human rights risks in security activities. Eni continues its active participation in the initiative's works.



"The DIHR is Denmark's National Human Rights Institution. As part of its legal mandate, DIHR can engage directly with private actors. The purpose of this engagement is to address the positive and negative Human Rights impacts of business operations around the world. DIHR strives to publicly disseminate knowledge based on experiences gained in corporate engagement projects in order to advance Human Rights in the wider corporate sector. Being an impartial, independent National Human Rights Institution DIHR does not offer public endorsements of specific corporate actors". Eni and the Danish Institute for Human Rights formed a partnership during 2008-2019. The partnership encompassed a wide range of activities, from the support on how to structure Eni's human rights due diligence process to projects focused on specific operating sites, including human rights compliance and impact assessments.



Eni has been working with Ergon Associates since 2020. Ergon is a leading independent consultancy focused on business and human rights issues globally. It provides strategic and project-based advisory services on a range of human rights challenges along with research services, labour and human rights impact assessments and training and capacity-building. Ergon is supporting Eni in implementing a series of human rights impact assessments (HRIAs) associated with exploration activities in three countries.



Community Insights Group (CIG) is a social impact management consultancy which helps clients in their efforts to respect people's rights and make a difference in their communities. CIG has many years of experience in helping organisations identify the social and human rights issues relevant to their organisation and associated operations. CIG began working with Eni in 2020 and it has supported in the development of the Human Rights Risk Analysis methodology to identify human rights risks for industrial projects in the early stages of development. This methodology is being pilot tested in 2021, with plans for it to become a company guideline for assessing future projects into support its human rights due diligence and alignment with the UN Guiding Principles on Business and Human Rights.



Other relevant international relations

At the heart of Eni's actions are the lives of human beings. Today's business model – which follows the path set by the company's operating way since its origins – stands on a cooperation model that looks at the value of the people in Eni and – more generally – of those in the host Countries. This is how long-term relationships were born with cooperation, as well as faith-based, national and international organizations, to meet the different challenges encountered: from access to energy to education, from hunger to food security, from economic diversification to the protection of the environment and ecosystems, and the respect of human rights. Partnerships meant to improve the dignity of the person – such as those signed with FAO, UNDP and UNIDO mentioned in the report – but also meant to reach multiple goals ranging from undertaking joint actions to improving its understanding of cutting-edge topics, from contributing to the debate on Business and Human Rights to exchanging lessons learned and best practices. For a complete overview of all Eni's partnerships for sustainable development refer to [► Eni for 2022 - A Just Transition](#).

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