Sustainability Statement

LEGEND

- Link to the Management Report and to the consolidated financial statements
- Internal links to the Sustainability Statement
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The 2025 Sustainability Statement is an annual document prepared and published in accordance with Legislative Decree No. 125/2024 and the European Sustainability Reporting Standards (ESRS) and includes forward-looking statements relating to the matters addressed therein. Such forward-looking statements are based on Eni management's current assessments, expectations and assumptions, which are considered reasonable in light of the information available at the time they are formulated. Nevertheless, by their nature, forward-looking statements involve inherent uncertainty, as they depend on future events and developments that are, wholly or partly, beyond Eni's control and reasonable foreseeability. As a result, actual outcomes may differ materially from those expressed or implied in the forward-looking statements due to a variety of factors, including, without limitation, future trends in the demand, supply and prices of crude oil, natural gas and petroleum products; actual operating performance; general macroeconomic conditions; geopolitical developments; changes in the economic and regulatory environment in the Countries in which Eni operates; the successful development and application of new technologies; advances in scientific research; changes in stakeholder expectations; and other changes in business conditions. In particular, the disclosure of GHG emissions and the related targets, commitments and ambitions shall not be interpreted as the assumption of any legal responsibility for the actual or potential impacts associated with such emissions. The 'Glossary' section sets out the key concepts used throughout the document, drawing on internationally recognised scientific consensus, in order to ensure clarity in the description of the key concepts referred to therein. The Sustainability Statement may include terms that are used for reference purposes only and do not carry any technical or legal meaning. Throughout the document, the term 'Eni' refers to Eni SpA and the companies included within the consolidation boundary. The original version of the Sustainability Statement is drafted in Italian. In the event of any discrepancy between the Italian version and the English translation, the Italian version shall prevail.

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Executive summary

In a global context marked by increasingly complex energy, environmental and social challenges, Eni recognises energy as a key enabler of development and inclusion. In line with its Mission and Code of Ethics, the Company integrates a responsible approach into its industrial activities, with the aim of creating long-term value for stakeholders and the communities in which it operates. In 2025, Eni reaffirmed its commitment to achieving Carbon Neutrality by 2050; key action areas include the reduction of GHG emissions (Scope 1, 2 and 3), the development and deployment of mitigation technologies, the expansion of its portfolio of lower carbon products and services, and the offsetting of residual emissions. Eni also assesses climate-related risks and opportunities through medium and long-term scenario analyses and remains committed to transparent climate-related disclosure and ongoing dialogue with stakeholders. Eni has defined its strategy to provide for a progressive diversification of its energy portfolio, leveraging a range of industrial and technological solutions aimed at the gradual reduction of GHG emissions and the development of lower-emission-intensity solutions including renewable power generation, biofuels and renewable-based chemicals, alongside the contribution of natural gas. Environmental topics, together with Health and Safety, are managed through an integrated HSE framework which, supported by certified management systems, clearly defines roles, responsibilities and operating processes for environmental management across all business sectors. Eni promotes the responsible management of natural resources by adopting innovative solutions to limit the impacts of its activities, increasing material recovery in line with circular economy principles, reducing the use of virgin and non-renewable resources, and fostering a shared sustainability culture through targeted awareness-raising initiatives. On social matters, Eni continues to place strong emphasis on respect for human rights across the value chain and in relation to workers, communities and customers. The Company's approach has been recognised as particularly robust and structured by the World Benchmarking Alliance, which ranked Eni first in the Corporate Human Rights Benchmark[1]. For its people, Eni continued to support skills development through upskilling and reskilling initiatives aligned with the Company's industrial transition and transformation. Efforts on diversity and inclusion led to Eni SpA obtaining gender-equality certification under UNI/PdR 125:2022. In the Countries where it operates, Eni carries out initiatives aimed at supporting the sustainable development of local communities, with projects dedicated to access to energy and water, local economic growth, education and environmental protection. In 2025, these initiatives reached approximately 3 million people. Through Plenitude, Eni also provides energy, energy-efficiency solutions and electric-mobility services to 10 million customers, integrating renewable power generation, sale of energy and an extensive charging-point network. In 2025, the Company further strengthened the engagement of its supply chain in a continuous improvement path through initiatives such as Open-es[2], financial support via Sustainable Supply Chain Finance, and the Supply Chain Award to share best practices and recognise the most innovative companies in ESG performance. Furthermore, sustainability criteria have been increasingly embedded across all procurement phases.

From a governance perspective, 2025 saw continued compliance checks on risk-exposed activities and further training and awareness initiatives on anti-corruption. To further promote the evolution and progressive strengthening of risk and control systems across the value chain, Eni launched the 'G•row - Evolving through Risk & Control Governance' initiative. Eni's ESG commitments and actions are structurally embedded within its ▸ Business Model, supporting the evolution and growth of its activities while creating value for stakeholders. For an overview of Eni's business strategy — within which the sustainability strategy is integrated — refer to the ▸ Strategy section.

(1) The CHRB assesses approximately 100 companies operating across five high-risk sectors and examines their performance across five measurement areas: corporate policy commitments, board-level accountability, integration of respect for human rights into corporate culture and management systems, human rights due diligence, and grievance and remedy mechanisms.
(2) Initiative launched in 2021 with Boston Consulting Group and Google Cloud, a platform designed to support companies in measuring and improving ESG performance, with the aim of fostering value creation and generating positive impacts across the broader business ecosystem.

REFERENCE CONTEXT AND SUSTAINABILITY AT ENI

The global energy system is facing increasingly complex challenges, both in the short and long-term, also in light of the current geopolitical landscape. Alongside the environmental and climate sustainability of the energy mix, the need to ensure security of supply and affordable access to energy is becoming ever more urgent — the dimensions of what is commonly referred to as the energy trilemma. The energy transition — built on the growing integration of renewable sources, low-emission technologies and more efficient and innovative solutions — is shaped by geographical specificities, supporting policies, technological evolution and trends in energy demand. The energy system is also closely interconnected with environmental and social issues such as biodiversity, water-resource management and community well-being. Access to energy remains a critical challenge in many regions, particularly in Sub-Saharan Africa. At the same time, climate change and pressures on ecosystems are affecting the availability of natural resources, with around half of the world's population exposed to periods of severe water stress each year. In this complex context — which requires concrete and differentiated solutions capable of responding to the needs of each territory — Eni is actively committed to a Just Transition, considered one of the energy sector's key strategic challenges. The transition is deeply linked to technological innovation and requires industrial capability and collaboration across the value chain, with the aim of generating benefits for people and communities involved in transformation processes. For this reason, Eni operates responsibly, engaging stakeholders and working to prevent and mitigate potential social and environmental impacts associated with both traditional activities and new energy projects. The industrial and financial transformation initiated in 2014 enables the Company to respond more effectively to global challenges and to develop a strategy aimed at progressively implementing more environmentally, socially and economically sustainable solutions. Within this framework lies Eni's pathway towards Carbon Neutrality by 2050, supported by intermediate milestones and based on scientific research, innovation and diversification of energy sources. At the same time, Eni promotes a strong health and safety culture focused on risk prevention and the protection of people — employees and contractors — and company assets. Human capital is further enhanced through continuous skills development, essential to meet the evolving demands of the sector.

The Company also commits to transparency, combating corruption and working collaboratively with partners, suppliers and customers, supporting them in their sustainable development journey. In the Countries where it operates, Eni contributes to local growth through development projects carried out in collaboration with national and international development-cooperation actors, as well as through activation of local supply chains, provision of energy to local markets, training initiatives and capacity-building activities. These commitments form the foundation of Eni's ▸ Business Model, within which sustainability is embedded through five levers: Carbon neutrality by 2050, Environmental protection, Value of our people, Alliances for development and Sustainability in the value chain.

Key policies and targets

To promote a just and sustainable transition, Eni has for several years defined, within its strategic plan, measurable targets with clear timelines as well as specific commitments. These represent a concrete contribution to the creation of shared value for local communities, environmental protection and the promotion of responsible and transparent governance. For the complete list of sustainability targets and metrics, the related methodologies and performance commentary, please refer to the various thematic chapters of this Sustainability Statement.

BUSINESS MODEL LEVER	ESRS REFERENCE	MAIN TARGETS AND COMMITMENTS[a]	2025 KEY METRICS
CARBON NEUTRALITY BY 2050	Climate Change E1	• Net Zero Scope 1+2 Upstream emissions by 2030 (Mt CO_2eq.) • Net Zero Scope 1+2 Eni emissions by 2035 (Mt CO_2eq.) • Net Zero Intensity Scope 1+2+3 emissions by 2050 (gCO_2eq./MJ) • Zero routine flaring Upstream emissions by 2026, with performance levels maintained through 2030 • Upstream fugitive methane emissions −80% by 2025 • Upstream methane emissions intensity below 0.2% by 2025, with performance levels maintained through 2030	• Net Scope 1+2 Upstream emissions: 4.7 Mt CO_2eq. (-68% vs. 2018) • Net Scope 1+2 Eni emissions: 21.4 Mt CO_2eq. (-40% vs. 2018) • Net Intensity Scope 1+2+3 emissions: 59 gCO_2eq./MJ (-6% vs. 2018) • Zero routine flaring Upstream emissions: target achieved for operated assets by 2025 • Upstream fugitive methane emissions: -97% vs. 2014 (target achieved) • Upstream methane emissions intensity: 0.09% (target achieved)
ENVIRONMENTAL PROTECTION	Pollution E2	• Safeguarding water and soil resources and air quality, and minimising risks and impacts from emissions affecting the environmental matrices	• Air emissions decreased vs 2024: SO_X (-7%), NO_X (-16%), NMVOC (-26%) and PM (-33%) • Hydrocarbons in wastewater: 53.4 t, in significant reduction (-50%) vs 2024 • Operational oil spills (>1 barrel): -68% vs. 2024
	Water and marine resources E3	• Water positivity by 2035 for at least 30% of operated sites with high-quality freshwater withdrawals greater than 0.5 Mm^3/year in water-stressed areas as of 2023, with the ambition to reach water positivity by 2050 at operated sites	• Freshwater withdrawals: over -10% vs. 2024
VALUE OF OUR PEOPLE	Own Workforce S1	• +4 p.p. in the share of women in the workforce and +3.8 p.p. increase in women in leadership roles (Senior managers and Middle managers) by 2030 vs. 2020 • +6.5 p.p. employees under 30 by 2030 vs. 2020 • +10% training hours by 2029 vs. 2025 • +2 p.p. increase in non-Italians employees in leadership roles by 2030	• 31,523 employees (head count) • 9,028 women employees; +4 p.p. vs. 2020 • 2,965 employees under 30; +2.8 p.p. vs. 2020 • 30.8% women in leadership roles (Senior managers and Middle managers); +4.2 p.p. vs. 2020 • 33.5 average training hours per employee; +4.4% vs. 2024 • Rate of turnover: 7.5% • 10% Gender pay gap (+3 p.p. vs. 2024) • 16.7% non-Italians employees in leadership roles (−1.9 p.p. vs. 2020)
	Health & Safety S1	• Total Recordable Injury Rate (TRIR) ≤0.50 by 2026-2030 • 85% employees with access to psychological support services in Italy and abroad by 2028	• Total Recordable Injury Rate (TRIR): 0.55, improved compared to 2024 (0.70) • 80% employees with access to psychological support services
PARTNERSHIPS FOR DEVELOPMENT	Affected communities S3	• More than 20 million people reached by 2030 through initiatives in support of local communities	• ~3 million people reached • €81 million invested in local development initiatives
SUSTAINABILITY IN THE VALUE CHAIN	Consumers and end-users (Plenitude) S4	• 30,000 installed proprietary EV charging points by 2030	• ~23,000 installed proprietary EV charging points
	Business Conduct - Sustainable Supply Chain Management G1	• Maintenance of ESG evaluations in procurement processes for more than 90% of procurement volumes in Italy • Maintenance of 100% of strategic suppliers worldwide assessed on their sustainable development pathway • New target: 90% of the value of active contracts awarded to suppliers involved in new safety-related initiatives, for a continuous improvement	• 97% of procurement awarded based on ESG criteria in Italy • 100% of strategic suppliers worldwide assessed on their sustainable development pathway

(a) In the thematic chapters, it is specified for each item in the table whether it represents a target which complies with all ESRS requirements, or a commitment. For further details on the scope of the targets, please refer to the Reporting principles and criteria section.

To implement its mission and achieve the targets and commitments undertaken, Eni has developed a structured Internal Regulatory System[3] governing all corporate activities and clearly defining roles and responsibilities. A central pillar of this framework is the Code of Ethics[4], updated in 2020. This document not only sets out the Company's core values — including integrity, respect for human rights, transparency and innovation — establishes concrete standards of conduct. Its application extends across all levels of the organisation, from members of corporate bodies to Eni employees and those of its subsidiaries and also includes external partners such as suppliers and consultants. On this basis, the broader regulatory system is articulated through the following key documents: (i) **ECG Policies**[5]: public documents approved in their fundamental principles, by the Board of Director (hereinafter referred to as the BoD), which define the rules applicable to Eni SpA and its subsidiaries; (ii) **Management System Guidelines** (MSGs): internal documents that guide the management of processes at Eni SpA and its subsidiaries. These are developed with the involvement of internal stakeholders, approved by process owners and underpin all corporate processes. In addition, to guide its actions and support the achievement of its objectives, Eni has also defined **Public Positions**, namely official Company statements on specific topics (e.g. biodiversity, water). These are proposed by process owners and approved by top management. An overview of the main policies and public positions discussed in the relevant thematic chapters is provided below.

POLICIES AND/OR POSITIONS	THEMATIC CHAPTERS
ECG POLICIES AND OTHER DOCUMENTS OF THE REGULATORY SYSTEM	
ECG Policy on Respect for Human Rights in Eni	• Human Rights for Eni • Eni workforce • Health & Safety • Workers in Eni's Value Chain • Local Communities • Customers and Consumers • Sustainable supply chain management
ECG Policy on Anti-Corruption	• Business conduct
ECG Policy on Privacy and Data Protection	• Customers and Consumers
ECG Policy on Consumer Protection & Green Claims	• Customers and Consumers
ECG Policy on Diversity & Inclusion	• Eni workforce
ECG Policy on Zero Tolerance against violence and harassment in the workplace	• Eni workforce
Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries	• Business conduct
PUBLIC POSITIONS	
Eni's position on water	• Water resources • Biodiversity
Eni biodiversity and ecosystem services policy	• Biodiversity
Eni's No-Go Commitment	• Biodiversity
Eni's position on biomass	• Biodiversity • Resource use and circular economy
Eni's position on Conflict Minerals	• Workers in Eni's Value Chain
Tax Guidelines (tax strategy and tax control)	• Tax strategy and payments transparency
Supplier Code of Conduct	• Climate Change • Human Rights for Eni • Health & Safety • Workers in Eni's Value Chain • Sustainable Supply Chain Management
Agri-Feedstock Code of Conduct	• Workers in Eni's Value Chain

(3) For further details on the regulatory system, reference is made to the Corporate Governance Report 2025.
(4) The Code of Ethics expresses the corporate values that characterise the commitment of Eni people and all third parties working with the Company: integrity, respect for and protection of human rights and the environment, transparency, promotion of development, operational excellence, innovation, teamwork and collaboration. These values support the Company in defining an appropriate governance and control framework, in adopting an effective internal control and risk management system, and in communicating with shareholders and other stakeholders.
(5) Ethics, Compliance & Governance (ECG) Policies: define Eni's values and principles (ethics); provide a systematic reference framework for the implementation of specific regulatory requirements, regulations or international frameworks (compliance); and set out the reference rules for corporate governance (governance).

ENI REPORTING SYSTEM *[ESRS 2 BP-1; BP-2]*

Eni's 2025 Consolidated Sustainability Statement is prepared in accordance with Legislative Decree No. 125/2024 and the European Sustainability Reporting Standards (ESRS) and includes the disclosure requirements set out in Article 8 of Regulation (EU) 852/2020 (EU Taxonomy). The Sustainability Statement, prepared on a consolidated basis, is approved by the BoD and subject to a limited assurance performed by the same statutory auditor responsible for the financial statements. The content of the Sustainability Statement is defined on the basis of the double materiality assessment (hereinafter also referred to as the 'materiality assessment'), with the aim of providing a comprehensive overview of the sustainability-related impacts, risks and opportunities, as well as the related actions, results, trends, positioning and outlook of the Group. To avoid content duplication, the Sustainability Statement refers to other sections of the Management Report for topics already addressed or for additional details. In particular, the Management Report describes Eni's business model and governance framework, the Integrated Risk Management System, and the main risk and uncertainties factors, including a detailed presentation of the main risks and impacts and the related mitigation actions. The document is structured in accordance with the ESRS topical standards and organised into three topical sections covering environmental, social and governance matters. To facilitate consultation, references to the relevant ESRS disclosure requirements are explicitly indicated throughout the Sustainability Statement; similarly, 'Entity-specific' topics and indicators are clearly identified as such. The table below provides references to ESRS disclosure requirements reported in other sections of the Management Report, through cross-references. These references are also collected in the Content Index, which includes the list of all datapoints, the related cross-references, the application of transitional measures (phase-in provisions), information derived from other EU legislation, and entity-specific indicators.

RECONCILIATION TABLE FOR CROSS-REFERENCE SECTIONS

ESRS REQUIREMENTS	REFERENCES	SECTION
Principles and methodological criteria	*ESRS 2 BP-1; ESRS 2 BP-2*	Sustainability Statement
Corporate Management, Governance and Remuneration model	*ESRS 2 GOV-1; ESRS 2 GOV-2; ESRS 2 GOV-3*	▶ Management Report/Governance Sustainability Statement
Due Diligence Statement	*ESRS 2 GOV-4*	Sustainability Statement
Internal control system for Sustainability Statement	*ESRS 2 GOV-5*	▶ Management Report/Internal control system on mandatory sustainability reporting
Business Model, strategy and Value chain	*ESRS 2 SBM-1*	▶ Management Report/Activities, Business Model and Strategy
Stakeholder engagement activities	*ESRS 2 SBM-2*	Sustainability Statement
Materiality assessment and Material IROs	*ESRS 2 GOV-2; SBM-3; IRO-1*	Sustainability Statement
Risk Management Model	*ESRS 2 SBM-3*	▶ Management Report/Integrated Risk Management
Content Index	*ESRS 2 IRO-2*	Sustainability Statement
Topical Standards and EU Taxonomy	*ESRS 2 IRO-2; TAXO*	Sustainability Statement

Each thematic chapter of the Sustainability Statement is structured in line with the ESRS framework and is organised into the following sections: **Policies; Targets and commitments; Material Impacts, Risks and Opportunities (IROs); Actions related to material IROs; Metrics**. Within the thematic chapters the term 'target' is used exclusively for objectives that fully comply with ESRS disclosure requirements; in all other cases objectives are referred to as 'commitments'. The calculation methodologies for individual indicators are disclosed at the bottom of the relevant tables in the Metrics[6] section, while a comprehensive description of policy-related disclosure requirements is provided in the Code of Ethics and Policies section, at the end of the document. With regard to the consolidation process, the data and information included in the Sustainability Statement are aligned with the general principle set out in the ESRS, according to which the reporting boundary coincides with the financial consolidation boundary. Beyond the mandatory boundary provided for by the ESRS, the document also presents the operated boundary for environmental and safety indicators with the aim of favouring sectoral comparability, as well as some specific boundaries[7]. Further information on the preparation process is available in the Reporting principles and criteria section, at the end of the document. Lastly, in continuity with previous years, Eni will also publish the voluntary sustainability report Eni for, in conjunction with the Shareholders' Meeting. This report will complement the Sustainability Statement by providing in-depth insights into selected projects and case studies. In addition, as in previous years, selected Group companies will prepare dedicated reports aimed at addressing stakeholder expectations and at presenting, in greater detail, their contribution to the implementation of Eni's overall strategy.

(6) In general, trends relating to the performance indicators reported in the 'Metrics' sections are calculated using decimal places that are not shown in the document.
(7) For details, refer to the reconciliation table on the boundaries used within the Sustainability Statement present in the Reporting principles and criteria section and in the thematic chapters.

STATEMENT ON DUE DILIGENCE [ESRS 2 GOV-4]

Eni has long established corporate management processes and systems covering social, environmental, climate-related and business conduct matters, inspired by leading industry standards. These processes and systems are integrated into the Company's governance and strategic framework to ensure compliance with applicable national and international regulations and to promote responsible business practices across Eni's operations. With specific reference to human rights, Eni's due diligence process is aligned with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. With regard to climate-related due diligence, this has been explicitly recognised in the OECD Guidelines (OECD Guidelines for Multinational Enterprises on Responsible Business Conduct - June 2023); to date, its implementation is influenced by the absence of prescriptive regulatory requirements and consolidated reference best practices[8] and its application therefore remains subject to interpretation. In this context, based on the analyses carried out, Eni considers its approach to be substantially aligned with the principles set out by the OECD, as described in the Climate Change chapter, while continuing to monitor developments in the relevant regulatory framework and emerging best practices. To facilitate consultation of the Sustainability Statement, a mapping of the information disclosed with respect to the due diligence process is presented below, noting that certain activities may not be attributable exclusively to a single phase of the due diligence process as outlined.

DUE DILIGENCE PHASES	SECTIONS OF THE SUSTAINABILITY STATEMENT
1. EMBEDDING DUE DILIGENCE IN GOVERNANCE, STRATEGY AND BUSINESS MODEL	• GOVERNANCE (ANNUAL REPORT) • CODE OF ETHICS AND POLICIES • PROCESS AND RESULTS OF THE DOUBLE MATERIALITY ASSESMENT • ENVIRONMENT AND ENI'S MANAGEMENT SYSTEM • HUMAN RIGHTS FOR ENI
2. ENGAGING WITH AFFECTED STAKEHOLDERS IN ALL KEY STEPS OF THE DUE DILIGENCE	• PROCESS AND RESULTS OF THE DOUBLE MATERIALITY ASSESSMENT • STAKEHOLDER ENGAGEMENT • CODE OF ETHICS AND POLICIES
3. IDENTIFYING AND ASSESSING ADVERSE IMPACTS	• PROCESS AND RESULTS OF THE DOUBLE MATERIALITY ASSESSMENT • MATERIALITY SECTIONS WITHIN THE THEMATIC CHAPTERS
4. TAKING ACTIONS TO ADDRESS THOSE ADVERSE IMPACTS	• ENVIRONMENT AND ENI'S MANAGEMENT SYSTEM • HUMAN RIGHTS FOR ENI • ACTIONS TAKEN ON MATERIAL IROs WITHIN THE THEMATIC CHAPTERS
5. TRACKING THE EFFECTIVENESS OF THESE EFFORTS AND COMMUNICATING	• ENVIRONMENT AND ENI'S MANAGEMENT SYSTEM • HUMAN RIGHTS FOR ENI • TARGETS AND COMMITMENTS WITHIN THE THEMATIC CHAPTERS • METRICS WITHIN THE THEMATIC CHAPTERS

(8) The main OECD reference sources on responsible business conduct include the 'OECD Due Diligence Guidance for Responsible Business Conduct' (2018), the 'OECD Guidelines for Multinational Enterprises on Responsible Business Conduct' (2023), 'Managing Climate Risks and Impacts Through Due Diligence for RBC - a tool for Institutional Investors' (2023), and 'Responsible Business Conduct for Climate Action' (2024). This body of guidance constitutes soft law, setting out general principles, as well as sector-specific indications, with technical and scientific aspects that are still subject to ongoing study.

STAKEHOLDER ENGAGEMENT [ESRS 2 SBM-2]

Eni considers stakeholder engagement and dialogue to be a key enabler for achieving its sustainability objectives, as set out in its Strategic and long-term Plan, as well as for preventing and mitigating potential negative impacts of the energy transition, including impacts on the workforce. In line with the Code of Ethics, Eni fosters relationships with stakeholders based on fairness, legality, transparency, traceability, respect for human rights, inclusion, gender equality, and the protection of the environment and local communities. Operating in 62 Countries characterised by diverse socioeconomic contexts, understanding the expectations of stakeholders affected by the Group's activities, particularly vulnerable groups, and maintaining continuous, transparent dialogue are essential to building strong and trust-based relationships. This dialogue is supported by the disclosure of corporate objectives and results and by ongoing stakeholder participation. This approach is consistent with the recommendations of the Corporate Governance Code adopted by Eni, under which the BoD promotes dialogue with shareholders and other relevant stakeholders through appropriate channels, based on the principles defined by the Board itself, the Code of Ethics and the Policy on investor engagement. Eni's commitment to Carbon Neutrality and to a just energy transition requires structured and inclusive engagement with key stakeholder groups, including: (i) the Workforce, also through appropriate social dialogue and listening initiatives as well as reskilling and upskilling programmes including to support potential redeployment processes; (ii) Suppliers, to identify and manage the impacts of the energy transition, with particular attention to supporting small and medium-sized enterprises in their transformation pathways and in maintaining competitiveness; (iii) Local Communities, to contribute to economic and social development and to maximise the positive local impacts in the areas where Eni operates; (iv) Consumers, to promote responsible and efficient energy consumption and to offer innovative energy solutions. In relation to these groups of right-holders, Eni has developed a human rights management model that is integrated into its core corporate processes. To support engagement with local stakeholders, Eni as adopted a 'Stakeholder Management System'[9] (SMS), operating at both central and subsidiary level. The system maps over 7,400 stakeholders and supports the definition of engagement strategies, as well as the management of requests and issues raised by stakeholders. The table below provides, for each stakeholder category, information on objectives, activities carried out during the year, and the outcomes achieved through this dialogue. Stakeholder feedback is taken into account in defining the Company's strategy and ▸ Other ESG commitments and targets, as well as of the ▸ Business Model. Eni adopts differentiated engagement tools and levels of stakeholder engagement — including workshops, institutional meetings, consultations, training programmes, information events, collaborations with other entities, dedicated channels, and partnerships for sustainable development and innovation — managed by dedicated corporate functions with clearly defined responsibilities for each stakeholder category. This approach varies according to stakeholder type and ensures structured, coherent dialogue in line with the principles of the Code of Ethics. In order to share Eni's approach to Sustainability and its Energy Transition pathway with the various reference stakeholders, in 2025 numerous initiatives were implemented, both at local level (including Ravenna, Côte d'Ivoire, Mexico and Mozambique) and at central level (Gazometro in Rome and Brussels), also leveraging voluntary sustainability reports, published at local level. To further facilitate interaction, Eni has established a single Whistleblowing Reporting Platform, shared with its subsidiaries and accessible both online and via the intranet. The platform allows all internal and external stakeholders to report, including anonymously, any suspected violations of the Code of Ethics. Further details are provided in the Business Conduct section.

(9) Management tool used to track relationships with stakeholders and to monitor the progress status of projects and the results achieved.

MAIN STAKEHOLDER CATEGORIES INVOLVED AND RELATED ENGAGEMENT ACTIVITIES *[ESRS S1 SBM-2; ESRS S2 SBM-2; ESRS S3 SBM-2; ESRS S4 SBM-2]*

CATEGORY	ENGAGEMENT OBJECTIVE	TOPICS AND ASPECTS OF ENGAGEMENT[a]
PEOPLE AND NATIONAL AND INTERNATIONAL UNIONS	• Strengthen a relationship of trust between the Company, workers and trade unions • Support workers' social protection and respect for Human Rights (HR) • Share business changes and related skills development process • Promote work-life balance	• Human capital • Health; Occupational and process safety • Circular economy and waste management
FINANCIAL COMMUNITY	• Ensure an adequate understanding of: I. strategic choices, value drivers and operating context II. economic-financial and ESG performance	• Economic and financial performance • Climate change • Health; Occupational and process safety • Biodiversity and ecosystems • Workers in the value chain
LOCAL COMMUNITIES, COMMUNITY-BASED ORGANIZATIONS AND ORGANIZATIONS FOR COOPERATION DEVELOPMENT	• Consider local expectations and needs and implement development projects • Identify potential adverse impacts and define prevention and mitigation measures, ensuring respect for human rights • Promote and support dialogue and active cooperation, including engagement with authorities • Establish strong and long-term relationships and partnerships with all local stakeholders	• Local development and access to energy • Climate change • Equal treatment • Community Health
CONTRACTORS, SUPPLIERS AND BUSINESS PARTNERS	• Support suppliers in managing impacts on people and the environment, ensuring respect for human rights • Promote occupational health and safety across the value chain, ensuring safe and decent working conditions • Support suppliers along the energy transition pathway • Optimize compliance with anti-corruption and due diligence requirements for potential high-risk third parties • Foster value chain competitiveness through the adoption of sustainable practices that strengthen suppliers' resilience in global markets	• Health; Occupational and process safety • Climate Change (energy transition) • Human Rights • Responsible management of supply chains • Anti-Corruption • Competitiveness
CUSTOMERS AND CONSUMERS	• Support and promote actions in favour of a just energy transition • Create and disseminate a culture of responsible energy usage, fostering conscious and efficient consumption	• Climate change • Customers and consumers
NATIONAL, EUROPEAN AND INTERNATIONAL INSTITUTIONS	• Contribute to public debate on key topics, including the energy transition, sustainability and energy security, representing the Company's position • Foster institutional dialogue and the establishment of partnerships and memberships that support the development of Eni's activities and projects and/or the Company's positioning • Support transparent dialogue • Establish partnerships for projects aimed at contributing to access to energy and to the socio-economic and health development of Countries where Eni operates	• Climate Change (energy transition and the decarbonisation of industry, residential and transport sectors, energy security, sustainable mobility) • Sector regulation and legislation with impacts on corporate activities and strategic industrial projects • Innovation, digitalisation and cybersecurity
UNIVERSITIES, INSTITUTES, RESEARCH CENTERS AND INNOVATION HUB	• Promote the development of skills and technological know-how to ensure a sustainable transition • Activate an innovative ecosystem for the transition and for new energy value chains • Assess and monitor risks related to business activities affecting workers' health	• Human Rights • Climate Change • Local development and access to energy (local content) • Health • Innovation
ADVOCACY ORGANIZATION, TRADE/CATEGORY/ CONFINDUSTRIA ASSOCIATIONS	• Support the business along the transformation and energy transition pathway • Share knowledge and experience throughout the energy transition journey • Promote discussion on solutions for energy production, research and development	• Climate Change (energy transition, sustainable mobility) • Sustainable supply chain management (sustainability of the value chain) • Local development and access to energy

(a) Priority topics and aspects identified for the different stakeholder categories inform the materiality assessment process.

2025 ACTIVITIES	RESULTS
• Awareness-raising on diversity and Zero Tolerance policy • Dissemination of the Safety Golden Rules and Principles • Team building initiatives and promotion of young talents • 2025 Engagement Survey involving **~31,000** people (**~21,700** in Italy) and launch of targeted actions • Awareness-raising on gender-based violence and on support measures for women who are victims • Meetings of Committees/trade unions/company at national and international level, in particular on operational performance, employment and contractual matters, and HSE topics • Completion of the Job Transition Book, mapping more than **1,000** skills and competencies related to the energy and digital transition	• Achievement of strategic objectives • Upskilling and reskilling initiatives • Trade union information and consultation embedded in strategic and operational processes • Updates to internal policies, where applicable • Participation in global initiatives to promote well-being of employees
• Quarterly presentations and Capital Markets Day • Participation in roadshows and specialized conferences • Individual meetings with investors • Engagement with investors and proxy advisors on shareholders' meeting topics • Engagement with ESG rating agencies for the issuance of ratings • **~800** funds contacted	• Communications and presentations prepared in line with the expectations of the financial community • Feedback from the financial community considered to improve ESG ratings
• Periodic updates on project progress • Management of requests and grievances • Monitoring activities • Baseline studies, feasibility studies and project assessments • Presentation of objectives and results • Collaboration with United Nations agencies (UNIDO, UNESCO, ILO, IOM), civil society organisations (IRC, E4Impact, AVSI, Istituto Oikos, Doctors with Africa CUAMM and AISPO) and national development agencies (AICS) • **17** agreements signed for socio-economic development initiatives and **7** for community health initiatives	• Dissemination of transparent information on Eni's activities • Promotion and implementation of local development programmes aligned with local needs and with the strategic frameworks of the United Nations, sharing know-how and fostering synergies with key development cooperation actors • Assessment and measurement of local development using dedicated tools and methodologies
• Increase of the Open-es community: **>40,000** participating companies • Availability of the Human Rights Card and dedicated human rights training made accessible across the entire value chain • Launch of the 'Committed to Safety' initiative and dedicated safety training delivered to suppliers • 'Sustainable Supply Chain Finance' programme • Eni Supply Chain Award • 'Open-es ESG skills' training programme addressed to the entire value chain • 'Energia di filiera (Value chain energy)' programme	• Identification, prevention, and mitigation of risks at every stage of the procurement process • Building a safe, responsible, innovative, and international supply chain for a fair and sustainable energy transition • Promoting training and awareness-raising on ESG with a focus on safety and human rights
• Maintenance of customer satisfaction and service quality • **17** periodic meetings with Consumer Associations on gas and electricity (**~500** representatives in Italy) • Workshops and projects with Consumer Associations on sustainability and energy transition topics	• Offering quality products and services aligned with customers' specific needs • Support for financially vulnerable customers, particularly young people
• Representation of Eni's positioning on key topics vis-à-vis policymakers in institutional/associative courts of law and public events • Presentation of projects and hosting of associations, institutional and political delegations at industrial plants, operational sites and research centres • Collaboration agreements • Participation in public debates and consultations, representing Eni's institutional positioning	• Representation of Eni's institutional positioning and of potential impacts of policies and regulation on activities and projects • Contribution to improving policy outcomes and effectiveness • Participation in institutional dialogue
• Collaborations and agreements with Italian and international universities (**>50**) • Participation in major national and international innovation hubs (e.g. PNRR National Centres, Innovation Ecosystems and National Technology Clusters) • Launch of the first International Network on the African Energy Transition • **8** entrepreneurial development hubs active in Italy and **4** abroad (Kenya, Congo, Rwanda, Côte d'Ivoire) • **>150** innovative start-ups incubated/accelerated • Research activities in the healthcare sector	• Development of innovative solutions • Promotion of scientific research activities • Support dialogue and skills for the transition • Promotion of initiatives for internal and external entrepreneurial development (e.g. Joule Discovery Lab, acceleration programmes for innovative start-ups)
• **> 200** companies involved by associations in a sustainable growth pathway • Enrollment of **4** local and sector associations to Open-es • Events and workshops to promote the use of biofuels (HVO and LNG/bioLNG) and to accelerate the decarbonisation of the maritime and land transport sectors • Blue economy-related activities carried out in collaboration with industry associations • Enhancement and development of the non-Confindustria associative network (participation in working groups and seminars supporting Eni's decarbonisation strategy)	• Definition of strategies to support the energy transition • Support for global policies and regulations aimed at tackling climate change • Promotion of sustainable mobility through alternative fuels • Promotion of new technologies in the blue economy • Promotion, within territorial and industry associations, of the Open-es platform and Eni's sustainable supply chain management strategy

PROCESS AND RESULTS OF THE DOUBLE MATERIALITY ASSESSMENT

[ESRS 2 IRO-1; GOV-2]

The 2025 materiality assessment, aimed at identifying the sustainability topics that are most relevant to Eni and its stakeholders, builds on the results of the 2024 assessment, which was already carried out in accordance with the ESRS and the double materiality principle. Under this principle, Eni identifies its most significant impacts — both positive and negative, actual and potential — on the environment and people, including human rights (the 'impact materiality' or 'inside-out' perspective), as well as the sustainability-related risks and opportunities that may significantly affect the Company's development, performance and financial position over the short, medium or long-term (the 'financial materiality' or 'outside-in' perspective). During 2025, changes in both the Group's business activities and the external context were assessed; these analyses did not identify the emergence of new material topics compared to the previous reporting cycle, confirming the continued relevance of the materiality outcomes identified in the prior year. To further validate the materiality results related to the Company's activities, the topics and concerns of the different stakeholder categories were reviewed through the involvement of the corporate functions responsible for managing the relevant relationships, in order to assess whether any new aspects not identified in the previous cycle had emerged (see Stakeholder Engagement). With regard to impacts classified as non-material in 2024, additional in-depth analyses were carried out, also involving corporate functions and companies representing the different business segments: these impacts were confirmed as non-material also for 2025. From a disclosure perspective, in order to enhance the usability of information, the presentation of social impacts was updated through a greater level of aggregation compared to the 2024 Eni Sustainability Statement, without any changes to the underlying content. The financial materiality assessment was updated based on the results of the Integrated Risk Management process (hereinafter, IRM), which did not identify changes in material risks compared to 2024. In addition, a consistency check was performed on the opportunities identified as material in the previous year against the current Strategic Plan, in order to assess their continued validity for 2025. Finally, building on the value chain materiality analysis carried out in the previous reporting cycle, targeted in-depth analyses of potential environmental impacts were conducted during 2025, as described below.

Phases of the materiality process

Eni's materiality process, defined in the previous reporting year and confirmed as valid for the current year, is structured around the following phases:

- **Identification of the list of potentially material topics related to Eni's activities and its value chain, both upstream and downstream**, based on a top-down approach. This approach considered the Company's objectives, insights from benchmarking and contextual analyses, the requirements set out in the ESRS and the relevant GRI sector standards, as well as the outcomes of the human rights due diligence process, including the update of Eni's mapping of the so called Salient Human Rights Issues[10] (see Human Rights for Eni). The analysis also took into account Eni's materiality assessments carried out in the previous year, at Group level, and by subsidiaries that prepared a sustainability report. In addition, to reflect stakeholders' interests, priority topics identified during the year by the corporate functions engaging with the different stakeholder categories were considered.
- **Identification of impacts, risks and opportunities (IROs) associated with potentially material topics**. For the impact assessment, publicly available sources were reviewed, and relevant internal functions were involved. Based on their experience in the respective areas of responsibility, they identified impacts related to the Company's activities, considering also relevant aspects across the value chain. During the analysis, impacts were also disaggregated, where necessary, in order to identify specific geographical areas or business segments in which such impacts are particularly significant. The process for identifying risks associated with potentially material topics is based on the broader IRM process (see ▶ Integrated Risk Management), under which risks are identified and assessed in relation to the achievement of Eni's main objectives. The outcomes of the assessment also include risks related to ESG topics, including those arising from dependencies on natural, human and social resources, as well as risks linked to impacts on the environment and people. Opportunities were identified with reference to the Strategic Plan, with a focus on initiatives that are effectively being pursued by the Company.
- **Definition of the model for the assessment of impacts, risks and opportunities (IROs)**, under which, in accordance with the ESRS and the EFRAG Guidance on materiality, assessment scales were defined, based on specific drivers depending on the topic, as follows: (i) for impact materiality, impacts are assessed in terms of significance, determined through a combination of scale, scope and irremediable character (the latter applicable exclusively to negative impacts), and the likelihood of occurrence[11]. The negative impact related to climate change is considered material based on recognised scientific consensus; (ii) for financial materiality, in line with the Integrated Risk Management framework, risks are assessed by combining the likelihood of occurrence with the magnitude of effects, measured using both quantitative and qualitative metrics. These include, for example, economic and financial metrics, based on reductions in operating cash flow or net profit,

(10) Limited to social topics, the analysis considered the mapping of so-called Salient Human Rights Issues and therefore includes potential negative impacts on the most significant human rights matters, in line with the provisions of the relevant international instruments. The reporting of impacts actually verified during the year is provided in the 'Actions' sections within the various social thematic chapters.
(11) The probability of current impacts was not assessed, as the impact has already occurred.

and reputational metrics, assessed in terms of the duration of reputational impacts and the stakeholders affected. For both perspectives, the model provides likelihood assessments as well as evaluations of significance (for impact materiality) and magnitude of effects (for financial materiality), using rating scales ranging from 1 to 5. For opportunities, relevance is assessed by combining likelihood and relevance; relevance is evaluated through both a qualitative scale, defined by two levels of significance, and a quantitative scale based on capital expenditure (CapEx) and operating expenditure (OpEx). With regard to likelihood, a two-dimensional probability scale is applied, with the highest level attributed to opportunities included in the Strategic Plan.

- **Assessment of the significance of the IROs**: (i) for impact materiality, the assessment was carried out by the relevant corporate functions through an IT platform[12] that enables the traceability of the evaluation process. Subsequently, the companies representing the different business segments were involved to identify and assess any additional impacts specific to their activities/sectors[13]. Based on the overall assessments, impacts were classified as material where they exceeded the internally defined materiality threshold, as determined through a two-dimensional matrix combining likelihood and significance. These correspond to Tier 1 and Tier 2 impacts, out of a total of three tiers; (ii) for financial materiality, risks are assessed in terms of likelihood and magnitude of effects and represented within a matrix structured into three tiers (Tier 1, Tier 2 and Tier 3, in descending order of relevance); risks classified within Tier 1 and Tier 2 represent Eni's main risks (Top Risks - see the ▶ Integrated Risk Management section) and are therefore considered material for the purposes of financial materiality. The assessments are based on data and assumptions that vary depending on the nature of the risk and, where available and relevant, leverage both historical data on past events and forward-looking estimates, including those developed with the support of relevant functions (e.g. market scenario forecasts). The scope of risk assessment activities is defined by selecting the subsidiaries included in the assessment process, based on qualitative and quantitative drivers, in order to ensure adequate coverage of the Company's strategic objectives. The assessment of opportunities is conducted through an integrated process, involving the Sustainability, Integrated Risk Management and Strategic Planning functions, with a focus on consistency with corporate plans and with initiatives that are already implemented or planned. Based on the assessment of strategic and economic relevance, only opportunities classified as Tier 1 were considered.
- **Discussion of the impact materiality results emerging from the assessment, through direct engagement with experts**, via dedicated meetings, on the topics assessed and/or on CSRD matters, including international sustainability organisations, audit and consulting firms and financial institutions.
- **Definition of the list of material IROs and calibration of the results**, based on the assessments carried out and, where applicable, on predefined thresholds. This process involved the prioritisation of the impacts, risks and opportunities relevant to the Company and the exclusion of all IROs below the materiality threshold. The outcomes of the analysis were then reviewed from an overall perspective, also taking into account inputs gathered from subject-matter experts, in order to refine the final list of impacts and opportunities, where necessary. The results of the analysis, with specific reference to material IROs, were shared[14] with the Control and Risk Committee, the Sustainability and Scenarios Committee and the Board of Statutory Auditors, and with the BoD in occasion of the approval of the Sustainability Statement.

MATERIAL TOPICS FOR ENI AND ITS STAKEHOLDERS *[ESRS 2 SBM-3]*

The table below presents the results of the materiality assessment, in terms of impacts, risks and opportunities, associated with ESRS topics and/or with aspects relevant to the business and the sector. Compared to the previous year, the results reflect a more in-depth analysis of impacts related to the value chain, as further described below. Based on the identification of material IROs, the relevant ESRS topics and sub-topics, as well as the corresponding material datapoints, were identified and are disclosed in the thematic chapters. These chapters provide further detail on the specific impacts and on the effects of IROs on the business model and strategy (for example, by addressing the link between the climate strategy, the business model and the supplier engagement strategy aimed at building a sustainable supply chain). For further details on business activities associated with material impacts and on the actions undertaken to address the identified IROs, reference should be made in particular to the sections dedicated to IROs and related actions within the individual thematic chapters. With regard to the main risks to which the Group is exposed, reference is made to the sections ▶ Integrated Risk Management and ▶ Risk factors and uncertainties, while details on the Group's performance in 2025, are provided in the ▶ Commentary on Economic and Financial Results. As regards current financial effects arising from risks, no significant impacts were identified during the year. For information on impairment testing and provisions recognised in the financial statements, particularly those relating to the abandonment and restoration of depleted fields and the dismantling or removal of industrial facilities,

(12) This platform enables the assessment of impacts by internal functions, ensuring traceability of the assessments and related changes; within the platform, for completeness purposes, the materiality assessment of the KPIs associated with the different topics has also been tracked.
(13) For further details on any potential link between material impacts and business activities or relationships, please refer to the sections describing the IROs in the individual thematic chapters.
(14) The involvement of the administrative and control bodies took place during the sharing of the final list of material IROs. Management was involved, within its areas of responsibility, in the IROs' assessment processes.

as well as for further details on the impacts of transition risks assessed through sensitivity analyses, reference should be made to ▸Note 15 of the consolidated financial statements. With regard to effects related to opportunities, reference should be made to the revenue items reported in the EU Taxonomy section. In addition, the paragraph dedicated to the EU Taxonomy provides a reclassification of investments based on the technical screening criteria set out in the relevant European Regulation. To support the materiality assessment process, appropriate control

TOPIC	IMPACT MATERIALITY IMPACT DESCRIPTION (+) positive or (-) negative (P) potential[a] or (A) actual[b]
CLIMATE CHANGE *[ESRS E1]*	(-) Climate-changing emissions. (A)
POLLUTION *[ESRS E2]*	(-) Release of pollutants into the air. (A) (-) Release of pollutants into the soil, including spill. (A) (-) Release of pollutants into water. (A)
MARINE AND WATER RESOURCES *[ESRS E3]*	(-) Fresh water consumption. (A)
BIODIVERSITY AND ECOSYSTEMS *[ESRS E4]*	(-) Degradation and/or loss of biodiversity (habitats, ecosystems and species) and of ecosystem services. (A)
RESOURCE USE AND CIRCULAR ECONOMY *[ESRS E5]*	(-) Waste generation and treatment. (A) (+) Contribution to resource conservation and environmental benefits through asset conversion and redevelopment, and the use of secondary or renewable raw materials. (A)
OWN WORKFORCE *[ESRS S1]*	(+) Development of employees' skills aimed at professional growth. (A) (-) Failure to respect labour rights (including: working hours; wages; freedom of association and collective bargaining; safety). (P) (-) Violence, harassment, discrimination in the workplace and lack of equal treatment and opportunities. (P) (-) Impact on the workforce related to industrial conversions and transformations in light of the energy transition (P) (+) Impact on workers' well-being thanks to welfare initiatives (A)
HEALTH AND SAFETY *[S1, S2, ENTITY-SPECIFIC[e]]*	(-) Occupational illnesses and workplace injuries in relation to own workforce (A) (+) Health promotion initiatives for employees, contractors, and their families. (A) (-) Workplace injuries in relation to workers in the value chain. (A) (-) Service disruptions and impacts on the environment and people caused by accidents (including Process Safety) and failures of assets and infrastructure. (P) (-) Occupational illnesses and health impacts in relation to workers in the value chain. (P)
WORKERS IN THE VALUE CHAIN *[ESRS S2]*	(-) Failure to respect labour rights (including: working hours; wages; freedom of association and collective bargaining; informal employment; unclear contractual conditions; etc.). (P) (-) Use of forced labour or child labour. (P) (-) Violence, harassment, discrimination at work and lack of respect for equal treatment and opportunities. (P)
AFFECTED COMMUNITIES *[ESRS S3]*	(+) Community development, also through initiatives promoting health and supporting the local entrepreneurship. (A) (-) Impacts on land rights (including involuntary resettlement) and on access to essential resources and livelihoods. (P) (-) Impacts on community rights resulting from the improper use of force in security operations and from attacks or restrictions on freedom of expression affecting Human Rights Defenders (HRDs). (P) (-) Physical, psychological, or verbal violence and harassment (including gender-based). (P) (-) Impact on community health due to business activities. (P) (-) Impacts on the specific rights of Indigenous Peoples. (P) (-) Exacerbating and/or indirectly contributing to severe human rights violations due to conflict situations. (P)
CUSTOMERS AND END-USERS *[ESRS S4]*	(+) Offering quality products and services aligned with customer needs, respecting transparent and fair business practices, while promoting a culture of conscious use of energy. (A) (-) Unclear advertising campaigns or misleading or aggressive commercial practices. (P)
BUSINESS CONDUCT *[ESRS G1]*	(+) Sustainable growth of the entrepreneurial system through the spreading of sustainability principles. (A) (-) Episodes of national and/or international corruption ascertained by a final judgment. (P) (+) Institutional engagement activities on energy transition topics. (A)
PAYMENTS TRANSPARENCY *[ENTITY-SPECIFIC]*	(+) Transparency and proper use of government revenues for the benefit of local populations and prevention of corruption. (A)
CYBERSECURITY *[ENTITY-SPECIFIC]*	(-) Loss of confidentiality and/or integrity of information or unavailability of IT systems supporting the business following a cybersecurity incident with possible propagation to the IT systems of suppliers and partners. (P)
INNOVATION *[ENTITY-SPECIFIC]*	(+) Technological development and innovation of the energy sector driven by investments in Research and Development and patents. (A)

(a) Potential impacts: impacts that may occur in the short, medium or long-term. Reference is made exclusively to Company's own operations.
(b) Actual impacts: impacts that occurred during the last reporting year or are currently occurring. Reference is made exclusively to Company's own operations.
(c) The reference time horizons may be short-term (S), medium-term (M) or long-term (L).
(d) This opportunity, unlike the others, was assessed over a medium-to-long-term time horizon.
(e) Within the Health and Safety topic, aspects related to process safety incidents and asset failures are treated as entity-specific.
(f) The health-related impact refers to a short, medium and long-term time horizon and applies exclusively to the upstream value chain.
(g) This opportunity, already reported under the Climate Change topic, is also relevant for customers, as it is addressed to this stakeholder category as well.

mechanisms have been defined and integrated into the overall internal control system for financial and non-financial reporting. In particular, a transversal Group-level control has been established to verify: the identification and assessment of material sustainability topics in accordance with the ESRS; the application of the IRO model; the involvement of the competent functions; the adequacy of information flows to the relevant Committees; and the periodic update of the double materiality assessment.

FINANCIAL MATERIALITY

TIME HORIZON[c]	VALUE CHAIN	RISKS	OPPORTUNITIES
● ● ●	▲ ▲ ▲	Climate Change (physical and transition risks)	Opportunities to develop products and services with reduced emission impact and technologies for the mitigation and offsetting of GHG emissions: • Renewable capacity development • Electric vehicle charging points • Biorefining with Agri-feedstock • Renewable-based chemistry development • CCUS Project Development • Magnetic confinement fusion[d]
● ● ●	▲ ▲ ▲	Blowouts and other incidents involving industrial assets and logistics	-
● ● ●	▲	-	-
● ● ●	▲ ▲	-	-
● ● ● ● ●	▲ ▲	-	Business expansion through the development of circular economy solutions, including waste treatment and recovery, biorefining, and chemistry-based on secondary raw materials
● ● ● ● ● ● ● ● ●	▲ ▲ ▲ ▲ ▲ ▲	-	Attraction and retention of qualified human resources for new businesses
● ● ● ● ● ● ● ● ● ● ● ● ● ● ●	▲ ▲ ▲ ▲ ▲ ▲ ▲ ▲	Blowouts and other incidents involving industrial assets and logistics Biological risk pandemics and epidemics spread Global Security Risk - intentional acts or events that may cause harm to people and assets	-
● ● ● ● ● ●	▲ ▲ ▲	-	-
● ● ● ● ● ● ● ● ● ● ● ● ● ● ●

VALUE CHAIN AND MAIN IMPACTS

Eni is present across the entire energy value chain, from the exploration, development and extraction of resources[15] to the marketing of energy, products and services to end customers (for further details see ▶ Activities). Through its ▶ Business model, Eni combines the use of largely proprietary technologies, with the development of an innovative satellite model, based on the establishment of dedicated companies capable of independently accessing markets to finance their growth. In Eni's operating context, the ability to build a network of partnerships and alliances with stakeholders and host Countries is a key factor in ensuring their involvement in the Company's activities and in the complex process of energy system transformation. From this perspective, Eni develops and manages its operations in close interconnection with upstream and downstream actors along the value chain, while monitoring the potentially significant impacts that may arise from these interconnections. In fact, to identify the most significant impacts across its value chain, the materiality assessment did not focus exclusively on Eni's direct activities — which already cover a substantial portion of the energy value chain — but also included, starting from the previous reporting cycle, dedicated in-depth analyses of the value chain. For 2025, the results of the analysis carried out in the previous reporting cycle were confirmed. This analysis focused on impacts that occur broadly across the entire value chain, regardless of business segment, specific activities or geographical areas. In particular, among the impacts identified, the relevance of **climate change** both upstream and downstream is confirmed for the environment topic, with the main emission-related impacts concentrated in the use phase of the products and services sold (Scope 3 emissions; for further details see ▶ Climate Change/Metrics). With regard to social matters, material impacts were identified in relation to **human rights** and **workforce health and safety**, particularly within so-called labour-intensive supply-chain activities, such as plant construction and maintenance and general services[16]. Along the downstream value chain, potential impacts emerged in the **interactions with customers and consumers**, mainly linked to unclear commercial or communication practices. Finally, in the area of governance, impacts were identified in relation to **cybersecurity**, loss of information confidentiality and corruption episodes, particularly in upstream activities. Conversely, potential positive impacts include support for the sustainable growth of the business ecosystem through the dissemination of sustainability principles, the promotion of sustainable energy use among customers and consumers, and the development of initiatives aimed at protecting the health of value chain workers and promoting community health. These initiatives are implemented in partnership with actors along the value chain and other relevant stakeholders. Moreover, during 2025, the value chain analysis was expanded and deepened to identify additional **potential environmental impacts** specific to the Oil & Gas value chain. This in-depth analysis, focused on strategic suppliers within the value chain, was developed through multiple streams: (i) analysis of sustainability information published by companies; (ii) direct engagement with selected suppliers through interviews; (iii) identification of the outcomes of suppliers' materiality analyses available via Open-es[17]; and (iv) analysis of selected data providers, such as Encore, which, depending on the sector, support the identification of environmental impacts, risks and dependencies. Based on the outcomes of these analyses, in addition to the topics already identified in the previous year, further potential environmental impacts were considered material for Eni's value chain where they consistently emerged across all analytical streams (as reported in the materiality results table). In particular, these include aspects related to **potential water and soil pollution** from **accidental spills** and potential impacts on **biodiversity**, both associated with drilling activities, plant construction, the manufacture of components and equipment, chemical production and maritime transport carried out by suppliers on behalf of Eni.

(15) For further information on the types of revenue, reference is made to the ▶ Commentary on Economic and Financial Results.
(16) General services refer to the set of operational and organizational support services for business activities, not directly related to the core business, often characterized by a high labour intensity (e.g. security services, canteen services, building management).
(17) Platform designed to support companies in their ESG measurement and improvement journey, with the aim of creating value and benefits for the entire entrepreneurial ecosystem.

The resilience of the strategy to material IROs *[ESRS 2 SBM-3]*

The assessment of the resilience of the strategy with respect to material impacts, risks and opportunities is integrated into the process for defining the Strategic Plan, starting from the preparation of the proposal, taking into account the underlying risk profile, through to its review by the BoD. The BoD is required to assess the degree of compatibility of the identified risks with a management approach that is consistent with the strategic objectives set. The assessment of the risks compatibility with strategic objectives is supported by the Integrated Risk Management process, which provides a comprehensive view of the Company's main risks, including those related to sustainability matters, and their evaluation, taking into account the mitigation actions implemented. The risk profile underlying the Strategic Plan is further analysed through an integrated assessment of the effects of risks on financial objectives, as well as through the analysis of the Plan's de-risking actions related to the Company's strategic risks. In addition, the process for defining the Strategic Plan, incorporates considerations regarding measures to mitigate negative impacts, as well as aspects concerning the achievability of positive impacts and material opportunities identified, to ensure the achievement of the defined objectives. With regard to mitigation actions, the Company adopts a set of measures designed to reduce material impacts and its exposure to the main risks to which it is subject. These measures are summarised in the ▶ Integrated Risk Management chapter and in the individual thematic chapters of the Sustainability Statement. Eni also carries out dedicated scenario analyses to assess the resilience of its strategy with respect to climate-related impacts and risks (as detailed in the Climate Change chapter), as well as similar analyses concerning nature-related and Biodiversity risks. For social matters, Eni has implemented corporate Due Diligence processes and systems aligned with relevant frameworks and best practices. These enable the Company to identify potential negative impacts related to its operations, value chain, products or services and business relationships (see Human Rights for Eni).

Climate Change [ESRS E1]

POLICIES [ESRS 2 MDR-P; E1-2]

As stated in its **Mission**, Eni 'concretely supports a just energy transition [...] and promotes efficient a sustainable access to energy'; this commitment is reflected in the company's policies, as well as in the Code of Ethics, and is substantively implemented through the definition and execution of a Decarbonisation Plan.

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to contribute positively to the achievement of the Sustainable Development Goals and to support a lower carbon and socially just energy transition, also through innovative solutions aimed at reducing the impact of its operations by promoting the efficient use of natural resources, the protection of biodiversity and water resources, and by supporting mitigation and adaptation actions in the local contexts in which it operates. • Commitment, as a signatory to the Paris Pledge, to support the objectives set out in the Paris Agreement.
Supplier Code of Conduct	• Requirement for its suppliers to commit to environmental protection, optimisation of resource use and contribution to the achievement of plant efficiency and emission reduction targets, thereby supporting Eni along its pathway towards Carbon Neutrality to 2050.
Internal Regulatory System	• Specific procedures defining, in line with the main international standards, the methodologies for emissions reporting (for further information, please refer to the Metrics section).

CLIMATE GOVERNANCE [ESRS 2 GOV-3; E1 GOV-3]

The decarbonisation plan forms an integral part of Eni's business strategy, in line with the Company's Mission. Under the adopted governance model, the management of the Company is entrusted by the Board of Directors (BoD) to the Chief Executive Officer (CEO), with the exception of the most significant strategic, operational and organisational powers, which remain reserved to the BoD. Within this framework, both the CEO and the BoD play a central role in managing key aspects related to climate change. The CEO is responsible for defining the climate strategy and, following its approval by the BoD, for implementing it and its related decarbonisation targets, ensuring their integration into the Strategic Plan and corporate decision-making processes. The BoD reviews and approves, upon proposal of the CEO, the Strategic Plan, which includes industrial business targets as well as financial results and sustainability objectives, including decarbonisation targets. In carrying out these responsibilities, the BoD is supported by the Sustainability and Scenarios Committee (SSC), an internal Board committee dedicated to assisting the Board in its assessments and decisions regarding processes, initiatives and activities aimed at overseeing the Company's commitment to sustainable development across the entire value chain. For the topics examined by the SSC during the year and additional details on the role of the corporate bodies, please refer to the ▶Governance section. The effective implementation of the corporate strategy is further supported by Eni's Remuneration Policy through incentive systems designed for Directors, General Managers, Executives with strategic responsibilities and other Executive Managers. In particular: (i) the Long-Term Incentive Plan, equity-based, includes specific environmental-sustainability and energy-transition objectives (overall weighting of 35%), structured around targets linked to decarbonisation and transition processes (20% Net GHG emissions Upstream Scope 1 and 2, and 15% Biojet fuel production capacity); (ii) the Short-Term Incentive Plan is likewise closely linked to Eni's strategic-transformation objectives and includes an environmental-sustainability target focused on reducing net GHG emissions Upstream Scope 1 and 2, consistent with the Long-Term Incentive Plan. This target has a weighting of 20% for the CEO, while for management the weighting varies according to assigned responsibilities. For further information, please refer to the Report on the 2026 Remuneration Policy and Remuneration paid 2025[18]. Eni's organisational structure is also evolving in line with its energy-transition path. Starting from 2024, business activities have been grouped into three structures: (i) Transition & Financial, responsible for developing and implementing Eni's economic and financial strategy and including Plenitude and Enilive; (ii) Global Natural Resources, which manages the upstream Oil & Gas portfolio, the development of Carbon Capture and Storage (CCS) businesses and agri-hub activities, and oversees the Power Generation & Marketing business and Trading activities; (iii) Industrial Transformation, focused on accelerating the industrial-transformation activities of the Chemicals business (Versalis), the conversion of the traditional downstream (Refining) and the evolution of environmental-remediation activities (Eni Rewind). Lastly, an equally important aspect of the transition process is Eni's engagement with policymakers — both directly and through industry associations — to contribute, in line with respective roles and responsibilities, and drawing on its experience as an international energy company, to the development of strategies and regulations aimed at promoting the path towards Carbon Neutrality by 2050 (see Business Conduct).

(18) The remuneration linked to the Short-Term and Long-Term Incentive Plans for 2025 was paid on the basis of the performance of the Net Carbon Footprint Upstream indicator, defined on an equity boundary (see Metrics).

TARGETS AND COMMITMENTS *[ESRS 2 MDR-T; E1-4]*

A detailed and comprehensive framework of Eni's GHG emission reduction targets and commitments is provided in the Decarbonisation Plan section.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) *[ESRS 2 SBM-3; E1 IRO-1]*

Material impacts

The process carried out by Eni to identify its climate-related impacts considered scientific[19], regulatory[20] and guidance references[21], all of which indicate that **GHG-emission** estimation is the parameter used to assess the company's negative outward impact. Aware of the need for a collective response to the global decarbonisation challenge, Eni has long been committed to a pathway for reducing GHG emissions towards the goal of Carbon Neutrality by 2050 (see Decarbonisation Plan). In line with major international standards and industry best practices[22], Eni has implemented internal procedures for identifying emission sources and defining methodologies for calculating direct and indirect GHG emissions. These calculations are based on assessments carried out by operators at individual industrial sites and subsequently consolidated centrally (bottom-up approach). Through the mapping of emission sources, Eni has established an inventory of actual direct and indirect GHG emissions. To ensure that the data-collection and control process is robust and structured, specific procedures and adequate controls have been implemented within the Sustainability Statement control system. The Group's emission profile is also assessed on a forward-looking basis by estimating potential GHG emissions in line with the Strategic Plan projected to 2050. For further details, please refer to the Metrics section.

PROCESS FOR PRIORITISING EMISSIONS IMPACTS

Since the early 2000s, Eni has developed a structured GHG emission inventory that includes detailed information, among other aspects, by business type and emission source. This inventory enables the identification of priority areas for intervention, while also considering the evolution of the international climate debate. For example, decisions taken in international forums — including those adopted at the Conferences of the Parties (COP) — as well as energy and climate-scenario analyses and United Nations studies - such as the scientific reports published by the IPCC[23] - provide indications on the main levers available for decarbonisation (see Main reference scenarios). Analysis of the external context highlights a clear orientation towards prioritising actions that reduce Scope 1 and 2 emissions, for which technologically feasible mitigation options exist. This also includes the reduction of methane emissions — a greenhouse gas with a higher global-warming potential[24] than carbon dioxide — for which economically and technically viable solutions are already available. Consistent with this approach and with the assessment of its own emissions inventory, Eni has, since 2016, defined a series of targets aimed at improving the GHG emission performance of its assets, with a specific focus on methane and flaring. Subsequently, starting in 2020, Eni established a decarbonisation pathway that also includes targets for indirect emissions, with the aim of reaching Carbon Neutrality by 2050. This extension reflects an incremental approach: after first addressing emissions directly under its control (Scope 1 and 2), Eni progressively expanded its focus to indirect value chain emissions, which by their nature can only be managed indirectly. The process for identifying, assessing and prioritising emissions impacts is updated annually. Over the years, this process has been progressively refined, in line with the maturation of scientific evidence and growing global awareness of climate issues.

Material risks

Climate-related risk refers to the possibility that **changes in climate scenarios or conditions** may generate **transition risks** (market, regulatory and legal, technological and reputational) and **physical risks** (acute and chronic) affecting Eni's businesses in the short, medium and long-term. Risks associated with the implementation of the initiatives included in the Strategic Plan are also considered, as these may influence the achievement of decarbonisation targets in terms of timing, performance or economic viability - for example, in cases of delays in delivering industrial projects, technological under-performance or higher-than-expected development costs. The process for identifying and assessing climate-related risks is part of Eni's ▶ Integrated Risk Management model, as described in the section Process and results of the double materiality assessment. This process ensures the identification, consolidation and analysis of Eni's risks and supports the Board of Directors in verifying the compatibility of the company's risk profile with strategic objectives – including from a medium to long-term perspective – while monitoring the evolution of key risks and de-risking actions. Risks, including climate change, are assessed considering both the likelihood of occurrence and the potential effects on Eni's quantitative and qualitative objectives that would materialise if the risk were to occur. Based on the metrics defined for risk assessment, climate change is considered by Eni to be a top risk.

(19) The prevailing position of the scientific community identifies GHG emissions as the main cause of climate change, while recognising that there is no linear relationship between GHG emissions and the resulting climate change impacts (see IPCC AR6 and, for example, Rial et al., 2004; Trudinger and Enting, 2005; Millar et al., 2017).
(20) As an example, the climate standard ESRS E1 identifies a company's GHG emissions as an impact on climate change (Disclosure Requirement ESRS 2 IRO-1, paragraph 20a).
(21) OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023).
(22) WBCSD/WRI GHG Protocol Initiative and the IPIECA/API/IOGP Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions (2011).
(23) The IPCC (Intergovernmental Panel on Climate Change), established in 1988 by the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP), is the leading international body for assessing climate change.
(24) It refers to the ability of a gas to persist in the atmosphere for a given period of time.

SCENARIO ANALYSIS

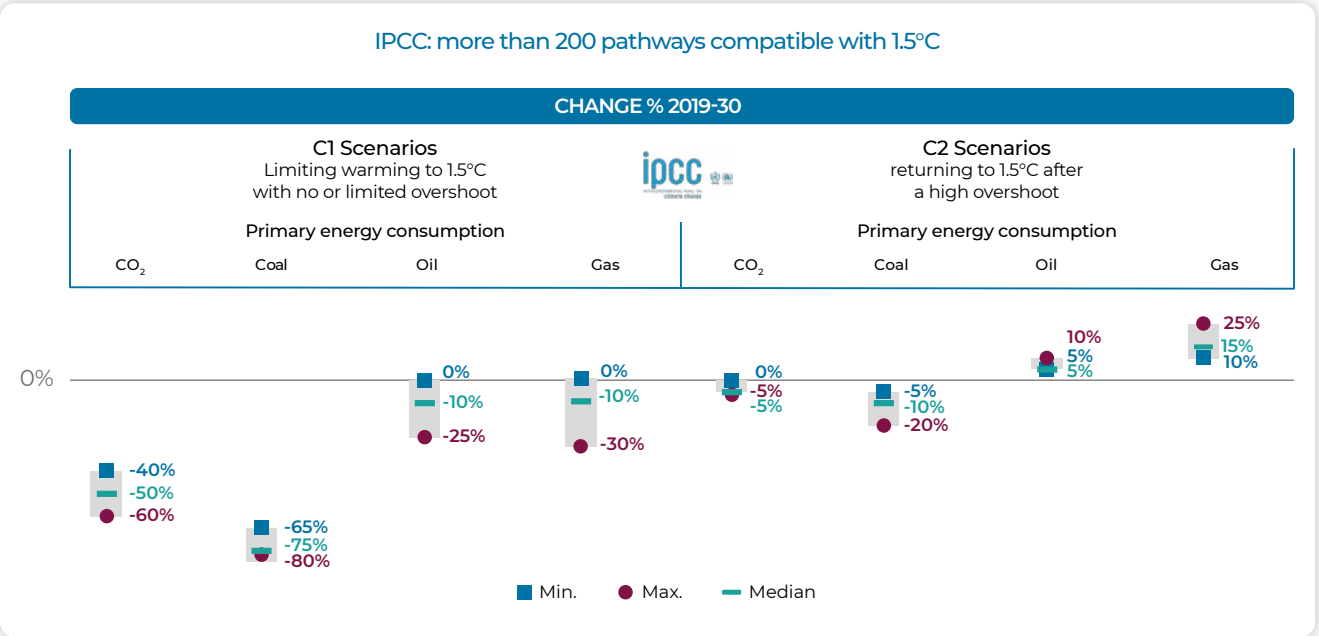
The identification of Eni's physical and transition risks is also supported by an in-depth analysis of climate scenarios. At the international level, a wide range of scenarios currently exists, developed by numerous analysts, consultants, organisations and energy-sector entities. These scenarios rely on different construction methodologies and outline a broad spectrum of possible evolutions of the energy system. They combine decarbonisation levers, technologies, assumptions on the evolution of consumption patterns and policy frameworks in different ways, in order to illustrate potential future trajectories and provide a useful reference framework for guiding strategic choices and policy directions. In this context, given the absence of universally recognised decarbonisation pathways for the Oil & Gas sector, Eni analyses multiple prospective pathways characterised by heterogeneous mixes of solutions and milestones, among which those developed by the International Energy Agency (IEA) and the Intergovernmental Panel on Climate Change (IPCC) are particularly relevant. Specifically, climate scenarios belonging to the IPCC C1-C2 categories were used as a reference for assessing the compatibility of Eni decarbonisation plan[25] with trajectories aligned with the 1.5°C limit by 2100, while acknowledging the intrinsic limitations of comparing a corporate context with the global one (see Decarbonisation levers). The IEA Net Zero Emissions (NZE) scenario was considered for assessing the resilience of Eni's strategy to transition risks (see Resilience of the strategy to transition scenarios), whereas the IPCC SSP5-RCP8.5 (C8) scenario was used for the analysis of physical risks (see Physical risks).

Main reference scenarios

IEA - Net Zero Emissions (NZE) Scenario: in the World Energy Outlook 2025, the IEA revised the assumptions underpinning the NZE scenario (the scenario targeting Net Zero emissions by 2050), shifting from a limited-overshoot pathway to a high-overshoot[26] one. In this scenario — for which the IEA provides numerical detail only at the global level — decarbonisation of the energy system is achieved primarily through increasing electrification and a major scale-up of variable renewables (whose share in the power-generation mix rises from today's 15% to around 75% in 2050), improved energy efficiency, and rapid deployment of CO_2 capture and storage technologies for industrial processes (CCUS), bioenergy with CCS (BECCS) and direct air capture (DACS). In terms of energy mix, the NZE-IEA scenario features a substantial decline in the role of fossil fuels, whose share in the global mix drops from the current 79% to 16% by 2050, alongside a falling energy demand (0.5% per year on average between 2024 and 2050). By 2050, the most affected energy source is coal, with emissions falling by 99% compared with 2024 (consumption down 92%), followed by natural gas (95% emissions; consumption down 80%) and oil (90% emissions; consumption down 77%).

Unlike the IEA, the IPCC develops climate scenarios[27] by considering all GHG emissions, not only CO_2 from the energy sector. These scenarios are grouped into eight categories (C1-C8)[28] based on the projected increase in global temperature by 2100 associated with each pathway. Categories C1 and C2 include over 200 scenarios capable of limiting global warming to 1.5°C: (i) C1 includes scenarios with no or limited overshoot (with Net Zero GHG emissions reached between 2030 and 2100, depending on the scenario); (ii) C2 includes high-overshoot scenarios. The decarbonisation levers and technologies deployed in these pathways, while broadly similar to those of the NZE-IEA scenario, are combined in different ways. For example, electrification in these trajectories does not necessarily rely almost exclusively on variable renewables – it may also derive from an expanded role of nuclear power. Some scenarios feature a greater use of CCUS and biofuels, which are particularly relevant for decarbonising hard-to-abate sectors, and incorporate land-use measures (e.g., reforestation and afforestation) as mitigation levers. Overall CO_2 emissions in the C1 category decline by 50% between 2019 and 2030 (range: −60% to −40%), whereas in the C2 category they fall by 5% (range: −5% to 0%). For comparison, over the same period, the NZE-IEA 2025 scenario projects a decrease in global CO_2 emissions of 19%[29]. In the figure below[30], which shows changes in emissions and fossil-fuel consumption between 2019 and 2030, IPCC scenarios display a wide variability in the evolution of Oil & Gas demand, which in C2 pathways is projected to increase by 2030. By contrast, coal consumption is expected to decline in both categories by 2030.

(25) Defined on Entity-specific targets.
(26) An overshoot refers to the temporary exceeding of a given global-warming level, such as 1.5°C. Overshoot implies a temperature peak followed by a subsequent decline in global warming, achieved through anthropogenic CO_2 removals exceeding the remaining global CO_2 emissions (source: IPCC Glossary, Special Report: Global Warming of 1.5°C). Two types of overshoot are recognised: (i) 'Limited' overshoot, indicating an exceedance of up to about +0.1°C above 1.5°C (corresponding to warming of around 1.6°C); 'High' overshoot, indicating an exceedance of +0.1°C to +0.3°C (corresponding to warming between ~1.6°C and ~1.8°C). In both cases, the exceedance persists for several decades (source: IPCC Climate Change Synthesis Report, 2023).
(27) Assessment Report 6, WGIII (2021).
(28) The categories range from very low emissions (C1) to very high emissions (C8), with intermediate categories limiting global warming at different thresholds: C2 at 1.5°C after high overshoot; C3-C4 at 2°C; C5 at 2.5°C; C6 at 3°C; C7 at 4°C (source: IPCC Climate Change Synthesis Report, 2023).
(29) Change in CO_2 emissions: 2019 data from IEA, Global CO_2 emissions from energy combustion and industrial processes and their annual change, 1900-2023 (link: https://www.iea.org/data-and-statistics/charts/global-co2-emissions-from-energy-combustion-and-industrial-processes-and-their-annual-change-1900-2023); 2030 data from IEA, World Energy Outlook 2025, Table 7.1, p. 354.
(30) Data from the IPCC Assessment Report 6, WGIII (2021), Chapter 3, Table 3.6 (p. 353).



Finally, category C8 includes 29 scenarios that project a doubling of global GHG emissions relative to 2015 levels and a rise in average global temperature of more than 4°C. These scenarios describe the potential increase in the frequency and intensity of certain acute and chronic meteorological and climatic phenomena (e.g., heatwaves, heavy precipitation, glacier retreat). They assume an energy-intensive economic growth pattern (SSP5) and a high concentration of future GHG emissions (RCP8.5[31]).

TRANSITION RISKS

The context in which Eni operates is significantly influenced by global commitments to achieving carbon neutrality and by potential shifts in consumer preferences, which could lead to a structural decline in hydrocarbon demand over the medium-to-long-term and to an increase in operating costs for the Oil & Gas sector. Uncertainties regarding future demand trends and the feasibility or profitability of decarbonisation technologies make long-term investment decisions inherently risky. Furthermore, growing public scrutiny of climate issues and increasingly stringent stakeholder expectations may result in more limited access to capital markets and could challenge the licence to operate of Oil & Gas companies. For a detailed contextual analysis of individual drivers or transition events (market, regulatory and legal, technological and reputational), please refer to the ▶ Risk factors and uncertainties section. In response to these emerging trends, Eni identifies mitigation actions (see ▮Actions taken on material IROs) aimed at minimising risks. Specifically, Eni evaluates variables that may affect operating costs – such as carbon price signals – and monitors the **resilience of its strategy** against transition scenarios.

INTERNAL CARBON PRICING *[E1-8]*

In 2025, Eni applied an internal carbon pricing mechanism (shadow price) to assess the economic and financial exposure of its investments to the potential introduction of carbon pricing systems in the Countries where it operates. The analysis conducted in 2025 used the IEA's Net Zero scenario (World Energy Outlook), adopting a 2050 price range differentiated by level of economic development (advanced economies, emerging economies with and without Net Zero commitments[32]). For major investment projects, the expected return is subjected to a sensitivity analysis aimed at estimating the potential impacts of CO_2 costs on project profitability. This analysis is applied only where the Country's current legislation does not already provide for an explicit carbon pricing system. The results are reviewed by the Board of Directors both at the preliminary authorisation stage of each investment falling within its remit (Final Investment Decision - FID) and subsequently as part of the annual project-monitoring process.

(31) RCP (Representative Concentration Pathways): scenarios that include time series of emissions and concentrations of all greenhouse gases, aerosols and chemically active gases, as well as land-use/land-cover changes. The term 'representative' indicates that each RCP provides only one of many possible scenarios that could lead to specific radiative-forcing characteristics (W m-2). The term 'pathway' highlights that not only the long-term concentration levels are relevant, but also the trajectory followed over time to reach these outcomes. In particular, RCP 8.5 represents a high-emission scenario that leads to an increase in radiative forcing exceeding 8.5 W/m² by 2100 (source: IPCC Glossary).
(32) The range of values is between 180-250 USD/tCO_2 (real 2024 terms). For emerging and developing economies (other than Brazil, China, India and South Africa), lower carbon price values are assumed, ranging between 55-180 USD/tCO_2. Ref. Table B.6, IEA - World Energy Outlook 2025.

RESILIENCE OF THE STRATEGY TO TRANSITION SCENARIOS *[ESRS 2 IRO-1]*

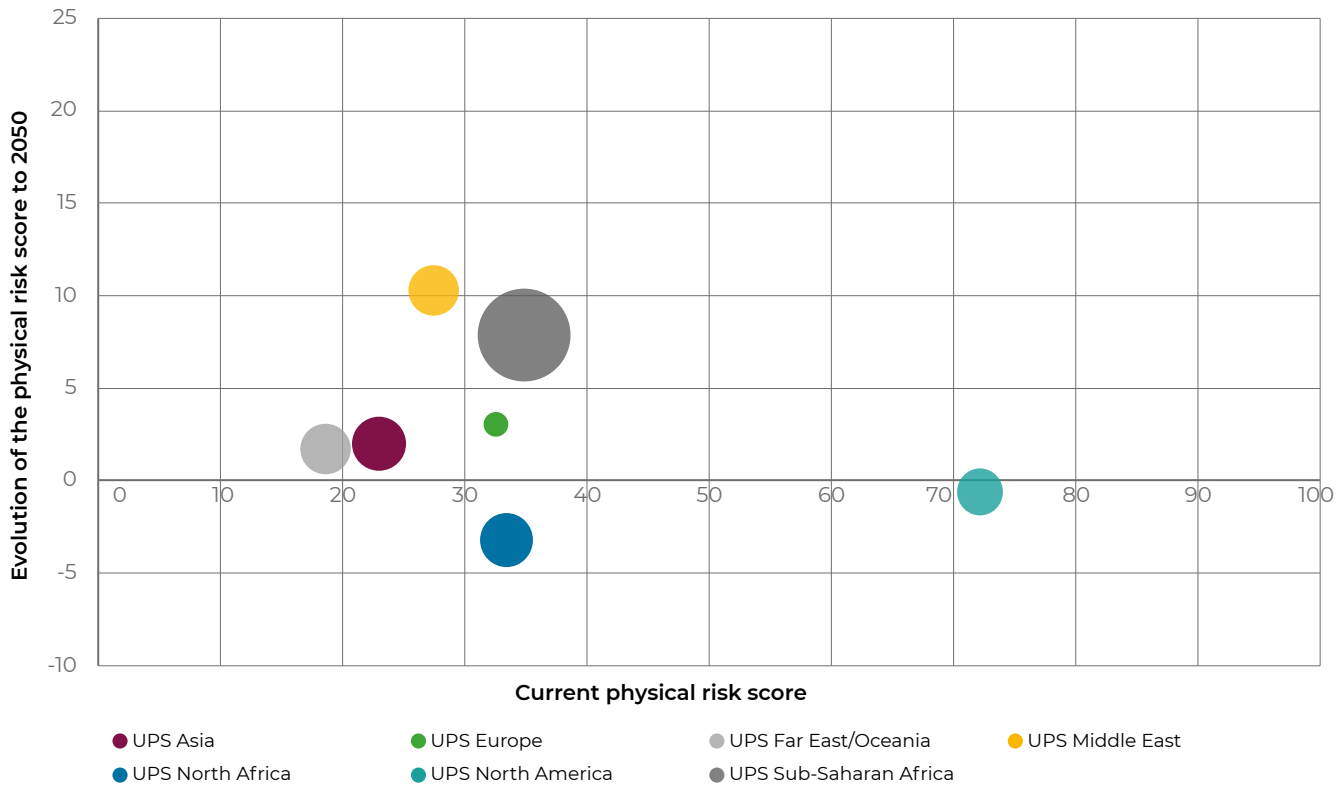
The Group's strategic-planning and investment-selection/monitoring processes are designed to identify the actions needed to maximise asset value while considering the risks and opportunities associated with the energy transition. Within this framework, action and spending plans are regularly defined to achieve short, medium and long-term decarbonisation targets, based on a set of base-case assumptions concerning the speed of transformation of the energy system and the resulting impacts on prices. Progress towards the targets is systematically monitored and reported. One of the tools used ex post to support management in understanding Eni's exposure to transition risk is the sensitivity analysis of Oil & Gas asset values to alternative price scenarios compared with the base case. The analysis assesses the variability of asset values and the potential risk of distributing unrealised earnings under stress conditions, namely: (i) a linear 10% reduction in hydrocarbon prices over all years of projected cash flows; (ii) a one-percentage-point increase in the discount rate (adjusted WACC) used to determine the net present value of assets in each Country of operation; (iii) application of the IEA Net Zero Emissions 2050 (NZE-IEA 2050[33]) scenario for hydrocarbon-price and CO_2 cost projections. The overall value-in-use of Oil & Gas properties calculated under the various stress-test scenarios shows a margin ('headroom') above the carrying amounts. Under the NZE-IEA 2050 scenario in particular, the headroom stands at 18%, with potential impairments of €3.4 billion. For further details on the analysis and related results, see ▶ Note 15 of the consolidated financial statements.

PHYSICAL RISKS

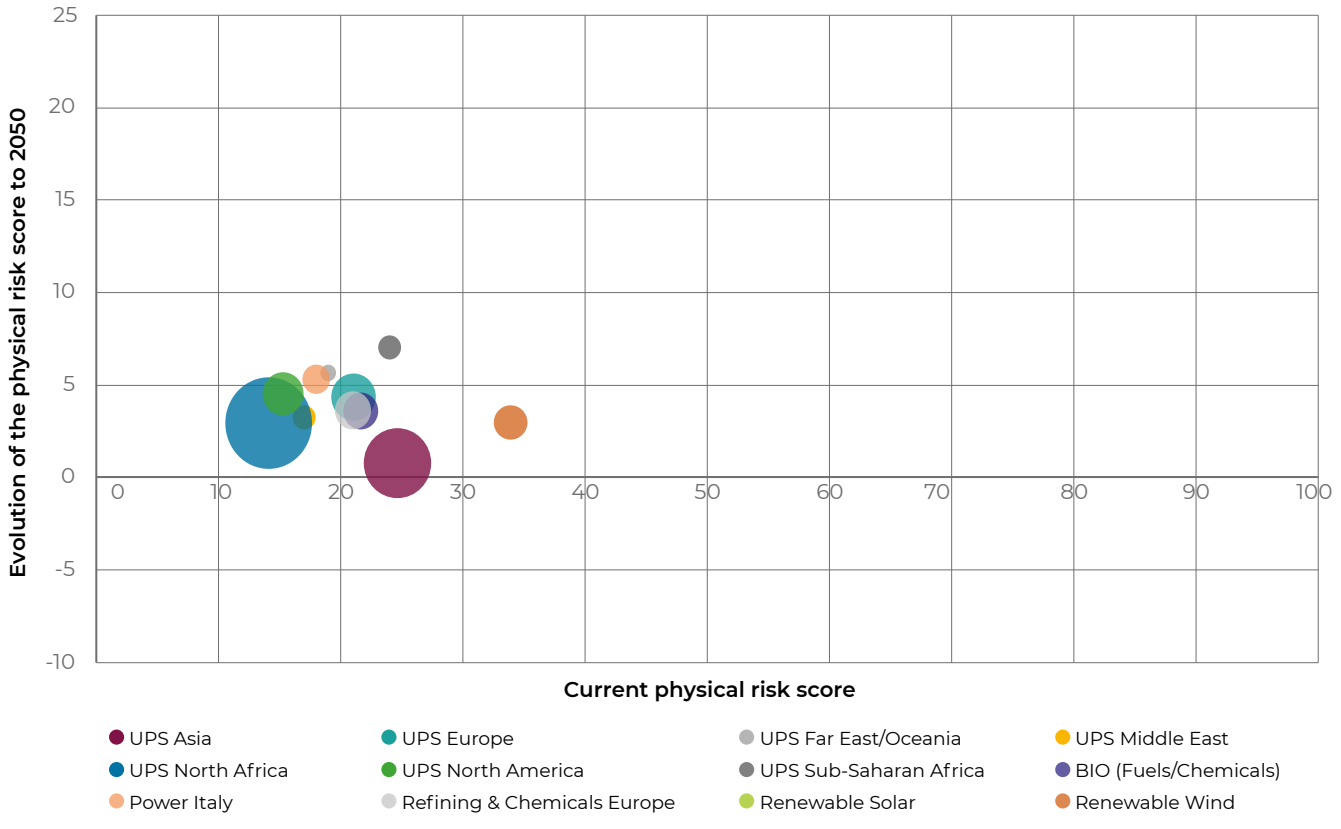
Physical risks arising from climate change may result from single (acute) events or from long-term (chronic) changes in climatic phenomena. These risks may generate financial implications for companies, including direct damage to assets and indirect impacts due to disruptions to their own operations or those across the value chain, leading to loss of output and cash flow as well as increased restoration and maintenance costs, including effects on the supply chain. To this end, Eni has developed a methodology to assess physical-risk exposure for both its owned assets[34] and the main third-party assets within the value chain whose unavailability could affect the operability of Eni's assets. For the identification and assessment of adverse climatic events and their evolution over time, Eni uses the **IPCC SSP5-8.5 scenario** - the extreme scenario characterised by a temperature increase of more than 4°C by 2100 compared with preindustrial levels (see IPCC C8 category scenarios in Main reference scenarios). Main physical climate related hazards[35] considered by Eni include: water-related phenomena, such as sea-level rise, water stress, drought, heavy precipitation (rain and hail), and coastal, river and pluvial flooding extreme wind related events, such as cyclones, hurricanes and typhoons; temperature-related events, particularly wildfires; solid mass-related phenomena, such as landslides. With respect to the physical risks associated with the climatic events listed above, Eni conducts a **stress-testing** exercise on its current asset portfolio over a long-term time horizon. This assessment is carried out annually and is continuously improved, also in response to the future evolution and increasing accuracy of climate-projection models[36]. The analyses carried out in 2025 covered the entire Eni asset portfolio (around 900 sites). The following charts present current risk exposure (horizontal axis) and projected risk exposure in 2050 (vertical axis), broken down by geographical area and business line. Bubble size is proportional to the net carrying amount of assets in the portfolio; positive values on the vertical axis indicate an increase in long-term risk exposure, whereas negative values indicate a decrease.

(33) Scenario reported in the IEA-OECD World Energy Outlook 2025.
(34) The geographical coordinates of each Eni asset are used to assess, with site-specific granularity, the quantitative metrics of projections for the different natural-hazards events at Eni locations.
(35) Physical climate-related hazards are identified on the basis of the classification table set out in Annex A of Commission Delegated Regulation (EU) 2021/2139 and assessed in relation to their applicability to the various types of Eni assets.
(36) Eni uses a forward-looking climate-risk modelling framework provided by a leading climate-intelligence company.

ONSHORE PORTFOLIO EXPOSURE TO CLIMATE-RELATED PHYSICAL RISKS - IPCC SCENARIO SSPS - 8.5



ONSHORE PORTFOLIO EXPOSURE TO CLIMATE-RELATED PHYSICAL RISKS - IPCC SCENARIO SSPS - 8.5



RESILIENCE OF THE STRATEGY TO TRANSITION SCENARIOS *[ESRS 2 IRO-1; SBM-3]*

Once the physical risks associated with Eni's assets (inherent risk) have been identified, an assessment of existing mitigation measures or barriers is carried out, including both physical protections and organisational systems or procedures in place. Subsequently, the residual risk is evaluated for each asset. Where a high level of residual risk is identified, Eni implements different types of actions: (i) for chronic risks (e.g., water stress), monitoring activities are planned and carried out, with potential subsequent definition and follow-up of an intervention plan; (ii) for acute risks, the asset-integrity process[37] is activated, which may lead to the definition and implementation of an adaptation plan. The physical-risk analyses conducted in 2025 on Eni's operating assets and on the main assets within the value chain showed that Eni's portfolio is overall resilient to climate-related physical risks. The main reasons behind the overall resilience of Eni's asset portfolio are: (i) the intrinsic resilience of the assets themselves, which are already designed according to strict engineering and safety criteria to withstand extreme natural events; (ii) the geographical diversification of the asset portfolio.

Material opportunities

While transition events may entail risks, they can also create opportunities whose realisation requires disciplined capital allocation and a rigorous strategic-planning process. To capture such opportunities, Eni is integrating its business model with **solutions linked to the energy transition** - including the growth of **renewable-energy** production, the expansion of the **electric-vehicle charging-point network** through Plenitude, the development of **biorefining** activities through Enilive (see ▶ Operating review/Enilive and Plenitude), and the **development of renewable-based chemicals**. At the same time, Eni is implementing solutions aimed at reducing its own emissions and those of third parties, including the development of **Carbon Capture, Utilisation and Storage (CCUS) projects** (see ▶ Operating review/CCS and Agri), and continues to invest in research and development through innovative projects focused on advanced technologies such as **magnetic-confinement fusion**. To enable the development of these opportunities, Eni has adapted its organisational structure (see ▮ Climate governance and ▮ Policies) in line with the evolution of its strategy, and has implemented a 'satellite model'[38] to reduce the financial burden associated with the growth of new businesses while making their market value more visible.

ACTIONS TAKEN ON MATERIAL IROs

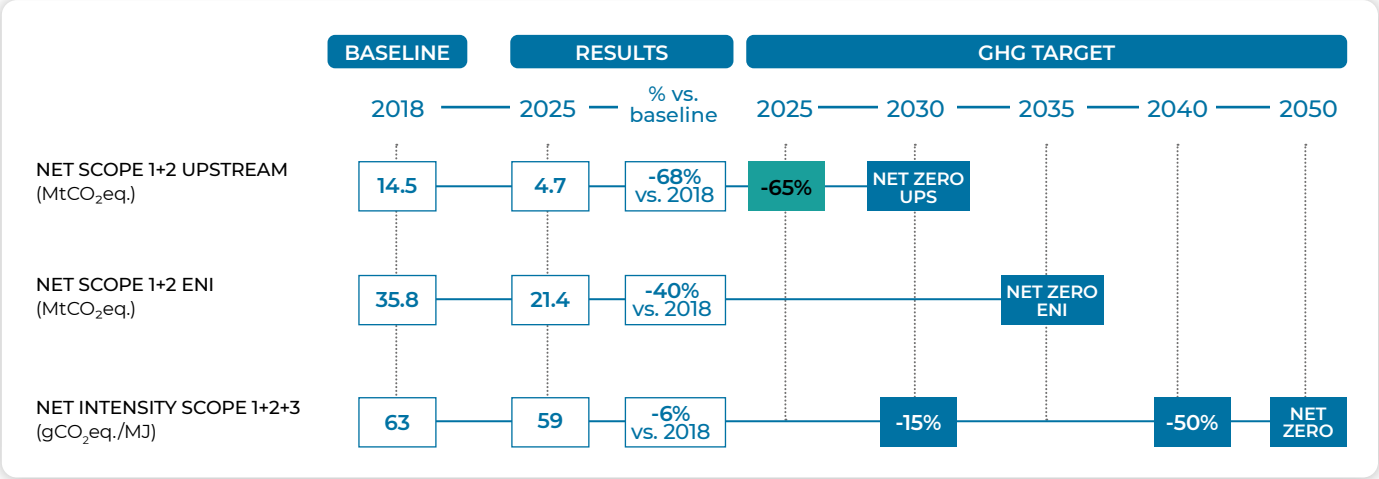
Decarbonisation plan *[ESRS 2 MDR-A; E1-1; E1-3]*

DECARBONISATION TARGETS *[ESRS 2 MDR-T; E1-4]*

Five years have passed since Eni launched its pathway towards Carbon Neutrality by 2050. During this period — in the absence of consolidated regulatory guidance on the approach to be adopted — the company structured its decarbonisation plan through net-emission reduction targets defined using its own methodology, consistent with major international standards and industry best practices. The actions undertaken in recent years have enabled progress in reducing emissions in line with the defined intermediate targets (for performance details, see ▮ Metrics/Entity-specific indicators - Equity). In 2024, the first year of CSRD implementation, Eni chose to present its decarbonisation pathway by maintaining the methodological approach adopted in previous years, within an evolving external and regulatory context. From the 2025 reporting cycle onwards, following the consolidation of the European regulatory framework[39], the decarbonisation plan and related targets have been recalibrated for consistencies with the new requirements and enhance comparability within the sector. Specifically, for Scope 1 and 2 emissions, a financial control boundary is adopted (previously an equity-share boundary), while maintaining a primary focus on the Upstream sector. The Net Zero targets for Upstream Scope 1+2 GHG emissions by 2030 and for Eni as a whole by 2035 are confirmed and are redefined as **'Net Scope 1+2 Upstream'** and **'Net Scope 1+2 Eni'**, respectively. Scope 1+2+3 emissions include contributions from Scope 1 and 2 as well as Scope 3, the latter reported in accordance with the GHG Protocol classification (previously based on a Lifecycle methodology). The Scope 1+2+3 target is expressed exclusively in terms of emissions intensity, with the aim of reflecting the diversification of the energy portfolio and highlighting both emission-mitigation actions and the development of lower carbon businesses. The Net Zero intensity target for 2050 is confirmed and redefined as **'Net Intensity Scope 1+2+3'**. For all targets, any residual emissions are compensated through the use of high-quality carbon credits[40]. Additionally, baseline-year (2018) indicator values have been recalculated to align with the

(37) The asset integrity process is applied to Eni's assets to ensure correct design and appropriate construction with the most suitable materials, to enforce maximum rigour in plant operations, and to ensure proper decommissioning, while managing residual risks in a way that safeguards people's safety, protects the environment and preserves the company's reputation.
(38) See the page on Eni.com: Eni's Satellite Model: a distinctive approach.
(39) On February 24th 2026, the Council of the European Union adopted the text of the 'Omnibus I', which includes, among other elements, amendments to the Corporate Sustainability Reporting Directive (CSRD).
(40) Certified according to internationally recognised voluntary-market standards and accompanied by additional certifications that also attest to the socio-environmental benefits of project activities (see ▮ GHG emissions offsets and removals).

boundary adopted for target setting. For details on the methodological criteria applied in reporting Eni's Entity-specific Net Zero measurement indicators, refer to the Metrics section.



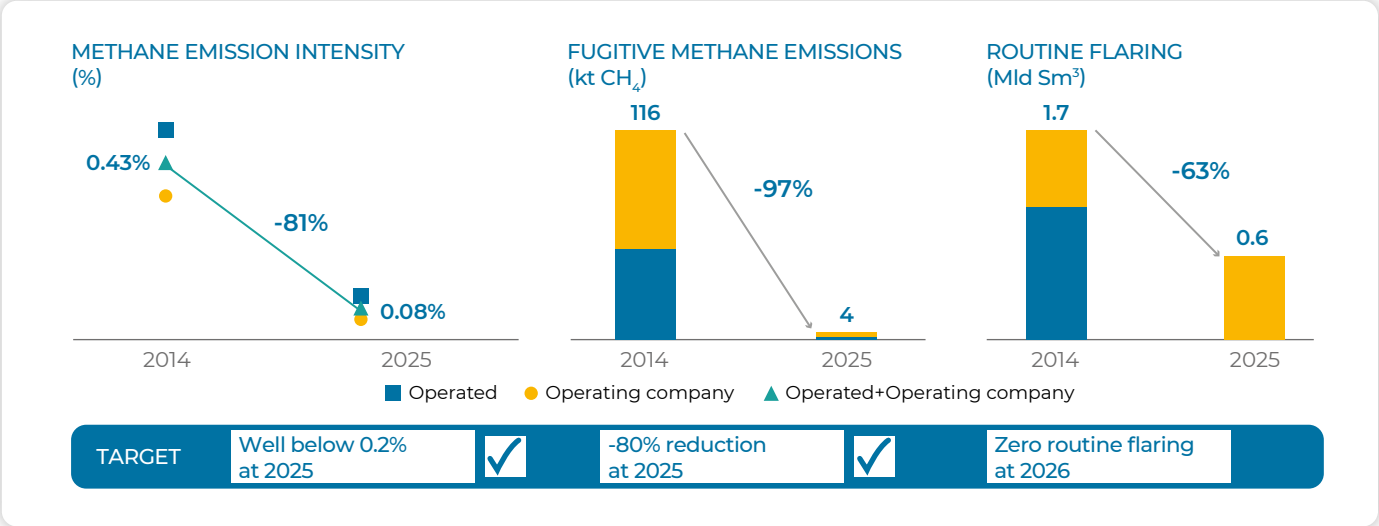
- **NET SCOPE 1+2 UPSTREAM**[41]: represents the Scope 1+2 GHG emissions associated with Eni's upstream activities — whether operated directly or by third parties – accounted for under the financial control boundary and net of carbon credits generated mainly through Natural Climate Solutions and technological solutions. In 2025, the indicator decreased by around 31% compared with 2024, driven primarily by operational-efficiency initiatives and project activities aimed at generating carbon credits. In addition, in 2025 the target of –65% versus 2018 was exceeded, with a reduction of around –68%. The trajectory remains consistent with achieving the Net Zero Upstream target by 2030.
- **NET SCOPE 1+2 ENI**[42]: represents the Scope 1+2 GHG emissions associated with activities operated by Eni or by third parties, accounted for under the financial control boundary and net of carbon credits generated mainly through Natural Climate Solutions and technological solutions. In 2025, the indicator decreased by around 10% compared with 2024, mainly due to operational-management optimisation and project activities aimed at generating carbon credits. Compared with 2018, the indicator has decreased by around 40%, in line with the trajectory towards the Net Zero Eni target for 2035.
- **NET INTENSITY SCOPE 1+2+3**[43]: represents the ratio[44] between Eni's Scope 1+2+3 GHG emissions (net of carbon credits generated mainly through Natural Climate Solutions and technological solutions) and the energy associated with energy products. In 2050, achieving the Net Zero Intensity Scope 1+2+3 target will require the use of carbon credits within a limit of 10% of the baseline value of Scope 1+2+3 emissions. In 2025, the indicator decreased (around –0.4%) compared with 2024, driven by the lower emission intensity of the portfolio mix. Compared with 2018, the indicator has decreased by around 6%.

METHANE AND FLARING EMISSION REDUCTION TARGETS IN THE UPSTREAM BUSINESS *[ESRS 2 MDR-T; E1-4]*

In the Upstream business, where natural gas plays a significant role, methane emission abatement and gas-flaring reduction are central components of the decarbonisation pathway, having contributed substantially to the reduction of direct GHG emissions (Scope 1). In this context, as early as 2016, Eni set a target to reduce fugitive methane emissions by 80% by 2025 (vs. 2014), a target achieved well ahead of schedule in 2019 thanks to the systematic implementation of LDAR (Leak Detection And Repair[45]) campaigns on operated assets. Since 2022, Eni has also adhered to the 'Aiming for Zero Methane Emissions' initiative promoted by the Oil and Gas Climate Initiative (OGCI), which aims to minimise methane emissions from operated assets to the lowest technically achievable levels by 2030. The initiative identifies an emission-intensity threshold of 0.2% as the current sectoral benchmark for near-zero methane emissions. In 2025, methane-emission intensity stood at 0.09% (reducing to 0.08% when including operating companies[46]), confirming a trend already consolidated

(41) Replaces the previously adopted 'Net Carbon Footprint Upstream' indicator, defined on an equity boundary.
(42) Replaces the previously adopted 'Net Carbon Footprint Eni' indicator, defined on an equity boundary.
(43) Replaces the previously adopted 'Net Carbon Intensity' indicator, defined on an equity boundary using a Lifecycle methodology. The 'Net GHG Lifecycle Emissions' indicator is no longer reported.
(44) The numerator includes: (i) Eni's Scope 1+2 emissions (excluding non-energy businesses, such as chemicals, corporate activities and environmental services), reported under the financial control boundary; (ii) Scope 3 emissions from use of sold products (Category 11), estimated based on Eni's equity-share Upstream production. Scope 3 value chain emissions are calculated in accordance with the GHG Protocol and with available sector methodologies (IPIECA Net Volume Accounting), following a materiality assessment consistent with Eni's activities. The denominator includes, on an equity basis, the following energy production streams: (i) Oil & Gas Upstream (net of self-consumption); (ii) biofuels; (iii) thermoelectric power; and (iv) renewable-energy output (accounted for using a fossil-equivalence factor).
(45) Monitoring, detection and repair of methane leaks.
(46) A legal entity delegated to operate Oil & Gas activities in a Country on behalf of the partners (typically a joint structure between National Oil Companies and International Oil Companies).

in previous years and remaining well below the 0.2% threshold. Under the same initiative, Eni confirms its commitment to maintaining methane emissions intensity below 0.2% for Upstream operated assets through to 2030. With regard to gas **flaring**, Eni set in 2015 the objective of eliminating routine flaring and has progressively strengthened initiatives for its reduction, particularly in Congo, Libya and Egypt, where greater logistical, operational and market constraints had limited the utilisation of associated gas. Eni has confirmed the achievement of the 'zero routine flaring' target in 2025 for the operated boundary. For activities carried out through operating companies, achievement of the target depends on the completion of projects in Libya, expected during 2026. Eni confirms its intention to maintain these performance levels and to consolidate its commitment to zero routine flaring across operated assets, ensuring continuity of the actions undertaken and in line with the World Bank's 'Zero Routine Flaring by 2030' initiative.

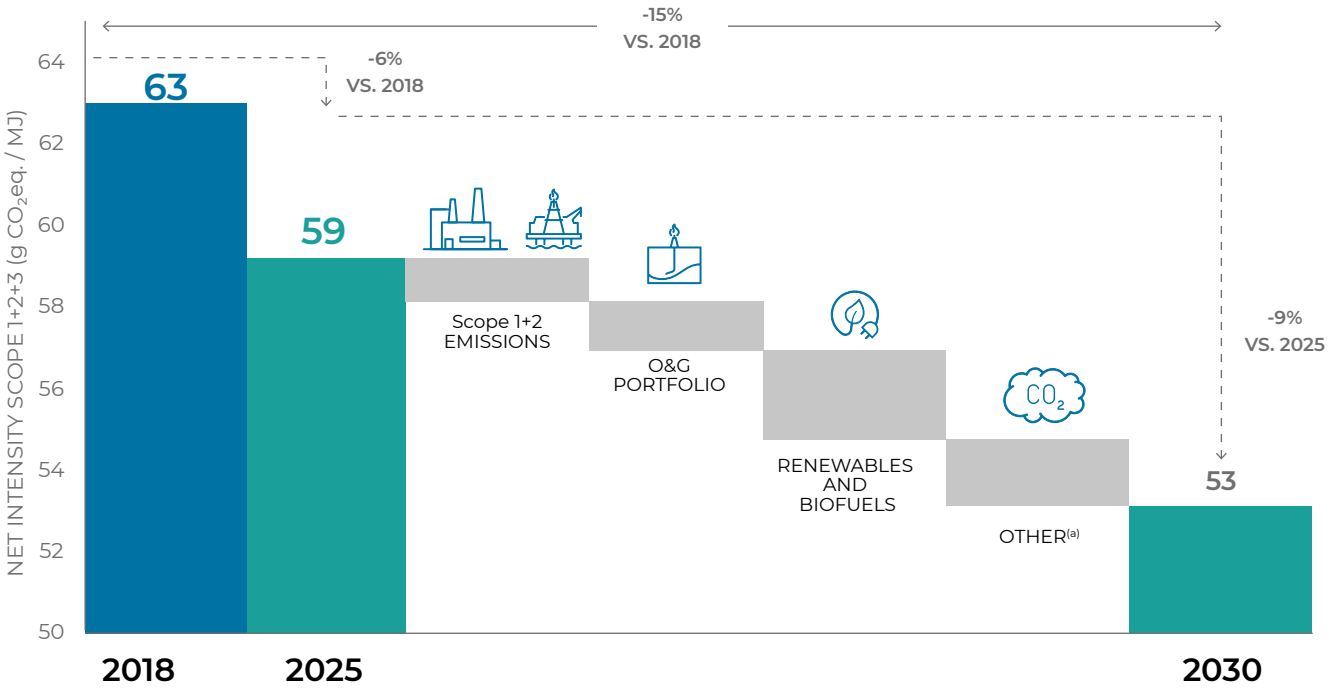


DECARBONISATION LEVERS *[E1-1; E1-3]*

The decarbonisation levers and technologies identified by Eni in its decarbonisation plan apply across the various businesses and are adopted and calibrated in a targeted manner, with time horizons that reflect the technological and commercial maturity of each solution. Between 2018 and 2025, Eni implemented actions that contributed, on the one hand, to the reduction of Scope 1 and Scope 2 emissions from its own operations-acting primarily on flaring, methane and energy-efficiency initiatives aimed at reducing fossil-fuel consumption (see Methane and flaring emission reduction targets in the Upstream business and Energy consumption and energy mix). On the other hand, these actions also contributed to reducing emissions along the value chain (Scope 3), particularly through synergies between traditional activities and transition-related businesses, as well as portfolio measures. Looking ahead, the initiatives planned by Eni to reduce Net Intensity Scope 1+2+3 will be structured along multiple levers that act both on operational emissions and on the evolution of the energy portfolio. By 2030, a significant contribution will derive from improved operational performance, Oil & Gas portfolio actions and the evolution of the production mix. In particular, efficiency measures and the rationalisation of industrial assets will help reduce Scope 1 and 2 emissions. In addition, the progressive increase in the share of gas (including condensates) over total production (above 60% by 2030) will reduce overall emission intensity compared with a scenario characterised by a greater share of oil, due to the lower emission factor of natural gas. Another key contribution will stem from the progressive diversification of the portfolio towards lower carbon solutions, reducing the carbon intensity of the products and services offered. The development of biofuels will represent a central element of this strategy, offering an opportunity to convert and scale down existing traditional refining capacity. Following the conversions of the Porto Marghera (2014) and Gela (2019) biorefineries, the conversion project of the Livorno site was launched in 2024, with start-up expected by the end of 2026. In 2025, Eni reached a biorefining capacity of 1.65 million tonnes and expects to reach 5 million tonnes by 2030, with optionality for more than 2 million tonnes of Sustainable Aviation Fuel (SAF), thereby contributing to the decarbonisation of hard-to-abate sectors such as aviation, maritime transport and heavy road transport. In parallel, renewable-energy generation developed through Plenitude will support the progressive reduction of the emission intensity of the energy portfolio. In 2025, Plenitude reached an installed renewable capacity of 5.8 GW, achieving an annual growth rate above 40%, in line with expansion targets to reach 15 GW by 2030. Complementing the industrial and portfolio levers – and in line with evolving consumption patterns – a potential reduction in emissions is also considered through the increasing share of Oil & Gas volumes destined for

lower carbon sectors (e.g., non-energy uses[47]) and/or the compensation of residual emissions through high-quality carbon credits (offsets), primarily from Natural Climate Solutions (up to a maximum of 15 $MtCO_2eq$.[48] by 2030).

MAIN DECARBONISATION LEVERS



(a) In line with trends in final energy consumption, the 'Other' category may include a gradual increase in the share of oil and gas allocated to lower carbon sectors (such as non-energy uses) and/or the contribution of carbon offsets (up to a maximum of 15 $MtCO_2eq$. by 2030).

In the long-term, Eni's pathway towards Carbon Neutrality by 2050 will continue along the same directions, with a further strengthening of the gas component in the production mix (around 90% by 2050), the consolidation of lower carbon solutions, and an increase in Plenitude's renewable capacity to 60 GW by 2050. Carbon Capture and Storage (CCS) is an additional decarbonisation lever. From the period after 2030 onwards, as technologies advance and projects mature, CCS will help reduce operational emissions linked to energy use in Eni's activities. For residual emissions, compensation and removals are envisaged through Natural Climate Solutions (NCS) and technological solutions. In 2050, achieving the Net Zero Intensity Scope 1+2+3 target will require the use of carbon credits within a limit of 10% of the baseline value of Scope 1+2+3 emissions (see ▮ GHG emissions offsets and removals). Eni also contributes to the energy transition through activities that, while not directly affecting its own emissions, support decarbonisation of third parties and hard-to-abate sectors. These include research and development (R&D), Plenitude's offering of solutions and services aimed at the electrification of consumption and efficiency improvement, and the development of CCS projects for industrial clients (see ▶ Operating review/CCS and Agri). The pace of this transformation and the relative contribution of each lever will depend on several variables, including market dynamics, the scientific and technological outlook, and the regulatory framework. The milestones of Eni decarbonisation pathway have been identified through a prioritisation exercise for intervention levers, based on internal analyses and on the main international scenarios that aim for carbon neutrality by 2050 in order to limit the increase in global temperature to 1.5°C by 2100. While acknowledging the limitations of comparing a corporate context with the global context, Eni decarbonisation plan[49] – both in terms of levers and emission reduction targets – is substantially compatible with such scenarios (see IPCC category C1-C2 scenarios in ▮ Main reference scenarios, the section ▮ Decarbonisation targets).

(47) Use of energy products as feedstock for the production of non-energy goods (e.g., natural gas used to produce fertilisers) or for direct uses that do not involve energy production, such as lubrication or road paving.
(48) Used to reduce absolute Scope 1+2+3 emissions in the 2030 target year.
(49) Defined on entity-specific targets.

ASSESSMENT OF LOCKED-IN EMISSIONS [E1-1]

Locked-in emissions represent the estimate of future GHG emissions associated with existing or planned assets and operations in the Upstream and Downstream, based on their technological configuration and remaining useful life. Under certain energy-transition scenarios aligned with low emission decarbonisation pathways, these emissions may not be fully compatible with expected emission levels, potentially leading to economic-financial implications. Eni monitors potential locked-in emissions arising from its main assets and projects, maintaining a medium-to-long-term perspective through the Strategic Plan and assessing progress towards the pathway to Carbon Neutrality by 2050. Portfolio-resilience analyses carried out as part of impairment testing have not identified any factors that would compromise the recoverability of asset carrying amounts under the scenarios considered. In the Upstream sector, Eni continues to adopt an exploration model based on organic growth and selective enhancement of discoveries. Investment selection considers both economic value and emission intensity; to help reduce the emission footprint, priority is given to investments in resources already in production and to exploration activities adjacent to existing assets and infrastructures. In Downstream, Eni aims to improve the efficiency of its operations and integrate lower carbon products into its offering, including through the conversion of traditional refining capacity. Eni also assesses portfolio resilience to mitigate risks associated with stranded assets and applies an internal carbon-pricing mechanism to verify the consistency of new investments with decarbonisation targets (see Transition risks).

PATENTS AND INNOVATION [ENTITY-SPECIFIC]

Eni's Code of Ethics assigns a central role to innovation (see Policies) and, consistently, Eni is committed to acquiring **cutting-edge technological competences** to support this principle. In particular, the topic of innovation is strongly linked to climate aspects and, for the next strategic plan, the company has set the target of maintaining 70% of R&D expenditure on areas relating to decarbonisation, circular economy and the energy transition.

Target	Target year	2025 Performance	Base year and reference value	Notes (Scope, methodology, evidence)
Maintaining 70% of R&D expenditures on areas related to decarbonisation, circular economy and the energy transition	2030	80%	2022: 70%	Expenditures related to Research and Development, innovation and maintenance of the patent portfolio of Eni SpA and its subsidiaries

For 2025 Eni's economic commitment to scientific research and technological development amounts to €207 million, of which about €165 million are allocated to the pathway of reducing the carbon footprint of processes, the circular economy, the exploitation of renewable energies and magnetic confinement fusion. This expenditure includes, in particular, the areas of biorefining, chemistry and the production of energy from renewable sources (including biomass), energy storage, the capture, transport, storage and reuse of CO_2, the reduction of the carbon footprint of processes. The overall expenditure on innovation, which includes, in addition to Research & Development expenditure, also other innovative activities, including those relating to High Performance Computing, Artificial Intelligence and Open Innovation, is equal to about € 460 million.

RESEARCH & DEVELOPMENT	Unit	2025	2024
R&D expenditures[a]	(€ Million)	207	178
of which: related to decarbonisation, circular economy and the energy transition		*165*	*145*
Patent application first filings	(number)	42	39
of which: related to renewable energy sources		*21*	*23*

(a) The items reported in the table are included in the ▶ Note 30 'Costs - Purchases, services and other charges' of the consolidated financial statements.

CAPITAL ALLOCATION [E1-1; E1-3]

The shift towards a lower carbon product portfolio is supported by the steady growth of initiatives to develop new energy solutions and services, both in the short and in the medium-to-long-term. Confirming this commitment, in 2025[50] Eni incurred expenditure of €3.3 billion[51] for lower carbon intensity activities. In particular, over 50% of this spending was allocated to the development of biorefining and biofeedstock initiatives and renewable power generation, and over 20% to Scope 1+2 emission reduction initiatives (including energy-efficiency measures and flaring-down projects).

(50) For the 2025 investments relating to the exploration, development and production of hydrocarbons, please refer to ▶ Note 12 of the consolidated financial statements (the Company is excluded from the EU reference benchmarks pursuant to Article 12, paragraph 1, points (e) to (g), and paragraph 2, of Commission Delegated Regulation (EU) 2020/1818).
(51) Please refer to the section EU Taxonomy for a reclassification based on the criteria set out in the European regulation.

In the upcoming five-year plan[52], Eni expects to allocate €12 billion to lower carbon intensity activities, reaffirming the central role of renewable energy and biofuel development initiatives (biorefining capacity rising from 1.65 Mt in 2025 to 5 Mt in 2030) and Scope 1+2 emission reduction initiatives. In addition to what is shown in the table, Plenitude plans to allocate around €9 billion to support the development of renewable power generation (installed capacity increasing from 5.8 GW in 2025 to 15 GW in 2030). Below is a breakdown of the resources planned for the different decarbonisation actions.

EXPENDITURES[(a)]	Unit	2025	2026-30
Total value	(€ billion)	3.3	12.2
GHG emission reduction		0.7	1.1
Renewables and biofuels		1.8	7.4
Research for Lower Carbon activities		0.2	0.8
Circular Economy[(b)]		0.1	0.8
Other (Natural Climate Solutions, Venture Capital, new energies development)		0.5	2.1

(a) Expenditures items have been updated, compared to those reported in the 2024 Sustainability Statement, in line with what is reported in the paragraph Decarbonisation levers. The items in the table are included in the ▶ Note 14 'Intangible assets' and ▶ Note 30 'Costs - Purchases, services and other charges' of the consolidated financial statements.
(b) The item includes expenditure for bio-based chemistry.

GHG EMISSIONS OFFSETS AND REMOVALS *[E1-7]*

Eni supports, through medium and long-term agreements with partners and local authorities, the development of projects aimed at generating carbon credits in the voluntary market to compensate for residual GHG emissions that cannot otherwise be reduced, monitoring the quality and integrity of such credits. To achieve the 2050 Net Zero target for Net Intensity Scope 1+2+3, Eni intends to use carbon credits only after reducing 90-95% of its GHG emissions. Currently, the carbon credits used by Eni to meet its Net Zero targets are generated by activities that reduce CO_2 emissions that would otherwise be released into the atmosphere. These include **Natural Climate Solutions** (NCS), which aim to protect and sustainably manage land. Examples include REDD+[53] projects, the first initiatives promoted by Eni, which support forest conservation, biodiversity protection and local sustainable development[54]. Alongside NCS initiatives, **technological solutions** are also deployed. Among these there is the 'Eni for Clean Cooking' programme, launched in 2018, which promotes the introduction of improved cookstoves that reduce the consumption of non-renewable biomass[55], with the dual objective of improving people's health conditions and contributing to forest conservation. The programme has been implemented in Congo, Mozambique, Angola, Rwanda, Tanzania, Madagascar and Côte d'Ivoire, reaching so far around 3.7 million people[56] (2.2 million in 2025 alone), with the goal of ensuring access to safer, more efficient and more sustainable cooking systems for 20 million people by 2030. The large-scale adoption of clean-cooking systems also fosters the development of local entrepreneurship and economic activity (e.g., production and distribution of cookstoves). Starting in 2025, the programme began transitioning from improved cookstoves to more advanced technologies - such as induction cookstoves in urban areas and pyrolytic cookstoves powered by agricultural and agroforestry residues in rural areas. This evolution will make it possible to progressively eliminate the use of non-renewable biomass, significantly reducing deforestation. Eni's strategy foresees a progressive increase in the share of credits derived from so-called Carbon Dioxide Removal (CDR) projects - activities (NCS or technological solutions) that remove CO_2 directly from the atmosphere, such as ecosystem restoration or increased soil-carbon stocks through appropriate agricultural practices. In this context, Eni has launched the Makueni Agroforestry Carbon Project (MACP) in Kenya, promoting Sustainable Agriculture and Land Management (SALM)[57], and the Conservation & Restoration of Classified Forests (CRCF) project in Côte d'Ivoire. The carbon credits used by the Group are certified under internationally recognised voluntary-market standards, such as the Verified Carbon Standard (VCS) by Verra or the Gold Standard (GS). In addition, the credits are accompanied by supplementary certifications — such as the Climate, Community & Biodiversity Standards (CCBS) or the Sustainable Development Verified Impact Standard (SD VISta) — attesting to their socio-environmental benefits (e.g., biodiversity conservation, economic development and improved living conditions for local communities). Details of the carbon credits retired[58] in 2025 are provided below.

(52) Over 40% of the planned expenditure for 2026-2030 is aligned with the EU Taxonomy. Compared with the regulation, the 2030 spending forecast differs as it also includes interventions carried out in joint ventures, all expenditure contributing to emission reduction (such as energy efficiency measures and routine flaring reduction), and spending supporting the development of Plenitude's customer base.
(53) Reducing Emissions from Deforestation and Forest Degradation' (REDD+), a framework defined and promoted by the United Nations.
(54) These initiatives are located in Zambia, Tanzania, the Democratic Republic of the Congo, Mozambique, Mexico and Côte d'Ivoire.
(55) Non-renewable biomass (often indicated as fNRB - fraction of Non-Renewable Biomass) refers to wood, charcoal or other biomass used as fuel and harvested unsustainably from forests or ecosystems, exceeding the natural regeneration capacity of vegetation.
(56) Expansion into additional Countries in Sub-Saharan Africa and Asia is also under evaluation.
(57) Among the actions falling under the SALM category are agricultural practices that increase soil organic-carbon content and the integration of tree species into cropping systems.
(58) Refers to the cancellation or retirement of carbon credits within the electronic registry where they are held, thereby preventing further transfer or use for emission-offsetting purposes (e.g., avoiding double counting).

RETIRED CARBON CREDITS[a]	Unit	2025	2024
Total	($MtCO_2eq.$)	7	5.9
Reduction credits	(%)	100	100
Removal credits		0	0
of which: biogenic removal		*0*	*0*
of which: technological removal		*0*	*0*
Credits verified according to the VERRA standard		100	100
Credits from projects in the EU		0	0
Credits subject to corresponding adjustment according to Art.6 of P.A.		0	0

(a) These credits originate from projects supported by Eni and were retired in February 2026 for the 2025 accounting of the targets defined on the equity boundary. For the indicators defined under the financial control boundary, a lower amount of credits — approximately 5 million tonnes of $CO_2eq.$ — was used, in order to ensure alignment and comparability in the presentation of targets.

In addition to the project-development activities described above, Plenitude[59] also procures carbon credits through purchases on the voluntary market, in accordance with the same certification standards used by Eni.

METRICS *[ESRS 2 MDR-M; E1-5; E1-6]*

GHG Metrics (Scope 1, 2 and 3)

Eni reports its GHG emissions in line with major international standards and industry best practices. Scope 1 and Scope 2 emissions are reported by including within the consolidation boundary: (i) subsidiaries (fully consolidated) and (ii) the proportional share of activities in joint operations (incorporated and unincorporated) that are consolidated, as well as activities related to mining initiatives managed by operating companies. In addition, for operated assets, emissions are reported at 100%. Scope 3 emissions related to the value chain are reported in accordance with the categories defined by the GHG Protocol and based on available sector methodologies, following a materiality assessment consistent with Eni's activities. In addition to the metrics described above, Eni also reports emissions through a set of additional entity-specific indicators used to track operational performance and progress along the pathway to achieving Carbon Neutrality by 2050.

		2025		2024		Trend
GHG EMISSIONS SCOPE 1 AND 2	Unit	Total (ESRS)	of which consolidated[a]	Total (ESRS)	of which consolidated[a]	2025 vs. 2024
Scope 1 GHG emissions						
Direct GHG emissions (Scope 1)	($MtCO_2eq.$)	28.4	26.2	31.1	27.4	-9%
of which: CO_2 equivalent from combustion and process		*23.5*	*21.9*	*25.3*	*22.9*	*-7%*
of which: CO_2 equivalent from flaring		*2.7*	*2.3*	*3.6*	*2.5*	*-23%*
of which: CO_2 equivalent from venting		*2*	*1.8*	*2*	*1.9*	*-4%*
of which: CO_2 equivalent from methane fugitive emissions		*0.1*	*0.1*	*0.2*	*0.1*	*-15%*
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems	(%)	61	-	58	-	5%
Scope 2 GHG emissions						
Indirect GHG emissions (Scope 2) location-based	($MtCO_2eq.$)	0.7	0.6	0.8	0.7	-15%
Indirect GHG emissions (Scope 2) market-based		0.8	0.7	0.9	0.9	-17%

(a) The value reported in this column refers to consolidated companies, as required by the ESRS (E1-6 50a). The difference between the total value — calculated according to the ESRS methodology — and the consolidated companies relates to non-consolidated operated activities (as required by ESRS E1-6 50b). In 2025, non-consolidated operated Scope 1 GHG emissions amounted to 2.2 $MtCO_2eq.$

(59) In 2025, Plenitude used 3.2 $MtCO_2eq.$ (verified by Gold Standard and Verra) associated with compensated-gas supplies, comprising: (i) 0.14 $MtCO_2eq.$ representing the difference between estimated and actual credits associated with Q4 2024 compensated-gas supplies and retired in October 2025; (ii) 3.06 $MtCO_2eq.$ representing the estimated purchase of carbon credits to be finalised in 2026 for 2025 compensated-gas supplies. Of this amount, 1.93 $MtCO_2eq.$ — linked to gas consumed and billed to Plenitude customers between January and September 2025 — was offset in February 2026. The remaining share, linked to gas billed from October to December 2025 and estimated at 1.13 $MtCO_2eq.$, will be offset by October 2026.

GHG EMISSIONS SCOPE 3 AND OTHER INDICATORS	Unit	2025	2024	Trend 2025 vs. 2024
Relevant Indirect GHG emissions (Scope 3)				
Category 11. Use of sold products[a]	($MtCO_2eq.$)	182.3	181.0	1%
Total GHG emissions				
Total GHG emissions location-based		211.4	212.8	-1%
Total GHG emissions market-based		211.5	212.9	-1%
Entity-Specific Indicators				
Net Scope 1+2 Upstream		4.7	6.8	-31%
Net Scope1+2 Eni		21.4	23.8	-10%
Intensity Net Scope 1+2+3	($g\ CO_2eq./MJ$)	59.0	59.2	0%
Entity-Specific Indicators - 100% Operated[b]				
Direct GHG emissions (Scope 1)	($MtCO_2eq.$)	18.6	21.2	-13%
Indirect GHG emissions (Scope 2) location-based		0.5	0.6	-14%
Direct methane emissions (Scope 1)	($kt\ CH_4$)	14.8	16.0	-7%
of which: Upstream fugitive emissions		*1.1*	*1.7*	
Emissive intensity of methane Upstream[c]	(%)	0.09	0.09	
Volume of hydrocarbons sent to flaring[d]	(billion Sm^3)	0.47	0.84	-44%
of which: routine Upstream		*0.00*	*0.12*	*-100%*

(a) Category 11 of the GHG Protocol – Corporate Value Chain (Scope 3) Standard. Estimated on the basis of Upstream production sold on an Eni share, in line with IPIECA methodologies. Emissions from consolidated companies alone amounted to 134.1 $MtCO_2eq.$ in 2025.
(b) The operated boundary, consistent with industry practice, includes Eni SpA, subsidiaries, relevant leasing contracts, and accounts for 100% of operated Joint Operations (incorporated and unincorporated) as well as 100% of data from operated Joint Ventures and Associates. The indicator refers to operated consolidated activities (i.e., the portion of emissions pertaining to consolidated companies, as required by ESRS E1-6 50a) and to operated but non-consolidated activities. Unlike the total ESRS indicator, emissions from consolidated but non-operated companies are therefore excluded. For business-segment views, see ▶ Operating review.
(c) Ratio between direct methane emissions, expressed in m^3 of CH_4, and the sold natural-gas production of Upstream operated assets.
(d) Volume of hydrocarbons sent to flare for combustion (flaring). Specifically, a distinction is made between total hydrocarbons sent to flaring and volumes sent to routine flaring in the Upstream sector, which includes routine well operations, gas/oil treatment facilities and compressor stations in cases of excess gas.

In 2025, Scope 1 emissions reported under the ESRS boundary amounted to 28.4 $MtCO_2eq.$, a reduction of around 9% compared with 2024. The decrease was mainly driven by the Exploration & Production sector (due to asset divestments in Nigeria and Congo, the implementation of gas valorisation projects in Congo, and actions to curb non-routine flaring) and by the chemicals sector (associated with the industrial transformation plan). It should be noted that, of the consolidated total (26.2 $MtCO_2eq.$), 3.8 $MtCO_2eq.$ (14.5%) relate to assets not operated by Eni. Scope 2 emissions declined slightly in both the location-based and market-based views, due to lower electricity imports in the chemicals sector. Scope 3 Category 11 emissions (use of sold products) amounted to approximately 183 $MtCO_2eq.$ in 2025, a slight increase (+1%) consistent with the rise in Upstream sold production. Considering the contribution in 2025 from LNG, renewable electricity and biofuel sales in terms of potentially avoided emissions[60], the overall saving would be around 17.3 $MtCO_2eq.$[61]. Specifically, 13.2 $MtCO_2eq.$ are associated with LNG sales, assuming that natural gas replaces more carbon-intensive fossil fuels — such as oil and coal — in power generation; 2.1 $MtCO_2eq.$ derive from the sale of electricity generated from renewable sources, assuming displacement of the average Country grid-mix emissions as well as from e-mobility services and energy efficiency retrofitting initiatives; and 2.0 $MtCO_2eq.$ result from biofuel sales, assuming an emission saving factor of around 80% compared with the reference fossil fuel.

(60) Avoided emissions are emissions that would have occurred if a particular action or intervention had not taken place. Certain emissions can be avoided by using a more efficient and/or lower emission product or service (e.g., using renewable energy instead of fossil fuels - see WBCSD, 2023), thereby reducing third-party emissions.
(61) (i) LNG: ~13.2 $MtCO_2eq.$ - the avoided-emissions calculation considers the share of gas destined for the power sector in the Countries of sale. For all fossil fuels analysed (coal, oil, LNG), only emissions from the electricity-generation phase are included, based on IEA (Data & Statistics, Emission Factors) and Enerdata data. (ii) Renewables: 2.1 $MtCO_2eq.$ - emission factors were derived from IEA Emission Factors 2025. (iii) Biofuels: 2.0 $MtCO_2eq.$ - the average avoided-emission factor was calculated as the ratio between emissions associated with HVO biofuel volumes sold in 2025 (from sustainability certificates) and the reference fossil-fuel value defined in the RED III Directive (94 $gCO_2eq./MJ$). The contribution from the Chalmette biorefinery in Louisiana is not included.

Methodological Note

Scope 1-2

In line with applicable regulatory requirements and consistent with major international standards (WBCSD/WRI GHG Protocol Initiative Standard and sector best practices), GHG emissions are reported for all relevant emission sources, considering the following gases: CO_2, CH_4 and N_2O. Other greenhouse gases (HFCs, PFCs, SF_6, NF_3), based on analysis of available data and in line with Oil & Gas sector practice, are not considered significant as they account for approximately 0.02% of total GHG emissions. Global Warming Potentials (GWPs) from the IPCC Sixth Assessment Report (AR6) over a 100-year horizon are used for conversion into CO_2eq.: 29.8 for CH_4 and 273 for N_2O. Scope 1 GHG emissions are classified into the following categories: (i) Combustion and process (stationary combustion, mobile sources and industrial-process operations); (ii) Flaring (controlled combustion of hydrocarbons via flare); (iii) Venting (controlled release to the atmosphere of unburned gas, mainly CH_4, during operational activities such as Oil & Gas exploration and production, power generation and gas transportation); (iv) Fugitive emissions (unintentional methane leaks from equipment and components such as pumps, valves, compressor seals, etc.). Scope 1 and Scope 2 emissions are calculated based on measurement or, where not available, estimation (e.g., fuel consumed, electricity purchased, distance travelled). Depending on their physical origin, data are sourced from: (i) fuel-meter readings; (ii) utility bills (e.g., electricity consumption); (iii) direct measurement (e.g., LDAR campaigns for fugitive emissions); (iv) other methods applied at specific Eni sites and facilities. Emission factors are determined based on gas chemical composition or derived from literature sources. Specifically: (i) for installations subject to the EU ETS, national standard parameters under Regulation (EU) 2018/2066 (updated for 2025) issued by the Ministry for Ecological Transition are applied for natural gas, LPG, refinery fuel gas, petroleum-derived gas and flare gas; (ii) for other installations, the main references are the IPCC guidelines and the API Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry (2009/2021) for CO_2, CH_4 and N_2O. At Eni sites where LDAR programmes are in place, fugitive CH_4 emissions are determined using periodic leak-measurement campaigns. Measurement results are used to quantify annual emissions by applying emission factors from API, EPA (e.g., EPA Protocol No. 453) and OGMP standards. At sites where LDAR is not implemented, fugitive emissions are estimated based on equipment-component inventories (valves, flanges, etc.) or on oil and gas production volumes, using standard emission factors (API Compendium). Biogenic CO_2 Scope 1 emissions are reported separately; they amounted to 0.27 and 0.21 $MtCO_2$eq. in 2024 and 2025 respectively, and derive from biomass combustion and biomethane production processes. Scope 2 emissions are reported according to two approaches: a) Location-Based - based on the average electricity-generation mix of the Country from which third-party electricity is purchased (IEA Emission Factors database); b) Market-Based - based on supplier-specific electricity-data, considering the share of renewable electricity, the Country residual mix, and contractual instruments linked or unlinked to the supply contracts (in 2025, these instruments covered around 55% of total electricity purchases). Emissions associated with non-renewable or non-certified supply are calculated using supplier-specific factors or the residual mix where available; otherwise, the Country electricity mix is used (AIB 2024 factors). Emission factors for steam purchases are derived from the API Compendium. Biogenic CO_2 Scope 2 emissions are not estimated as they are deemed not significant. Non-consolidated operated Scope 2 emissions amounted to 0.04 $MtCO_2$eq. (location-based) and 0.05 $MtCO_2$eq. (market-based), as required by ESRS E1-6 50b.

Scope 3

GHG emissions associated with Eni's value chain — not accounted for as Scope 1 or Scope 2 — are reported according to the WBCSD/WRI GHG Protocol, the Corporate Value Chain (Scope 3) Standard and IPIECA methodologies. Scope 3 emissions are classified by category and reported following a materiality assessment consistent with Eni's activities. For the Oil & Gas sector, the only category considered significant (~92.8% of total) is the use of sold energy products (Category 11). These emissions are estimated using the Net Volume Accounting criterion defined by IPIECA. The calculation applies ISPRA emission factors, includes assumptions on end-use sold products applications, and is entirely based on primary activity data (specifically, sold hydrocarbon production). Other categories are not reported as they are not considered significant (together 7.2% of total Scope 3, equal to 196.5 $MtCO_2$eq., of which ~0.9% Category 1, ~1.0% Category 10 and ~3.2% Category 15). For Joint Ventures, Associates, within the value chain and outside it, only Scope 1 and Scope 2 emissions are considered. Biogenic CO_2 Scope 3 emissions amounted to approximately 3.1 and 2.9 $MtCO_2$eq. in 2024 and 2025 respectively, linked to the combustion of biofuels sold and biomethane injected into the grid, calculated using DEFRA factors.

To ensure continuity in the presentation of the decarbonisation pathway from 2020 to date, the results of indicators previously constructed on the equity boundary are also reported below.

ENTITY-SPECIFIC INDICATORS – EQUITY[a]	Unit	2025	2024	Trend (2025 Vs. 2024)	Trend (2025 Vs. 2018)
Net Carbon Footprint Upstream (Scope 1+2)	($MtCO_2eq.$)	4.7	6.8	-31%	-69%
Net Carbon Footprint Eni (Scope 1+2)		21.3	23.6	-9%	-43%
Net GHG Lifecycle Emissions (Scope 1+2+3)[b]		370	395	-6%	-27%
Net Carbon Intensity (Scope 1+2+3)	($gCO_2eq./MJ$)	62.9	65.2	-3.5%	-7%

(a) For details on the methodological criteria used to report entity-specific (Equity) target measurement indicators, please refer to Eni's 2024 Annual Report.
(b) In 2025, the performance of the indicator reflects the contribution from carbon credits (7 million $tCO_2eq.$ retired by Eni and Plenitude offsets in Eni share amounting to 2.9 million $tCO_2eq.$).

Energy consumption and energy mix

The energy efficiency interventions carried out in the year allow an effective saving of primary energy compared to baseline consumption of over 308 ktoe/year, deriving mainly from projects in the Upstream area (77%), with a benefit in terms of emission reduction equal to over 765 kt of CO_2eq. Considering also Scope 2 emissions, i.e. deriving from purchased electricity and heat, the net CO_2 saving resulting from energy-saving projects rises to about 800 kt of CO_2eq. In 2025 Eni's total energy consumption (equal to 84.4 Million MWh) records a reduction compared to 2024, mainly due to the contraction of fossil energy consumption, in particular in Upstream, to boundaries changes (portfolio operations in Nigeria with a consequent fall in fuel gas consumption and in Congo, with a reduction in diesel consumption and a further contraction in fuel gas consumption) and to the shutdowns of Versalis plants (Brindisi and Priolo, in Italy). Renewable energy consumption (equal to 548,060 MWh) is overall down, since increases in purchases of electricity covered by guarantees of origin were offset by lower consumption of fuels from renewable sources following the shutdown of biomass boilers at the Versalis plant in Crescentino (Italy).

ENERGY CONSUMPTION	Unit	2025 Operated	2025 Consolidated not operated[a]	2024 Operated	2024 Consolidated not operated[a]
Total energy consumption[b]	(MWh)	84,399,860	31,146,286	92,738,602	32,150,544
Total fossil energy consumption		83,851,801	31,078,728	92,151,343	32,077,325
Fuel consumption from crude oil and petroleum products		17,757,550		22,658,539	
Fuel consumption from natural gas		63,641,599		67,054,303	
Fuel consumption from other fossil sources		350,927		331,591	
Consumption of electricity, heat, steam and cooling acquired or purchased from fossil sources		2,101,725		2,106,910	
Total renewable energy consumption		548,060	67,558	587,259	73,219
Fuel consumption from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)		313,843		355,385	
Consumption of electricity, heat, steam and cooling acquired or purchased from renewable sources		219,450		215,999	
Non-combustible, self-generated renewable energy consumption		14,767		15,875	

(a) The data relating to consolidated entities non operated by Eni (but by third parties) are not always reported, as they are collected with a different level of granularity compared to operated entities.
(b) Eni's energy consumption balance is calculated as follows: (i) each of the energy carriers is converted into tonnes of oil equivalent according to the appropriate conversion factors indicated at site/company level; (ii) for each energy carrier Eni's consumption is calculated as the sum of the values of production and import from companies outside Eni's consolidation boundary, from which the values of export to companies outside Eni's consolidation boundary are then subtracted (for the purposes of calculating Eni's energy balance, data consolidation takes place excluding internal exchanges between group sites/companies); (iii) the consumption of all the individual energy carriers is converted into MWh and their sum represents Eni's energy balance. The parameters considered are: (i) Total energy consumption (sum of Fossil energy consumption and Renewable energy consumption); (ii) Fossil energy consumption (sum of Consumption of fuel from crude oil and petroleum products, Consumption of fuel from natural gas, Consumption of fuel from other fossil resources and Consumption of electricity, heat, steam and cooling acquired or purchased from fossil sources); (iii) Renewable energy consumption (sum of Consumption of fuel from renewable sources, including biomass, Consumption of electricity, heat, steam and cooling acquired or purchased from renewable resources and Consumption of non-combustible renewable energy, self-produced).

ENERGY PRODUCTION	Unit	2025	2024
Entity-Specific Indicators			
Installed capacity from renewable sources[a]	(MW)	4,121	3,851
Capacity of biorefineries[b]	(Mt/year)	1.65	1.65
Sold production of biofuels[c]	(kt)	925	982
Energy production from renewable sources[d]	(GWh)	5,629	4,665
Indicators – Operated			
Non-renewable energy production[e]	(MWh)	22,790,761	28,240,065

(a) The indicator measures the maximum capacity of electricity generation plants from renewable sources attributable to Eni (wind, solar, wave power and any other non-fossil source deriving from natural resources, excluding nuclear energy). Capacity is defined as installed when the plants are in operation or when 'mechanical completion' is reached, which represents the final phase of construction of the plant with the exception of the connection to the grid. The indicator is reported according to the equity boundary.
(b) Maximum authorised processing capacity at the Ecofining plant of each biorefinery. The indicator refers to the Enilive entities and is reported with financial boundary.
(c) The production of the biorefineries is expressed in terms of HVO (Hydrotreated Vegetable Oil) according to the definition provided in the reference regulations and includes all producible HVO fractions: HVO diesel, HVO jet, HVO naphtha and HVO LPG. For the classification of bio productions, reference is made to the articles/paragraphs dedicated in the EU renewable directives (Renewable Energy Directive and related directives), and national transposition provisions (e.g. for Italy the implementing Legislative Decrees), for productions sold in Europe, and to the provisions of the EPA (Environmental Protection Agency of the USA, including the Renewable Fuel Standard Program) for productions sold in the United States. The indicator refers to the Enilive entities and is reported with financial boundary.
(d) Electricity produced from the exploitation of a renewable source (wind, solar, wave power and any other non-fossil source deriving from natural resources, excluding nuclear energy). The indicator refers to Plenitude and is reported with financial boundary.
(e) Total production of primary sources.

TRANSPARENCY AND PARTNERSHIP

Transparency in the disclosure

Eni communicates climate-related information in compliance with regulatory sustainability-disclosure requirements, while also referring to the main voluntary guidelines and best practices for climate reporting, including the OECD Guidelines for the inside-out perspective and the TCFD framework for the outside-in view. Eni contributes to the development of standards and best practices for comprehensive and effective climate disclosure, including through participation in international industry initiatives. In particular, adherence to the OGMP 2.0 programme strengthens the reliability and transparency of methane emissions reporting in the Oil & Gas sector. The quality and transparency of Eni's methane reporting have been recognised by UNEP through the awarding of the OGMP 2.0 Gold Standard Reporting level, as referenced in the IMEO methane emissions reports published in 2024 and 2025. Eni's climate-disclosure quality and transparency have also been positively assessed in the Pledges to Progress 2025 report, produced by UNEP, the IEA and the Environmental Defense Fund (EDF), which evaluates actions undertaken by Oil & Gas companies in support of the decarbonisation commitments set out in the Oil & Gas Decarbonisation Charter (OGDC). As part of its continuous improvement approach, in 2024 Eni published a dedicated report[62] outlining its actions to reduce methane emissions across all operations. Transparency in climate disclosure, combined with the company's decarbonisation strategy, has contributed to Eni's positive performance in major ESG ratings and climate benchmarks (see ESG Ratings and Capital Market Update on Eni's website). As part of its advocacy activities, Eni also shares its position on climate change and related climate strategy topics (see Business Conduct).

Partnerships for decarbonisation

Eni collaborates and engages with institutions, academia, companies and international organisations to foster the energy transition by generating and sharing knowledge, developing best practices and supporting initiatives that create value both for the company and for its stakeholders. Eni is a founding member of the UN Environment Programme's Oil & Gas Methane Partnership (OGMP), the Oil and Gas Climate Initiative (OGCI), and actively participates in expert groups such as IPIECA and IOGP. Eni is also a signatory of the Oil & Gas Decarbonisation Charter[63] (OGDC), a key initiative launched at COP28 to guide the sector towards transparent and concrete actions to reduce emissions, including methane and flaring. To support these commitments, Eni has joined the Global Flaring and Methane Reduction (GFMR) trust fund, launched by the World Bank, which aims to help governments and national operators eliminate methane emissions and routine flaring by 2030. These collaborations have contributed to the development of industry best practices for methane emission monitoring, reporting and verification, as well as the promotion of innovative technological solutions at sectoral level, including through the Climate Investment fund established by OGCI. Eni has also signed cooperation agreements with NOCs and joint venture partners, including EGAS and Sonatrach, with the aim of sharing its expertise in managing and reducing methane emissions. In parallel, Eni develops partnerships with energy-intensive companies to promote lower carbon solutions. In this context, Eni has joined the Patto per la Decarbonizzazione del Trasporto Aereo (PACTA), an initiative promoted with Aeroporti di Roma that brings together institutions, sector stakeholders and third-sector organisations to define a roadmap for the decarbonisation of the aviation sector by 2050. Finally, Eni collaborates with universities and start-ups to develop innovative solutions in the energy field, including emerging technologies with long-term emission reduction potential, such as magnetic-confinement fusion.

Climate due diligence reconciliation framework

Eni's tools and practices related to climate change are framed within the due diligence phases identified in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023) and the OECD Due Diligence Guidance for Responsible Business Conduct (2018), as summarised below.

(62) Methane Report 2024.
(63) At COP28, more than 50 companies joined the OGDC, of which around 30 — for the first time — committed to achieving Net Zero GHG emissions (Scope 1 and 2) by 2050, reaching Near Zero methane emissions and eliminating routine gas flaring by 2030, in addition to committing to report transparently on the reductions achieved.

PHASE	DESCRIPTION	RECONCILIATION WITH CHAPTER SECTION
INTEGRATING DUE DILIGENCE INTO GOVERNANCE, STRATEGY AND THE BUSINESS MODEL	Eni states its commitment to tackling climate change in its corporate Mission and through various policies - particularly the Code of Ethics. The Company has defined a decarbonisation plan to reach Carbon Neutrality by 2050, as an integral part of its corporate strategy and implemented via a structured Corporate Governance system. The commitment to tackle climate change is also embedded in management performance through the Remuneration Policy. Responsible conduct is promoted along the value chain and in advocacy activities, whose cornerstones are set out in the Supplier Code of Conduct and in the Assessment of Industry Associations' Climate Policy Positions.	Policies Climate Governance
IDENTIFYING AND ASSESSING NEGATIVE IMPACTS	Eni has internal tools and processes to identify GHG emission sources. Based on this mapping, Eni develops an emissions inventory, reports emissions and establishes a prioritisation of mitigation actions, also taking into account the external climate debate.	Material impacts Metrics
TAKING ACTIONS TO ADDRESS NEGATIVE IMPACTS	To contribute to reducing the Company's and the value chain's GHG emissions, Eni has defined a pathway towards Carbon Neutrality by 2050. Recognising the value of collective action to tackle climate change, Eni promotes combined, multi-sector and global initiatives by collaborating with academia, civil society, institutions and businesses to identify and advance actions supporting the energy transition.	Decarbonisation Plan Partnership for decarbonisation
MONITORING THE EFFECTIVENESS OF INTERVENTIONS	Monitoring progress against GHG net-reduction targets follows a structured cycle that includes strategic planning, the allocation of targets linked to management remuneration, and semi-annual KPI monitoring to analyse gaps and reprioritise actions for the next cycle.	Metrics
COMMUNICATING	Eni communicates climate-related information fully and transparently, in line with legal requirements on sustainability reporting, and follows the main voluntary guidelines and best practices on climate disclosure. Eni also conducts ongoing monitoring of developments in both soft-law and hard-law climate regulations to assess the robustness of its tools and any need for adjustment.	Transparency in the disclosure

Environment and Eni's management system

IN THIS CHAPTER:

Pollution (E2)
Water resources management (E3)
Biodiversity (E4)
Resource use and circular economy (E5)

Eni pays particular attention to the promotion of the efficient use of natural resources, such as water, to the prevention and control of pollutant emissions, to waste management, and to the protection of biodiversity and ecosystem services. Environmental matters, together with Health and Safety, are managed through a single integrated HSE management system, which defines the roles, responsibilities and management procedures for all business sectors. Furthermore, to raise awareness among employees and across the supply chain on these aspects, Eni continues a program, launched in 2019, to strengthen environmental culture, involving all company levels; in particular, the program involved operational sites in Italy and is being extended to foreign subsidiaries, also through the signing of Environmental and Safety Pacts, which engage suppliers in tangible and measurable improvement actions. In addition, in 2025, activities continued to support the adoption of virtuous behaviours by employees and suppliers, in line with Eni's values, commitment and standards, through the promotion of the Environmental Golden Rules, which have been updated to enhance their effectiveness.

HSE MANAGEMENT SYSTEM *[ESRS 2 MDR-A; E2; E3; E4; E5 IRO-1]*

For the management of the environment, health and safety in the workplace, Eni has adopted a three-level responsibility model (employers, senior executives at business area level and Eni top management), each supported by a dedicated HSE function. In order to ensure oversight over activities, Eni, also for the purpose of preventing offences pursuant to Italian Legislative Decree No. 231/2001, has implemented an adequate HSE control model, consistent with the corporate structure, organisational levels and the system of delegated authorities and responsibilities. In line with ISO 14001:2015 certification, within the Management System each site carries out, in relation to its activities, a process for the identification of environmental aspects, including the assessment of potential associated impacts and risks, as well as the identification and monitoring of possible opportunities. The assessment process considers the lifecycle of assets and activities under different operating conditions (normal, abnormal and emergency). The risk[64] associated with each environmental aspect/impact is assessed based on the technical and managerial barriers in place at the site. This assessment process is periodic, monitored and updated in order to ensure and improve the quality and effectiveness of the identification, analysis and risk assessment process, as well as to periodically verify its consistency, adequacy and the effectiveness of the mitigation measures implemented. The Internal Regulatory System establishes the classification of all Eni-controlled entities into three HSE risk clusters, based on the activities carried out: (i) significant (industrial activities), for which the adoption of an HSE management system, the certification in accordance with ISO 14001 and ISO 45001 standards, and annual internal HSE audits are required; (ii) limited (office activities or activities of limited relevance), for which the adoption (but not certification) of an HSE management system and periodic internal HSE audits are required; (iii) absent (absence of employees and operational activities), for which no specific obligations apply. All entities classified as significant risk are ISO 14001 and ISO 45001 certified or have planned to obtain such certifications (at the end of 2025, 94% of these had already achieved ISO 45001 certification and 93% ISO 14001); entities classified as limited risk and required to develop an HSE management system have also already implemented it (90% in 2025) or have planned its implementation. In addition to third-party audits required to maintain certifications, further internal audits are carried out on a semi-annual basis to verify the adequacy of the HSE management system and regulatory compliance. During the implementation phase of operational activities, the objective is to prevent, reduce and manage identified direct and indirect environmental risks and impacts. These impacts may arise both from the specific activities of production units/organisational structures and from the various processes of design,

(64) In this context, the term risk is not intended in terms of financial materiality risk; rather, it refers to the combination of the likelihood that a given event may occur within a specific period or under specific circumstances and the consequences that may arise.

development, use and end-of-life of products and services. The approach adopted takes into account all stages of the lifecycle in order to ensure comprehensive management of environmental aspects. In this phase, appropriate processes for the selection and management of suppliers and contractors are also ensured, in accordance with Eni's HSE requirements, including specific criteria and controls throughout the entire process – from qualification to contract execution. Environmental impact assessment procedures are shared with local stakeholders through public consultations, where required by applicable regulations and, in some cases, also on a voluntary basis. Inclusiveness and stakeholder engagement represent reference principles for Eni, which promotes preventive, free and informed consultations, considering their concerns with respect to activities, projects and development initiatives. In general, the needs and expectations of interested parties are assessed by Eni sites within the context analysis in accordance with ISO 14001:2015, and the handling of grievances is ensured through the Grievance Mechanism and the whistleblowing process (for further details see Human Rights for Eni). The monitoring, including through HSE reviews[65] and reporting, play a strategic role in maintaining the efficiency of the organisational system, supporting the decision-making process and identifying areas for improvement and actions to be implemented in order to achieve the defined objectives. Analysis of site level information enables the identification of the most critical situations and the planning of specific interventions and related priorities. For the implementation of environmental activities, financial resources required to meet identified commitments are defined within Eni's Strategic Plan and detailed in the relevant thematic chapters.

POLLUTION *[ESRS E2]*

POLICIES *[ESRS 2 MDR-P; E2-1]*

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to acting sustainably, by minimizing environmental impacts.
Internal Regulatory System	• Principles for the operational management of environmental impacts/risks: (i) optimization of water cycle management; (ii) control and monitoring of water discharges; (iii) prevention, monitoring and control of pollutant emissions; (iv) prevention and monitoring of spills; (v) management of soil, subsoil, surface water and groundwater contamination and the relevant emergency safety and reclamation actions; (vi) emergency management. • Prevention, protection and mitigation for the conservation and safeguarding of the environment from the release of pollutants, through effective monitoring and control mechanisms that are periodically verified, based on the results of assessments conducted to identify environmental impacts.

TARGETS AND COMMITMENTS *[ESRS 2 MDR-T; E2-3]*

Eni adopts an Internal Regulatory System and an HSE Management System that ensures the definition of operational guidelines for all business areas, based on an understanding of the operating context, applicable legislative obligations, environmental compliance requirements and stakeholder expectations. Within this framework, Eni, while not setting quantitative targets, is consistently engaged in implementing actions aimed at safeguarding water resources, air quality and soils through an approach focused on the prevention and minimisation of risks and impacts related to emissions affecting these environmental matrices. The Actions required to implement the management system are reviewed on a semi-annual basis, together with the analysis of Metrics useful for the detailed monitoring of performance, enabling an intervention in case of deviations. Furthermore, Eni ensures compliance with legislative requirements also through HSE management systems certified in accordance with international standards and, as further detailed in the chapter dedicated to water resources, the adoption of quantitative targets on pollution is under evaluation for future Strategic Plans. In fact, the commitment defined in terms of water positivity (Water Resources), in line with the principles of Positive Water Impact that Eni follows, intrinsically also considers the water quality dimension and therefore, where necessary, also aims at objectives for reducing water pollution.

(65) The HSE Review is aimed at assessing the management of HSE risks and verifying the suitability, adequacy and effectiveness of the HSE management system adopted.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM-3]

The material impacts and risks related to the own activities[66] on pollution topic are attributable to the release of substances into air, water or soil associated with industrial activities in the exploration, development and production of hydrocarbons, refining and transportation of fuels and other flammable products, petrochemical production, as well as potential malfunctions in water treatment systems within remediation activities. Although Eni operates in compliance with national and local regulations and is subject to oversight by the competent authorities, these activities are inherently exposed to operational risks that may result in impacts on the environment and on people within Eni, as well as on contractors, suppliers and business partners, and local communities.

Material impacts

Air emissions from the Oil & Gas sector are a source of potential environmental impacts, particularly at local level, in terms of air quality, odour disturbance, photochemical smog and the phenomenon of acid rain (acidification). The main emissions, mostly related to processes at Upstream industrial facilities and at power generation, chemicals and refining plants, concern nitrogen oxides (NO_x) and sulphur oxides (SO_x), particulate matter (PM) and non-methane volatile organic compounds (NMVOCs). The same activities are also a source of potential **impacts related to water discharges**, for which Eni closely monitors the presence of hydrocarbons in Upstream produced water and in industrial wastewater. With regard to **releases to soil**, Eni's activities do not involve operational discharges; however, unintentional releases of oil and other chemical products may occur as a result of accidental loss of containment, mainly associated with Upstream and refining activities, or unlawful acts (theft and sabotage).

Material risks and opportunities

Although effective preventive systems and good management practices are adopted, the operational risks inherent in Eni's business activities may lead to the occurrence of: (i) **process incidents**, such as fires, explosions, spills, releases of hazardous substances, and **asset integrity incidents**; (ii) **other non-process-related incidents** (such as those occurring in road, rail, and maritime transport, service stations, and gas distribution networks); (iii) **blowouts** resulting from uncontrolled hydrocarbon flow from within the well (see ▶ Risk factors and uncertainty). No material opportunities related to the topic of pollution have been identified.

ACTIONS TAKEN ON MATERIAL IROs [ESRS 2 MDR-A; E2-2]

Eni, across the various geographical contexts in which it operates, is committed to preventing and minimising environmental impacts by promoting the adoption of international good practices and Best Available Technologies (BAT)[67], both technical and managerial. The operational management of pollution-related impacts and risks focuses on managing pollutant emissions to air and water, preventing spills, and monitoring the effectiveness of the actions undertaken. Industrial facilities operate in compliance with environmental regulations and permit conditions and with the principles of prevention, protection and mitigation of environmental impacts, implementing actions aimed at the continuous improvement of environmental performance. Eni has adopted a multi-level responsibility model and an Internal Regulatory System (see Health & Safety) which provides, among other things, the adoption of management system, in higher-HSE risk sites, certified in accordance with ISO 14001 and ISO 50001 standards (as well as ISO 45001 for health and safety matters). The technical audit plan and the internal control system adopted to prevent and minimise operational risks enable continuous verification of activities against Eni's regulatory principles. Below are the actions implemented by Eni on the basis of the material impacts, risks and opportunities identified, grouped into: (i) **Air emissions**; (ii) **Water emissions**; (iii) Soil emissions in relation to accidental releases (**Spills**). It should be noted that the actions implemented by Eni and described below refer to accidental releases into the environment, both onshore and offshore.

Air emissions

The operational model adopted by Eni, in addition to ensuring regulatory compliance, provides an approach aimed at **preventing and reducing** the risks associated with air pollution that emissions may cause, as well as their potential effects on local air quality. To this end, Eni systematically and continuously defines and implements actions related to:

- **monitoring and control emissions**, taking into account the territorial, environmental and regulatory context in order to ensure best performance in terms of limiting releases to the atmosphere. Particular attention is paid to potential atmospheric effects and odour impacts, through continuous oversight and direct control of individual emission sources. For activities subject to the European Industrial Emissions Directive (IED), Eni operates to ensure compliance with the requirements expressly set out in the Monitoring and Control Plan, as required by applicable regulations and in line with the application of specific BAT according to the different types of emissions (channelled, diffuse, fugitive and

(66) For any other impacts on the value chain, see the chapter Value Chain and main impacts.
(67) By way of reference, consideration is given to the documents issued by the European Commission (BREF - BAT reference documents).

odorous); with regard to fugitive emissions, for example, monitoring and control campaigns are periodically carried out, where envisaged, at Eni's operational sites, including the repair of any detected leaks (Leak Detection and Repair - LDAR), ensuring continuous control of emissions;
- **promotion and implementation of Best Available Technologies** (BATs), technical, operational and managerial, throughout the lifecycle of plants, both during the design and the operational phases, following compliance checks with the applicable BATs, particularly at the European level.

It should be noted that the ongoing transformation projects related to decarbonisation and energy efficiency, further detailed in the Climate Change chapter, generally also have positive effects on air pollutant emissions.

Water emissions

Eni implements continuous actions during both project development and operational phases, including:
- **systematic prevention, monitoring and control** in the management of water discharges emissions, aimed at safeguarding not only the use of the resource but also the quality of the aquatic environment. With regard to the monitoring of discharge quality, Eni adopts internal pre-alert thresholds for specific pollutants, in order to promptly initiate any corrective actions, where necessary;
- development of **water-treatment** technologies and application of the **BATs**;
- **monitoring** of total oil in **produced water** discharged, related to Upstream operations.

It should be noted that projects aimed at optimising water cycles and minimising water withdrawals, described in the Water Resources chapter, also entail benefits in terms of reducing pollutant releases into the aquatic environment.

Spills

With regard to potential accidental and unintentional releases, such as operational spills or breaches involving oil or other chemical products, Eni is continuously committed to managing the risks and emergencies associated with these events, which may affect both soil and the aquatic environment, through actions aimed at:
- **monitoring and prevention**, including actions aimed at improving the capability to detect and locate spill events through the remote pipeline monitoring system (technology designed and developed by Eni, known as e-vpms®[68] Eni Vibroacoustic Pipeline Monitoring System). In 2025 the monitoring system was installed in Côte d'Ivoire on a section of an offshore field. In Italy, a programme for the implementation of the remote monitoring system (TPI system, Third Party Interference technology) is being carried out on all pipeline sections most vulnerable to breaches, damage from third parties or ground movements. For example, it is currently being implemented on the Gaeta-Pomezia line, in Italy. This system is subject to technological updates of both hardware and software to continuously improve the detection of third-party interference and prevent breaches. To prevent spills, in particular from storage tanks, Eni invests in a proprietary technology (e-siam® - Eni Structural Integrity Acoustic Monitoring) to detect and locate corrosion phenomena and leaks from tanks and pipelines, supported by ongoing testing and trials. In addition, verification, monitoring and replacement activities of onshore and offshore pipelines are carried out at frequencies specific for each asset. For storage tanks, dedicated cleaning and inspection programmes enable repairs and, where necessary, tank replacement or installation of double bottoms;
- **preparedness and response**, following the analysis of possible accidental scenarios and the development of the most appropriate response procedures. Marine pollution response capability is also strengthened through participation in sector programmes, such as regional initiatives carried out in collaboration with IPIECA and the International Maritime Organization, including, for example, the Global Initiative for West, Central and Southern Africa or the Oil Spill Preparedness Regional Initiatives in the Black Sea, Caspian Sea and Central Eurasia, aimed at enhancing response capacity to marine pollution following potential oil spills;
- **restoration**, through remediation actions, where necessary, in compliance with applicable regulations as well as with the requirements set by supervisory authorities. In 2025, for example, remediation with certification was completed for several service areas. In 2025, remediation activities were completed and certified for several service stations, including the one in Vercelli (Italy).

With regard to financial resources, the following table reports the expenditure incurred for air protection and for spill prevention activities. Expenditure for air protection includes: (i) monitoring and control activities; (ii) initiatives[69] aimed at promoting and implementing BATs. Expenditure for spill prevention includes costs for the purchase, installation and maintenance of advanced monitoring systems and for the improvement of containment, storage and transport systems. For the next five-year period, Eni has allocated €0.2 billion for air protection measures and €0.2 billion for spill prevention activities.

(68) This technology enables real-time analysis and monitoring activities on new or existing pipelines, for the transportation of both hydrocarbons and water, through an innovative vibro-acoustic wave system that detects external actions, such as attempted breaches or accidental impacts on pipelines, as well as flow variations, maximising the efficiency of transport systems.
(69) Examples of initiatives may include: design, purchase and construction of new plants; modifications to existing plants and/or equipment for the introduction of new technologies aimed at reducing pollutant emissions and improving combustion processes or enabling the use of improved fuels; the maintenance and management activities of existing plants.

EXPENDITURES[a]	Unit	2025	2024
Air protection expenditures and investment[b]	(€ Million)	37.52	45.84
of which: current costs		*23.18*	*38.58*
of which: investments		*14.34*	*7.25*
Spill prevention expenditures and investments[c]		40.67	42.30
of which: current costs		*12.75*	*12.89*
of which: investments		*27.93*	*29.41*

(a) The items in the table are included in ▶ Note 14 'Intangible assets' and in ▶ Note 30 'Costs - Purchases, services and other charges' of the consolidated financial statements.
(b) For investments related to monitoring discharge activities, see the chapter Water Resources. The total expenditure is calculated using decimal places that are not shown in the table.
(c) The expenses related to response and restoration activities are not reported, as they are included in the broader remediation expenses, which do not fall within the reporting scope of the Sustainability Statement.

METRICS *[ESRS 2 MDR-M; E2-4]*

Pollution[70] and spills

In continuity with previous reporting, emissions of NO_x, SO_x, NMVOC and PM parameters are reported below; these parameters represent, for Eni's business, the set of relevant air pollutants genereted by combustion and industrial processes and operational activities carried out at Eni sites. Similarly, the subsequent tables report hydrocarbons present in discharged water, a relevant parameter for Eni's business in relation to hydrocarbon production and treatment processes and the subsequent downstream value chain. The reporting on accidental spills, in terms of number of events and volumes spilled, is presented below.

		2025		2024	
EMISSIONS OF POLLUTANTS INTO THE ATMOSPHERE[a]	Unit	Operated	Consolidated not operated	Operated	Consolidated not operated
NO_x (nitrogen oxides) emissions[b]	(kt NO_2eq.)	18.4	10.7	21.9	10.7
SO_x (sulphur oxides) emissions[c]	(kt SO_2eq.)	2.2	5.9	2.4	7.3
NMVOC (Non-Methane Volatile Organic Compounds) emissions[d]	(kt)	6.7	3.8	9.1	4
PM (Particulate Matter) emissions[e]		0.3	0.4	0.5	0.4

(a) The data for the following pollutants correspond to Eni's total emissions and not only to those from sites above the thresholds set by the E-PRTR Regulation. These data result from a combination of direct measurements, calculations and/or estimates, as for example, for the calculation of NMVOC generated by fugitive emissions, estimates are applied in accordance with the EPA Method A21/2017 methodology. Where available, measured data are preferred, particularly for sources subject to direct monitoring, mostly arising from regulatory requirements.
(b) Total direct emissions of nitrogen oxides due to combustion processes, including emissions from flaring activities, sulfur recovery processes, FCC regeneration, etc., including emissions of NO and NO_2, and excluding N_2O emissions.
(c) Total direct emissions of sulfur oxides, including emissions of SO_2 and SO_3.
(d) Total direct emissions of hydrocarbons substituted and oxygenated that evaporate at ambient temperature. LPG is included and methane is excluded. For non-channelled emissions of Non-Methane Volatile Organic Compounds (fugitive and diffuse emissions), estimates are derived from the results of leak detection and repair campaigns and from the application of recognised algorithms for calculating tank-related emissions.
(e) Direct emissions of finely divided solid or liquid particulate matter suspended in gaseous streams.

		2025		2024	
POLLUTANTS IN WASTEWATER	Unit	Operated	Consolidated not operated	Operated	Consolidated not operated
Hydrocarbons in wastewater[a]	(t)	53.4	96.3	106.4	58.7

(a) Total hydrocarbons released into the environment through final discharges into the receiving environment (surface waters or sea) and through partial discharges into third-party sewer networks. With regard to pollutants in water discharges, final discharges are monitored in accordance with authorization requirements and are based on measurements carried out using certified sampling and analytical methods.

(70) KPIs calculated by prioritizing direct measurements, particularly for sources subject to direct monitoring, or through estimates.

SPILLS[a]	Unit	2025 Operated	2025 Consolidated not operated	2024 Operated	2024 Consolidated not operated
Operational oil spills[b] (>1 barrel)	(number)	9	5	18	5
of which: Upstream		*2*	*4*	*7*	*5*
Volume of operational oil spills (>1 barrel)	(barrels)	217	146	675	175
of which: Upstream		*4*	*143*	*25*	*175*
Oil spills due to sabotage (including thefts)[c] (>1 barrel)	(number)	0	5	95	5
of which: Upstream		*0*	*5*	*94*	*5*
Volumes of oil spills due to sabotage (including theft) (>1 barrel)	(barrels)	0	727	2,140	770
of which: Upstream		*0*	*727*	*2,138*	*770*
Chemical spill[d]	(number)	4	1	8	1
Volumes of chemical spills	(barrels)	0.3	0.05	70	33

(a) Spill volumes are estimated by Eni's various operating entities using specific calculation models and based on the monitored operational parameters. The volumes include the total quantity of the spill that reached the environment, including amounts subsequently recovered, evaporated or otherwise dispersed.
(b) Unintended spill into the environment from primary or secondary containment of crude oil, refined petroleum products or petroleum waste occurring during operational activities.
(c) Spill into the environment from primary or secondary containment of crude oil, refined petroleum products or petroleum waste due to actions that hinder operational activities and to subversive acts by organised groups.
(d) Spill of a process or service chemical hazardous to humans or the environment, including drilling fluids (NADFs - Non-Aqueous Drilling Fluids), occurring during normal operational activities.

During 2025, **emissions of air pollutants** showed a downward trend. The decrease in SO_x emissions (-7% compared to 2024) is linked to the reduction of contributions from the Italian refineries of Sannazzaro, Taranto (due to planned plant shutdowns during the period) and Livorno (due to plant reconfiguration related to the ongoing conversion to a biorefinery) and to the lower consumption of fuel oil from Steam Cracking at the Dunkirk petrochemical plant. The reduction in NO_x emissions (-16% compared to 2024) and NMVOC (-26% compared to 2024) was influenced by the exit from the Upstream portfolio, at the end of 2024, of assets in Nigeria, by the already mentioned conversion activities of the Livorno refinery and by the shutdowns of some petrochemical plants (Brindisi, Priolo, Ragusa and Grangemounth). As regards PM emissions (-33% compared to 2024), in addition to the portfolio operations in Nigeria, further reductions in activities recorded in the Upstream sector contributed to the downward trend (in particular the decrease of emissions from non-routine flaring in Ghana and the divestment of the M'Boundi field in Congo), and by those of the Sannazzaro refinery due to the introduction of new calibration procedures for the measurement of emissions. The content of total hydrocarbons in **discharged waters** was equal to about 53 tonnes, showing a significant decrease (-50%) compared to 2024. The trend is mainly attributable to the lower contribution of the Venice biorefinery, where it was recorded a reduction in the average hydrocarbons concentration in the effluent due to targeted cleaning interventions of the sewer network and a decrease in discharged water flows, as a result of water optimization and saving measures implemented during the period. In 2025 the volumes spilled following operational **oil spill** recorded a further decrease (217 barrels vs. 675 in 2024, -68%), with a reduction also in the number of cases (9 vs. 18 in 2024) and improving performance both in the Upstream business and at the refineries. The events recorded in 2025 involved three Countries: Germany, for 88% of the spilled volumes, Italy for 11% and Tunisia for the remaining 1%; among the recorded events, the most significant event (157 barrels) occurred at a service station in Germany. As regards the recovery activities of the spilled volumes following the occurred events, it is specified that in some cases they are still in the phase of design and sharing with the competent authorities. In 2025 no oil spill events due to acts of sabotage were recorded, also following the divestment of assets in Nigeria where historically such events were concentrated. As regards **chemical spills**, they also recorded a decreasing trend: overall 4 events are counted in Upstream, for a total of 0.3 barrels spilled (compared to the 70 barrels of 2024).

Other pollutants listed in EU Regulation 166/2006 (E-PRTR)

In line with the requirements set out by ESRS E2-4 standard, the annual quantities of additional air pollutants[71] emitted, consolidated according to the E-PRTR methodology, are reported below for all sites of Eni's business sectors in Europe (upstream, refining, petrochemical, thermoelectric, etc.), which fall within the scope of Regulation (EC) No. 166/2006 on the European Pollutant Release and Transfer Register (E-PRTR) and that have exceeded the applicable emission threshold specified in Annex II[72] of the Regulation. It should be noted that Eni's non-European sites which fall outside the scope of Regulation (EC) No. 166/2006 essentially pertain to the Upstream business and carry out processes and operations that mainly generate pollutants from combustion processes or hydrocarbon evaporation; such pollutants are already included in the reporting presented in the previous table (NO_x, SO_x, NMVOC and PM).

(71) As set out in Annex II to Regulation (EC) No 166/2006 (E-PRTR).
(72) The 2025 figures reported in the table refer to the best available estimates, largely based on measurements, of pollutant emissions in accordance with the E-PRTR methodology, used by sites for E-PRTR reporting pursuant to Regulation (EC) No. 166/2006. In fact, it should be noted that the E-PRTR registers for the year 2025 will be published in line with the timelines set out by the applicable mandatory regulations. The figures reported in the table may therefore be subject to changes resulting from refinements of the estimated data following the availability of additional information. The 2024 figures have been updated compared with the previous edition of the Sustainability Statement, using the data actually published in the 2024 E-PRTR Declarations, which became available after the publication of the 2024 Sustainability Statement, providing an improved estimate. For the updated 2024 parameters, the absence of the data in the 2025 Sustainability Statement reflects that the relevant materiality threshold was not met; conversely, the disclosure of data that was not included in the 2024 Statement indicates that the threshold was exceeded for the data collected.

EMISSIONS OF POLLUTANTS INTO THE ATMOSPHERE	Unit	**Air emissions 2025**	Air emissions 2024[b]
E-PRTR Parameters[a]			
Arsenic and compounds (expressed as As)	(kg/y)	21.2	22.6
Cadmium and compounds (expressed as Cd)		23.3	-
Chromium and compounds (expressed as Cr)		-	104.2
Mercury and compounds (expressed as Hg)		20.0	20.0
Nickel and compounds (expressed as Ni)		-	483.3
Zinc and compounds (expressed as Zn)		752.0	-
Benzene		15,673.6	22,330.5

(a) The data are derived from a combination of direct measurements, calculations, and other estimation methods, with preference given to the use of measured data where available, particularly for sources subject to direct monitoring, mostly arising from regulatory requirements.
(b) Compared to the previous edition of the Sustainability Statement, the 2024 values, which had been estimated based on the 2023 E-PRTR Declarations, have been updated based on the data effectively published in the 2024 E-PRTR Declarations.

Similarly, with regard to water emissions and off-site transfers of pollutants in waste water[73]; the table below reports pollutant emissions (in addition to the data already provided for HC) E-PRTR that have exceeded the applicable threshold. Also for water emissions, it should be noted that, taking into account the specific characteristics of processes and operations at non-European sites, and therefore of the Upstream business, the relevance of contamination in discharged waters is primarily associated to the possible discharge at sea of produced water, a type of water for which the significant parameter is composed by hydrocarbons (a parameter already included in the reporting presented in the previous table).

POLLUTANTS IN WASTEWATER	Unit	**Water emissions 2025**	**Wastewaters transfers 2025**	Water emissions 2024	Wastewaters transfers 2024[a]
E-PRTR Parameters					
Arsenic and compounds (expressed as As)	(kg/y)	284.5	51.9	211.8	39.6
Chromium and compounds (expressed as Cr)		415.8	-	201.0	-
Copper and compounds (expressed as Cu)		415.8	-	87.2	-
Mercury and compounds (expressed as Hg)		6.8	-	-	-
Nickel and compounds (expressed as Ni)		577.0	109.3	211.3	104.2
Lead and compounds (expressed as Pb)		-	-	39.7	-
Zinc and compounds (expressed as Zn)		1,648.4	423.0	1,991.5	505.6
Hexachlorobutadiene (HCBD)		-	4.0	-	-
Halogenated organic compounds (expressed as AOX)		3,621.0	-	5,402.5	-
Tetrachloromethane (TCM)		-	2.0	-	-
Trichloromethane		378.0	13.2	438.2	-
Benzene		-	1,362.6	-	2,322.8
Ethylbenzene		217.2	-	-	-
Nonylphenol and nonylphenol ethoxylates (NP/NPE) and related substances		-	4.9	-	6.0
Phenols (expressed as total C)		264.4	1,531.7	173.3	3,372.9
Toluene		1,458.3	2,939.2	-	2,953.6
Total organic carbon (TOC) (expressed as total C or COD/3)	(t/y)	632.6	890.3	281.8	680.4
Xylenes	(kg/y)	1,143.3	1,902.8	-	1,509.0
Chlorides (expressed as total Cl)	(t/y)	49,640.7	5,476.9	18,915.4	3,794.3
Cyanides (expressed as total CN)	(kg/y)	398.9	769.0	491.7	813.9
Fluorides (expressed as total F)		2,385.7	-	11,010.4	-
Fluoranthene		17.5	-	-	-
Benzo(g,h,i) perylene		-	-	1.1	-

(a) Compared to the previous edition of the Sustainability Statement, the 2024 values, which had been estimated based on the 2023 E-PRTR Declarations, have been updated based on the data effectively published in the 2024 E-PRTR Declarations.

(73) 'Offsite transfer' means the movement, beyond the boundaries of an industrial complex, of polluting substances contained in wastewater intended for treatment (Article 2, paragraph 11 of Regulation (EC) No. 166/2006).

The quantities of pollutant emissions exclusively attributable to Eni Rewind sites are reported below; these have also been calculated using the E-PRTR methodology. Such pollutants have been considered separately as they mainly represent residual quantities emitted downstream of remediation processes resulting from operations carried out at Eni Rewind sites (e.g. treatment of contaminated groundwater). Typically, these pollutants originate from pre-existing, site-specific groundwater contamination and are not representative of Eni's production processes.

POLLUTANTS IN WASTEWATER ENI REWIND	Unit	**Water emissions 2025**	**Wastewaters transfers 2025**	Water emissions 2024[a]	Wastewaters transfers 2024[a]
E-PRTR Parameters					
Total phosphorus	(kg/y)	9,580.2	-	-	-
Arsenic and compounds (expressed as As)		216.1	-	179.8	-
Cadmium and compounds (expressed as CDs)		7.3	-	6.0	-
Chromium and compounds (expressed as Cr)		240.5	-	274.2	-
Copper and compounds (expressed as Cu)		73.1	-	64.0	-
Mercury and compounds (expressed as Hg)		1.4	-	1.2	-
Nickel and compounds (expressed as Ni)		79.3	30.4	97.2	26.9
Zinc and compounds (expressed as Zn)		495.6	120.9	665.0	-
1,2-Dichloroethane (EDC)		55.0	-	64.0	-
Hexachlorobutadiene (HCBD)		8.8	-	4.0	-
Pentachlorobenzene		1.9	-	2.1	-
Tetrachloromethane (TCM)		3.6	-	2.0	-
Trichlorobenzene (TCB) (all isomers)		7.3	-	4.5	-
Phenols (expressed as total C)		113.0	-	274.5	-
Chlorides (expressed as total Cl)	(t/y)	64,418.1	23,577.7	54,898.7	23,044.6
Fluorides (expressed as total F)	(kg/y)	5,878.3	-	2,825.0	-

(a) Compared to the previous edition of the Sustainability Statement, the 2024 values, which had been estimated based on the 2023 E-PRTR Declarations, have been updated based on the data effectively published in the 2024 E-PRTR Declarations.

WATER RESOURCES [ESRS E3]

POLICIES [ESRS 2 MDR-P; E3-1]

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to the fight against climate change, including innovative solutions aimed at reducing the impact of Eni's operations, also through the protection of water resources.
Eni's position on water	• Commitment to setting targets to minimise freshwater withdrawals in water-stressed areas[a], by seeking improved solutions or by reducing consumption through efficiency activities and by looking for solutions outside the Company and its operational boundary. • Commitment to periodically carry out a water risk assessment, analysing the specific areas where its operational assets are located, adopting an integrated and cross-cutting approach that involves specialist functions and business lines. • Commitment to identifying partnerships for optimal water management in line with local needs, to promote social development and safeguard ecosystems, providing for the active involvement of stakeholders in its procedures.
Internal Regulatory System	• Water resource management model defining the procedures for: (i) identifying water-stressed areas; (ii) managing water withdrawals, use and discharges; (iii) identifying priority sites and related interventions; (iv) reporting and communication activities. These tools aim to identify withdrawals and consumption across all business sectors, to assess and minimise potential impacts on ecosystems and communities. The treatment, disposal or reinjection of water is governed by sector-specific best practices. • Actions to be implemented through the application of water risk mitigation criteria: avoid, replace, reduce, recycle, replenish. • Procedures to inform and engage stakeholders, promoting preventive, free and informed consultation, in order to take their views into account regarding activities, new projects and development initiatives.

(a) Water stressed areas are identified using Aqueduct, a tool developed by the World Resources Institute, and are monitored annually through an internal analysis carried out down to the level of the individual operational site. Areas are classified as water-stressed when their Baseline water stress value exceeds 40% (that is, when withdrawals of renewable water are greater than 40% of the basin's recharge capacity).

TARGETS AND COMMITMENTS [ESRS 2 MDR-T; E3-3]

Eni continues its journey to protect water resources. Over the years, this journey has included its endorsement of the CEO Water Mandate and the publication of Eni's position on water. In 2024, Eni announced its ambition to achieve water positivity[74] by 2050 in its operated sites. This ambition is framed within an approach that also considers measures at river basin level and is inspired by the Positive Water Impact (PWI) principles set out by the CEO Water Mandate. Actions to safeguard water will focus on the aspects identified as most critical for each territory in terms of water 'availability', 'quality' and 'accessibility', which represent the three dimensions to be considered under the approach proposed by the CEO Water Mandate. Interventions will therefore be tailored to the identified needs and to the relevance of each operational site, giving priority to those located in highly water-stressed basins. As an intermediate milestone along the pathway towards the 2050 ambition, Eni is committed to achieving water positivity by 2035 in at least 30% of its sites that withdraw more than 0.5 Mm³/year of freshwater in areas identified as water-stressed, based on 2023 data (priority sites)[75]. This commitment therefore entails identifying actions to safeguard water resources, whose implementation and benefits must be monitored over time. During 2024, Eni conducted a pilot study at one of its operated sites to assess the applicability of the PWI approach to the Oil & Gas sector. In 2025, three priority sites were analysed, identifying impacts and opportunities in line with PWI principles, for which feasibility assessments will now be carried out. Eni applies an Internal Regulatory System and an HSE management system that, based on contextual knowledge, legal requirements and stakeholder expectations, ensures the definition of operational guidelines and the related actions required for their implementation across all business areas. Progress is monitored every six months through the HSE review process and by using a set of metrics (both those reported in the Sustainability Statement and additional indicators monitored internally), ensuring timely corrective measures in the event of deviations from expected performance.

(74) Ensuring that, at river basin level, water stewardship initiatives generate greater benefits than the impacts associated with the presence of an operational site, such as those related to the withdrawals required for industrial processes or to the quality of water returned to the environment, in line with the Guidance issued by the CEO Water Mandate.
(75) Priority sites (with withdrawals above 0.5 Mm³ in 2023), which account for over 90% of Eni's high-quality freshwater operated withdrawals in waterstressed areas in 2023 (baseline).

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM-3]

Material impacts

The **consumption of water**, **specifically freshwater**, associated with business activities represents a material impact for Eni. Across industrial operations, around 86% of the water used is seawater, while the remaining 14% is freshwater, a resource that is difficult to replace in many applications and whose withdrawal may affect local availability for people, fauna and flora. Freshwater withdrawals, mainly used for cooling, for producing demineralised water and for generating steam as an energy carrier, are attributable for approximately 80% to petrochemical and refining activities. Seawater, on the other hand, is primarily used for cooling and, in Upstream operations, to increase the amount of crude oil that can be extracted from reservoirs (Enhanced Oil Recovery - EOR). It is also used for drilling activities, for which surface or underground brackish water can likewise be used.

Material risks and opportunities

The Process and results of the double materiality assessment did not identify any material risks or opportunities at Group level. The assessment of exposure to water risks at asset level, as well as of related opportunities, is carried out on an annual basis as part of the responsible water management system (see Actions taken on material IROs), taking into account the dependence of certain assets on water resources (see Biodiversity).

ACTIONS TAKEN ON MATERIAL IROs [ESRS 2 MDR-A; E3-2]

Eni recognises the importance of responsible water management and therefore closely monitors water withdrawals, discharges and consumption across all its operations, also considering the interest that all stakeholder categories[76] have in this resource. Eni's water resource management model is based on identifying, assessing and minimising impacts on water resources, preventing adverse and/or unlawful environmental events and supporting the protection and enhancement of ecosystems. This process is an integral part of Eni's broader environmental management approach across its operational contexts, in which all relevant projects are subject to ESHIA[77]. Each year, Eni carries out – particularly with regard to freshwater – an analysis to assess the level exposure to water risk[78] of its assets and to identify opportunities to improve water management through the planning of interventions, prioritised in line with each business activity. Eni also conducts regular supplier assessments through continuous monitoring of their ESG performance, including aspects related to water management, promoting the adoption of management systems aligned with leading international standards. Finally, Eni's commitment to increasing the share of produced water[79] reinjected into reservoirs helps reduce withdrawals of saline or brackish water and enhances hydrocarbon recovery. Based on the results of water risk analyses, the main improvement actions are directed and planned at the most significant sites in terms of freshwater withdrawals in water-stressed areas, namely downstream industrial sites located in central and southern Italy and Upstream assets in North Africa. Eni implements **actions to safeguard water resources** through two main strategies: on the one hand, improving efficiency through internal recycling of freshwater; on the other, replacing high-quality[80] freshwater sources with lower-quality alternatives. The actions implemented by Eni on the basis of the material impacts identified for freshwater consumption are presented below, divided into: (i) **water stress areas**; and (ii) **areas not at water stress**.

Water stress areas

Eni implements actions to **safeguard water resources** in water-stresse areas. Below are some examples of measures aimed at replacing high-quality freshwater with the following types of water:

- **wastewater**, consisting of a combination of civil and industrial discharges as well as rainfall collected and drained through sewer networks or drainage systems. Some examples of actions carried out, in Italian sites, during the year include: (i) Ravenna petrochemical hub, with a wastewater reuse plant, operational from 2026; (ii) Brindisi petrochemical site, with a plant for the reuse of approximately 0.4 Mm^3 of wastewater per year, expected to be operational by 2026[81]; (iii) Gela biorefinery, where the reuse of urban wastewater for industrial purposes has been increased since August 2024;

(76) For further information on community engagement, see Environment and Eni's Management System.
(77) Environmental, Social and Health Impact Assessments.
(78) Water Risk: the potential for current and future water-related challenges to impact people, the environment, and/or business viability, arising from a company's activities and environmental and social externalities (Ipieca, 'Water Stewardship', 2024).
(79) Water associated with hydrocarbon extraction, naturally present in the reservoir, which may contain contaminants. Once appropriately treated, this water can be reused for operational purposes, helping to reduce freshwater withdrawals.
(80) High-quality freshwater refers to water sourced from groundwater, surface water, municipal supply or third-party providers.
(81) The initiative may be subject to changes due to the ongoing industrial transformation.

- **remediation water**, namely groundwater contaminated in sites under remediation, which requires treatment to remove pollutants before reuse or discharge. Eni Rewind is committed to making treated contaminated groundwater available for industrial uses through its remediation facilities (Groundwater Treatment Plants), thereby contributing to the reduction of withdrawals of high-quality freshwater. In several sites (e.g. Porto Torres, Priolo and Gela - all sites located in Italy), the treatment of contaminated groundwater is specifically aimed at enabling its industrial reuse;
- **produced water**, i.e. water associated with Oil & Gas production that is treated and reused within the industrial cycle. Some examples of actions aimed at reducing water withdrawals include: (i) Meleiha site (Agiba, Egypt), where an optimal produced water management project has been implemented, a reinjection facility was upgraded in 2023 and a new facility was built to enable full reinjection for production purposes in 2025; (ii) Burun site (Turkmenistan), where an initiative to eliminate reinjection for disposal purposes was completed in October 2024, with benefits starting to emerge in the following months;
- **desalinated water**, obtained by removing salts and impurities from seawater or other high-salinity sources. In Egypt, at the Zohr site and the Abu Rudeis site, desalinated water is used to minimise freshwater withdrawals.

Additional measures to safeguard water resources relate to **water-use efficiency**, through projects aimed at optimising distribution networks in Egypt, Algeria, Cyprus, Italy, Iraq and Mozambique.

Areas not at water stress

Eni is committed to safeguarding water resources also beyond water-stressed areas, in line with its principles. By way of example, some of the actions implemented at sites in Italy not located in particularly water stressed areas are reported as follows: (i) at the Enipower plant in Ferrera Erbognone, where an innovative water filtration system was tested, improving water use efficiency; (ii) Versalis petrochemical plant in Mantua, where the internal recycling of freshwater for cooling has increased; (iii) Ferrara, where Versalis and Enipower signed a Memorandum of Understanding with local stakeholders (May 2024), defining priority actions to reduce withdrawals from the Po River.

The financial resources used for water resource management include: (i) monitoring and treatment of **wastewater**; (ii) injection and reinjection facilities for **produced water**; (iii) supply, **desalination** and cooling facilities. More than half of the total expenditure for water resource management in 2025 is allocated to interventions at sites located in water-stressed areas. For the next five-year period, Eni has allocated €0.7 billion for water resource management.

EXPENDITURES[a]	Unit	2025	2024
Total expenditures for water resources management	(€ Million)	159.10	178.21
of which: current costs		*113.21*	*127.71*
of which: investments		*45.89*	*50.50*

(a) The items in the table are included in ▶ Note 14 'Intangible Assets' and in ▶ Note 30 'Costs - Purchase, services and other charges' of the consolidated financial statements.

METRICS *[ESRS 2 MDR-M; E3-4]*

WATER CONSUMPTION	Unit	2025 Operated	2025 Consolidated not operated	2024 Operated	2024 Consolidated not operated
Water consumption[a]	(Mm^3)	42	12	45	9
Water consumption in water-stressed areas		17	9	17	7
Reused and recycled freshwater[b]		1,080	2	1,133	2
Water withdrawals[c]		821	109	1,162	90
of which: seawater		*707*	*99*	1,032	82
of which: freshwater		*114*	*8*	127	8
Water discharges[d]		798	98	1,135	81
Freshwater reuse[e]	(%)	90	22	90	26
Reinjected produced water[f]		56	79	51	75

(a) Difference between water inflows – which include, in addition to water withdrawals, unused rainwater and any other incoming water flows such as wastewater received from third parties – and water outflows, related to evaporation, water incorporated into products and treatments, and uncontrolled losses. Wastewater sent to evaporation ponds or injected into deep geological formations also contributes to consumption.
(b) Water that has already been used once for industrial purposes and reused one or more times within the production cycle/site (including freshwater recirculated in closed-loop systems) before discharge, following any necessary treatment.
(c) Sum of seawater (water with total dissolved solids greater than or equal to 30,000 mg/l), brackish water (water with total dissolved solids between 2,000 mg/l and 30,000 mg/l) and freshwater (water with total dissolved solids up to 2,000 mg/l).
(d) Sum of seawater discharged and freshwater discharged or supplied to third parties, measured through flow meters. Internal procedures regulate compliance with minimum quality standards and authorised limits for each operational site, ensuring compliance and timely corrective action in case of exceedances.
(e) Percentage of freshwater recycled or reused compared to the sum of recycled or reused freshwater and freshwater withdrawn.
(f) Percentage of formation water associated with extracted oil and produced with it (onshore and offshore), reinjected (EOR) or injected for disposal purposes, out of the total formation water produced.

In 2025, water withdrawals decreased compared to 2024 (-341 Mm^3), driven by reductions in both seawater and freshwater withdrawals. **Seawater withdrawals**, amounting to 707 Mm^3 (86% of total water withdrawals), fell by 326 Mm^3 year on year, mainly due to shutdowns at the Italian petrochemical plants in Brindisi and Priolo (which together account for more than 60% of the reduction) and to lower production at the Enipower Brindisi power plant (where withdrawals decreased by more than 111 Mm^3). The downward trend was further supported by the end of Upstream activities in Eni UK during the first months of 2025 (-18 Mm^3) and the shutdown of the Taranto refinery (-10 Mm^3) in the South of Italy. These effects were partly offset by higher withdrawals in Côte d'Ivoire, linked to the growth of offshore operations. **Freshwater withdrawals** in 2025, representing 14% of total water withdrawals and attributable for approximately 80% to petrochemical and refining activities, fell by more than 10% compared with 2024. This reduction is mainly due to Versalis, totalling -11 Mm^3, of which 8 Mm^3 relate to the Mantua site, in Italy (thanks to optimised water consumption enabled by operation at reduced loads) and 1.3 Mm^3 to Porto Marghera (Italy), following changes in the production setup. Further contributions to the reduction in freshwater withdrawals were provided by the Sannazzaro refinery (more than -0.6 Mm^3), in Italy, as a result of the stable operation of the Water Reuse plant, the divestment of onshore sites in Nigeria at the end of 2024 and the increased internal reuse of treated groundwater (at Eni Rewind sites). The volumes of **recycled freshwater**, more than 72% of which are attributable to Versalis, decreased by 5% compared to 2024, mainly due to the general shutdown of the Ragusa plant (Italy). The percentage of Eni's freshwater reuse in 2025 remained stable at 90%. In 2025, **total water consumption** in **water stress areas** accounted for 40% of Eni's overall consumption. It is specified that high-quality freshwater withdrawals – sourced from surface water, groundwater and municipal water supply – carried out in these areas represented 2% of Eni's total water withdrawals. The percentage of **produced water reinjection** increased to 56% in 2025 (51% in 2024), reflecting both higher reinjected volumes in Turkmenistan, Mexico and Italy, and lower the overall volumes of produced water generated during the period. This decrease is linked to the divestment of assets in Nigeria and Alaska in the second half of 2024 and to the end of Upstream activities in Eni UK in the early months of 2025.

BIODIVERSITY [ESRS E4]

POLICIES [ESRS 2 MDR-P; E4-2]

POLICY	KEY CONTENTS:
Code of Ethics	• Implementation of innovative solutions aimed at reducing the impacts of Eni's operations, including the protection of biodiversity, also in consideration of climate change.
Eni Biodiversity and Ecosystem Services (BES) Policy	• Technical guidelines for biodiversity risk assessment and management across global activities and decision-making processes throughout the project lifecycle[a], considering potential impacts on local communities, where relevant. • Adoption of the mitigation hierarchy[b] to manage identified impacts, prioritising preventive over corrective measures to avoid net biodiversity loss or, where feasible, achieving a net gain. • Commitments adopted over time for the protection of areas of ecological significance.
Eni Position on Water	• Close link between water resources, biodiversity and ecosystem services protection, and forest conservation.
Eni No-Go Commitment	• Formal commitment not to perform Oil & Gas exploration and development activities within the boundaries of Natural Sites included in the UNESCO World Heritage List[c].
Eni Position on Biomass	• General principles to ensure the sustainability of agricultural practices, sourcing and consumption of raw materials, including: traceability and transparency along the supply chain; selection of suppliers meeting ESG criteria; and the inclusion of contractual clauses to ensure the sourcing of certified biomass[d] only, not originated from land converted from areas of high biodiversity value or from ecosystems providing essential ecological services, such as carbon capture and storage.
Internal Regulatory System	• Processes for identifying, prioritising, managing, and monitoring biodiversity impacts and actions, in accordance with the HSE Integrated Management System.

(a) In joint ventures in which Eni is not the operator, it is committed to promoting with its partners the development and adoption of management best practices in line with the BES Policy.
(b) The mitigation hierarchy is an internationally recognised best practice for managing environmental risks and potential impacts, based on a sequence of actions: (i) anticipate and avoid impacts; (ii) minimize impacts where avoidance is not possible; (iii) restore; and (iv) offset.
(c) As of May 31th, 2019.
(d) Sustainability certification schemes recognised at the European or international level.

TARGETS AND COMMITMENTS [ESRS 2 MDR-T; E4-4]

While Eni has not established consolidated quantitative targets, it remains committed to implementing actions aimed at safeguarding biodiversity and ecosystem services by focusing on the prevention and minimisation of risks and impacts. Biodiversity is site-specific and characterised by unique features that vary significantly across geographical areas, environmental conditions of ecosystems, and ecological interactions. The lack of a universally recognised metric for measuring global biodiversity makes it complex to define aggregated targets at the Group level. For this reason, Eni applies a 'site-specific' management approach, implementing, where necessary, environmental management plans that identify targeted measures and local indicators, as described below. This approach allows the specific features of each environmental context to be addressed more effectively, ensuring that actions are concrete, measurable, and tailored to impacts on the territory.

MATERIAL IMPACTS, RISKS and OPPORTUNITIES (IROs) [ESRS 2 SBM-3]

Impacts identification process

The process of identification and assessment of dependencies and impacts on biodiversity and ecosystem services (BES) related to Eni's activities[82] is integrated into the HSE Management System. Each site, in line with ISO 14001:2015 certification, conducts studies to identify and evaluate environmental impacts (EIA - Environmental Impact Assessment). In addition, Eni annually maps its sites and concessions to verify proximity to legally protected areas and Key Biodiversity Areas (KBAs), and to assess the potential presence of priority species from the IUCN Red List[83], in order to ensure more effective management of impacts in priority conservation areas. The screening identifies the sites with the

(82) For any other impacts on the value chain, see Value Chain and main impacts.
(83) The IUCN Red List is the global database developed by the International Union for Conservation of Nature (IUCN) that classifies the conservation status of species according to internationally recognized scientific criteria. The geographic distribution (range) of species is available through IBAT (Integrated Biodiversity Assessment Tool), a platform that integrates global data on species, protected areas and Key Biodiversity Areas.

highest risk of biodiversity loss, especially those overlapping with at least one important biodiversity area, where further in-depth studies (BES Assessments) are carried out, following a risk-based prioritization, to verify the possible presence of significant unmanaged residual impacts. During the impact assessment process, related to EIA studies or BES assessments, Eni evaluates the possible interactions between company activities and the environment, considering the main global drivers of biodiversity loss, such as land and sea-use change, overexploitation of natural resources, the global phenomenon of climate change, pollution, and the introduction of invasive species. This analysis defines the operational and environmental context, identifies sensitive BES receptors, and assesses main dependencies and both direct[84] and indirect[85] impacts. The significance of biodiversity impacts is determined by combining the magnitude of the impact (e.g., pressures generated by the project on environmental matrices) with the sensitivity of the BES receptor involved (e.g., presence of species at risk of extinction), and assigning a significance category. If significant residual impacts are identified, they are managed through specific measures included in the site environmental management plans or through dedicated Biodiversity Action Plans (BAPs). Local stakeholders are engaged from the earliest stages of a new project and throughout the project lifecycle, through required authorization processes and, where appropriate, voluntary initiatives, such as consultations or dedicated workshops. Consultation and collaboration with communities, indigenous peoples, and other local stakeholders help to understand expectations and concerns, determine how ecosystem services and biodiversity are used, and develop management options that address local needs.

Material impacts

In the absence of actions targeted at mitigation, Eni's activities can cause significant negative impacts in terms of **degradation or loss of biodiversity** (habitats, ecosystems, and species) and of ecosystem services. The extent of these impacts depends on project complexity, the value of the natural environment, and the social context of reference. Among the most common impacts are those associated with changes in land (or sea) use and with the physical presence of plants and infrastructure, which can result in habitat removal, degradation, or fragmentation, with consequences for the distribution and abundance of species. In Oil & Gas Upstream activities and in the large-scale development of plants for renewable energy generation, such impacts are particularly relevant when they involve natural or semi-natural areas[86]. Moreover, wind plants can have negative impacts on vulnerable species, such as birds of prey, due to the risk of collision with turbines, wind blades, and distribution lines. Downstream activities instead develop predominantly in contexts already industrialized; therefore, the contribution to changes in land use is generally limited and does not represent to date a material impact in terms of loss of biodiversity.

Material risks and opportunities *[E4-1]*

The Process and results of the double materiality assessment did not identify material risks (including systemic risks)[87] or currently realised opportunities related to biodiversity. Nevertheless, Eni continues to monitor potential risks and opportunities by consulting publicly available scenarios, used to understand how changes in the state of nature may translate into physical or transition risks, as well as into opportunities, including those associated with nature-based solutions. Physical risks are associated with ecosystem degradation and potential reduction of natural resources, which may affect the operability and profitability of assets. Transition risks, instead, derive from the evolution of the regulatory framework, environmental protection policies, and stakeholder expectations, which may result in limitations on access to natural resources or land use in certain geographical areas. Within this scope are also included reputational risks, connected to the perception of the energy sector, which could affect litigation, reputation and access to financing. In 2024, Eni conducted an internal analysis based on the qualitative approach outlined in the TNFD[88] 'Guidance on scenario analysis' to assess the **resilience** of Eni's strategy with respect to such risks. The analysis was aimed in particular at exploring transition risks linked to key dependencies on nature. Regarding physical risks, water represents the main dependency for some assets, as it is essential in production processes; the metrics on water withdrawals and use are reported in the Water resources chapter, while resilience to physical risks associated with reduced water availability (water stress, drought) is analysed as part of the assessment of asset resilience to climate-related physical risks, in Climate Change chapter. The relevance of

(84) For the identification of direct impacts, any change (potential or actual) in the state of nature caused by an Eni activity with a direct causal link (due to the physical presence of plants and infrastructure and related activities such as emissions, discharges, and waste) is considered.
(85) For indirect impacts, an indirect causal link is considered (for example, greater colonization of the areas surrounding operational sites may lead to increased access to natural areas previously inaccessible through the opening of service roads).
(86) It is an ecosystem with most processes and biodiversity intact, albeit altered by human activity (IPBES glossary).
(87) Risks arising from the collapse of the system as a whole rather than from the malfunctioning of individual components; characterised by the indirect combination of minor tipping points that generate severe disruptions through cascading interactions between physical and transition risks.
(88) The TNFD (Taskforce on Nature-related Financial Disclosures) is an international initiative born to help companies and financial institutions manage risks and opportunities linked to nature and biodiversity.

other dependencies on natural resources, analysed in terms of transition risks, varies by business type (for example, biomass sourcing is particularly significant for biofuel production). In this context, the resilience analysis, conducted in 2024, focused on Eni's direct operations and made reference to a publicly available scenario developed by 'Inevitable Policy Response' (Forecast Policy Scenario - FPS[89]), to explore possible future trajectories. The scenario, developed over the 2020-2050 time horizon, highlights a global context characterized by a growing awareness of the importance of safeguarding biodiversity and ecosystem services, which could lead, through new regulations, to constraints on land availability for bioenergy crops in certain areas or for renewable energy installations. Eni's resilience to such risks is based on a strategy that integrates global portfolio diversification, the development of new technologies, and the adoption of circular business models. In the Agribusiness context, for example, the company has implemented an approach that diversifies the type of agri-feedstock used and sourcing regions, and it valorises waste and residues to reduce reliance on virgin raw materials.

ACTIONS TAKEN ON MATERIAL IROs and METRICS *[ESRS 2 MDR-A; MDR-M; E4 SBM-3; E4-3; E4-5]*

The table below shows the results of Eni's annual mapping of operational sites and development and production concessions, which is used as a preliminary screening tool for biodiversity management prioritisation purposes. This mapping provides a representation of sites' territorial exposure with respect to protected areas[90] and Key Biodiversity Areas (KBAs); it is used to inform the initiation of BES assessments and, when necessary, biodiversity risk management actions. Compared to the previous reporting period, there is an increase in the number of operational sites across non-Oil & Gas Upstream business lines overlapping with protected areas and KBAs (39, sites compared to 28 in 2024), mainly due to new Plenitude acquisitions. Conversely, the number of Oil & Gas Upstream concessions decreased (22, compared to 32 in 2024) following portfolio transactions in Alaska and Nigeria and the conclusion of activities at some UK concessions.

	Operational Sites non-Oil & Gas Upstream business lines[a]		Concessions overlapping Oil & Gas Upstream business line	
	Overlapping sites[b]	Adjacent sites (<1 km)[c]	With operational activities within the overlap area[d]	Without operational activities within the overlap area[e]
Number of sites/concessions	39[f] (of which 25 are renewable energy sites)	71[g] (of which 50 are renewable energy sites)	22[h]	19[i]
Area (k hectares)[j]	3.2	3.3	232	132

(a) Oil & Gas Downstream, Enilive, Agribusiness, Plenitude, Enipower and Versalis.
(b) Overlapping sites: operational sites that fall, even partially, within protected areas or KBAs.
(c) Adjacent sites: operational sites that, while not located within protected areas or KBAs, are situated at a distance of less than 1 km from their boundaries. The 1 km buffer is conventionally adopted and applied consistently to all mapped sites.
(d) Concessions overlapping with operational activities within the overlap area: active operated concessions, in the development or production phase, that overlap with one or more protected areas or KBAs, within which development or production activities (wells, sealines, pipelines and onshore and offshore facilities) are present, as documented in the company GIS (Geographic Information System) geodatabase.
(e) Concessions overlapping without operational activities within the overlap area: active operated concessions, in the development or production phase, that overlap with one or more protected areas or KBAs, for which the development or production operations (wells, sealines, pipelines and onshore and offshore facilities) are located outside the overlap area, as documented in the company GIS geodatabase. Such concessions were classified as 'adjacent concessions' in the previous sustainability reporting year.
(f) 74% in Italy, the remainder in Spain, France and Estonia.
(g) Mainly located in Italy (65%) and in other European Countries (France 23%). Only 3% in Australia and the United States.
(h) In Italy, the Netherlands and the United Kingdom.
(i) In Italy (84%), with the remainder in the United Kingdom, the Netherlands, Congo and Tunisia.
(j) The area (thousand hectares) represents the total extent of the operational site or concession, and not the actual area of overlap with protected areas or KBAs. The area is calculated in hectares based on the geographical boundaries of sites, using GIS tools and geometric analysis functions. For Plenitude wind farms, starting from 2025 reporting year, a methodological update has been introduced to improve the spatial representation of assets and the consistency of overlap and adjacency analyses. Under the new approach, wind turbines are modelled as curvilinear surfaces based on rotor diameter. The wind turbines have been grouped for adjacency analysis with protected areas. This update enables a more accurate representation of the area actually occupied by the turbines, replacing the previous modelling based on broader wind farm area boundaries; this resulted in a downward revision of surface values compared to the previous reporting period.

For the sites overlapping protected areas or KBAs, and for Upstream concessions overlapping with operational activities within the overlap area, Eni initiates BES Assessment studies, according to a risk-based prioritisation approach and, where necessary, defines a Biodiversity Action Plan (**BAP**) to manage significant residual impacts on such areas. BAPs can also be developed for sites not overlapping with protected areas or KBAs, if required by EIA studies, financing or permitting conditions, or other management needs. The BAP, together with site Environmental Management Plans (**EMP**[91]), represents the main tool for implementing and monitoring the mitigation actions for identified

(89) The Forecast Policy Scenario 'FPS' (2023 report) of Inevitable Policy Response (IPR) is a climate-nature integrated scenario that combines the energy and land-use sectors and models the impact of forecasts for over 300 policies on the real economy up to 2050. Specifically, the IPR Land and Nature scenario is based on assumptions about food demand, policies, and climate-nature actions, as well as on climatic and biophysical data, describing how these variables influence the environment in terms of emissions, biodiversity, and land-use changes.
(90) Protected areas include all IUCN categories (I-VI), Natura 2000, UNESCO WHS, Ramsar, and other national and international protected areas as defined in the World Database on Protected Areas (WDPA), updated as of September 2025.
(91) The Environmental Management Plan (EMP) is the site's environmental management plan that regulates the implementation and monitoring of the mitigation measures of the identified environmental impacts.

impacts, ensuring compliance with the commitments set out in the Eni Biodiversity and Ecosystem Services (BES) Policy. The main impact driver identified for Eni's activities relates to land use change resulting from Oil & Gas Upstream infrastructures (for example pipeline installation and well pad construction) and from Plenitude's electricity generation sites. Such changes may entail habitat loss or degradation, with potential disturbances to species. To mitigate this impact, the BAPs focus on two priority areas of intervention: (i) the restoration of natural habitats that have been modified or degraded; and (ii) monitoring campaigns aimed at confirming the presence of species at risk and assessing potential impacts of activities on their conservation status at the local level. The following table reports Plenitude sites and Oil & Gas Upstream concessions operated by Eni, for which action plans (BAP or EMP) are underway (or already planned) to mitigate impacts on biodiversity-sensitive areas, such as protected areas, KBAs or other areas of natural value for which the company has identified specific management needs. Actions also cover sites not overlapping with such areas, where environmental assessments or the operational context have identified the need for targeted interventions. The overall expenditure associated with the actions reported in the table amounts in 2025 to €210 k for Plenitude and to €825 k for Upstream, of which €17 k refers to biodiversity offset in Ghana. Over the five-year period (2026-2030) about € 2,387 k is planned for Plenitude and €5,551 k for Upstream.

Activities in biodiversity-sensitive areas

Sites/ Upstream concessions	Area (hectares)[a]	Impact driver	Impact metric[b]	Affected biodiversity areas	Main actions and results
Ghana Onshore receiving facility of the offshore Cape Three Point production site	96.0	**Land use change** Habitat loss or degradation	**Hectares of habitat lost or degraded**	KBA (1)	• Actions to ensure no net loss of natural habitat by 2040 over the 20-year project duration, through restoration of deforested areas and conservation actions on about 22 ha of natural forest to offset[c] the share of non-restorable habitat. • Monitoring of the offset measures and restoration of deforested areas through indicators such as leaf area, forest birds diversity and species richness (progress: 25%). • Alignment to IFC[d] performance standards and guidelines for mitigation and monitoring activities. • Quarterly and annual audits with independent consultants.
Mexico Area 1, onshore gas pipeline	1.8[e]	**Land use change** Habitat loss or degradation	**Hectares of habitat lost or degraded**	Natural habitat	• Development of a strategy and a programme for the restoration of terrestrial natural habitat and for monitoring plan. • Underway the definition of operational protocols for data collection, aimed at confirming and quantifying potential impacts on habitats, marine fauna and birds, and supporting prevention and mitigation measures.
United Kingdom Liverpool Bay, (gas pipeline that connects the wells to the terminal)	4.0	**Land use change** Habitat loss or degradation	**Hectares of habitat lost or degraded**	IUCN IV (1) Ramsar[f] (1)	• Ongoing the restoration program of dunes impacted by pipeline installation. • Protection of areas most degraded by recreational activities pressure and collaboration with local authorities for access control. • Successful reintroduction of two species: natterjack toad and the sand lizard.
Italy Val D'Agri Oil & Gas production concession	52.6 K	**Land use change** Habitat loss or degradation	**Hectares of habitat lost or degraded**	IUCN II (1) IUCN IV (1) KBA (1) Natura 2000 (9)	• Implementation of habitat restoration activities[g]. • Periodic monitoring to verify the effectiveness of the interventions and confirm the presence and status of species at risk[h]. • Monitoring of bats to assess potential impacts of artificial lighting.
Italy Gas production concessions in the Adriatic Sea[i]	27.5 K	**Land use change** Habitat loss or degradation	**Hectares of habitat lost or degraded**	IUCN IV (2) IUCN V (1) KBA (2) Ramsar (1) Natura 2000 (6)	• Assessment and quantification of debris removal activities from seabed beneath the platforms, with an estimation of the associated environmental improvement. • Development of operational protocols for data collection to confirm and quantify potential impacts on marine fauna and birds, and to support prevention and mitigation measures. • Desktop studies on underwater acoustic climate and on the potential impacts on cetaceans.

(a) Indicates the overall extent (in hectares) of the concession or the operational site, and not the actual area of overlap with protected areas or KBAs. This figure represents an overestimation, as it also includes areas that are not actually overlapping.
(b) Metric used in the BAP for monitoring mitigation actions.
(c) Biodiversity offset refers to the compensation of residual negative impacts on biodiversity caused by project development, after all possible prevention and mitigation measures have been implemented. It represents the last step of the mitigation hierarchy.
(d) International Finance Corporation, Performance Standard 6.
(e) Estimated area of residual loss of terrestrial natural habitat due pipeline installation.
(f) Only protected areas present at the time of pipeline installation are reported.
(g) Since 2003, 164 hectares of restorable areas have been subject to restoration activities - i.e., habitats that can be recovered during the current operational phase of the project. The remaining part of habitat will only become restorable during the decommissioning phase, at the end of the project life.
(h) To date, the presence of the Apennine yellow-bellied toad (species at risk), wildcat and wolf has been identified, triggering the classification of critical habitat.
(i) The concession area and the biodiversity areas concerned refer only to active concessions (Porto Corsini Mare, A.C26.EA, A.C27.EA) with infrastructure located within legally protected areas and KBAs. The BAP also considers other platforms/concessions in the Adriatic Sea not overlapping with these areas.

Renewable sites, grouped by type of actions implemented	Area (hectares)[a]	Impact driver	Impact metric[b]	Affected biodiversity areas	Main actions and results
Italy Collarmele Wind Farm (AQ)	25.1	**Land use change** Impacts on species[c] status	**Number of collision events/year** **Hectares of habitat lost or degraded**	KBA (1) Natura 2000 (2) IUCN IV (1)	• Memorandum of Understanding with the Sirente Velino Regional Park is currently being finalised, with implementation planned from 2026. • Planned mitigation actions (e.g. installation of detection cameras and shutdown system) and monitoring activities for at least 3 years.
Italy Alcantara Nord Wind Farm (ME)	22.0	**Land use change** Impacts on species status	**Number of collision events/year**	Natura 2000 (5) IUCN IV (1)	• Monitoring plan aimed at identifying interference due to collisions with turbine blades and/or habitat losses affecting birdlife, with annual monitoring planned for the period 2026-2030.
Italy Alcantara Sud Wind Farm (ME)	22.0				
Italy Rocca Ficuzza Wind Farm (AG)	20.4			KBA (1) Natura 2000 (2)	
Italy Nebrodi Nord Wind Farm (ME)	22.0			KBA (1) Natura 2000 (2) IUCN IV (1)	
Italy Nebrodi Est Wind Farm (ME)	18.8				
Italy Nebrodi Ovest Wind Farm (ME)	18.8				
Italy Lago Arancio Wind Farm (AG)	17.3			KBA (1)	
Italy Tursi Wind Farm (MT)	23.6	**Land use change** Impacts on species status	**Number of collision events/year**	KBA (1)	• Monitoring activities planned for at least one year.
Italy Pietramontecorvino Wind Farm (FG)	15.7			KBA (1) Natura 2000 (1)	
Italy Enrico Wind Farm (TA)	3.9			KBA (1) Natura 2000 (1)	
Italy Laerte Wind Farm (TA)	4.7			KBA (1) Natura 2000 (2)	
Spain Bonete Solar Plant	190.9	**Land use change** Impacts on species status Habitat loss or degradation	**Hectares of habitat lost or converted**	KBA (1) Natura 2000 (1)	• Vegetation management plan for the solar plant and replanting with native species in the surrounding area, with regular monitoring. • Measures to support wildlife and monitoring to assess the effectiveness of conservation actions.
Spain Cerrillares Solar Plant	90.7	**Land use change** Impacts on species status Habitat loss or degradation	**Hectares of habitat lost or converted**	KBA (1) Natura 2000 (1)	• Measures to support wildlife. • Reforestation with native species in the area surrounding the facility. • Regular monitoring of flora, fauna, and soil quality to assess land restoration, biodiversity recovery, and the effectiveness of conservation measures.
Spain Cuevas Wind Farm	14.9	**Land use change** Impacts on species status Habitat loss or degradation Risk of wildlife collision	**Number of collision events/year**	KBA (1) Natura 2000 (1)	BAP implementation since plant start-up in 2022, with ongoing actions, including: • campaigns to protect and preserve the breeding of lesser kestrels; • monitoring campaigns.

(a) Indicates the overall extent (in hectares) of the concession or the operational site, and not the actual area of overlap with protected areas or KBAs. This figure represents an overestimation, as it also includes areas that are not actually overlapping.
(b) Metric used in the BAP for monitoring mitigation actions.
(c) Habitat modification due to the presence of wind turbines and interference with bird flight.

Non-operated assets

Beyond the assets operated by Eni, the company holds an interest in third-party concessions that overlap with protected areas. These include: (i) in **Kazakhstan**, the Kashagan concession (NCOC) overlapping with the State Reserved Zone in Northern part of Caspian Sea (national protected area); (ii) in **Egypt**, four concessions[92], operated through Petrobel Company, overlapping with the El Qa plain (KBA); (iii) in **Iraq**, the Zubair concession, partially overlapping with the East Hammar (national protected area and KBA), the Khor Az-Zubayr (KBA), the Hammar Marsh (Ramsar site), the Khor Al-Zubair Marshes (national protected areas) and the 'The Ahwar of Southern Iraq: Refuge of Biodiversity and the Relict Landscape of the Mesopotamian Cities' (UNESCO World Heritage Site - WHS). No operational activities are conducted within the overlapping portions of these sites, including the WHS; (iv) in **the Netherlands**, the NOGAT onshore gas terminal is located in proximity to the 'Waddenzee'[93] (Natura 2000 site); moreover, the offshore pipeline crosses the Friese Front (Natura 2000 site). No significant impacts on biodiversity result from activities in the Netherlands and in Iraq. In Kazakhstan, main potential impacts include changes to seabed use and possible disturbances to marine fauna from offshore operations. In this context, environmental monitoring and specialist studies are carried out, consistently with the EIA framework, to verify the effects on marine ecosystems and define corrective measures or operational recommendations to reduce impacts. In Egypt, Eni coordinates the implementation of a BAP within the JV, focusing on mitigating impacts on modified desert habitats affected by the presence of waste awaiting treatment and disposal. The main intervention involves cleaning, characterization, and remediation of degraded land. Ongoing assessments are also evaluating potential impacts on migratory bird species, which are key to the KBA status of the El Qa plain, as well as on marine habitats.

RESOURCE USE AND CIRCULAR ECONOMY *[ESRS E5]*

POLICIES *[ESRS 2 MDR-P; E5-1]*

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to the promotion of development models based on the regenerative principles of the circular economy that minimize the use of virgin resources and reduce waste, maximizing the recovery and valorisation of waste and residues.
Internal Regulatory System	• Implementing actions across its operations aimed to improve efficiency, reduce waste, maximise the recovery and valorisation of waste and by-products, use secondary raw materials or renewable sources, extend the useful life of assets and innovate processes and products, with the broader goal of creating long-term value for both the environment and society.

TARGETS AND COMMITMENTS *[ESRS 2 MDR-T; E5-3]*

Although Eni has not adopted quantitative targets, aside from the business target relating to biorefining capacity outlined in the ▶ Strategy section, the Company promotes the prevention of waste generation in line with the priority criteria established under EU legislation and ensures proper waste management in accordance with its Internal Regulatory System. Eni is also consistently engaged in implementing projects with a strong circular footprint (see ▮ Actions taken on material IROs). To guide these processes, the Company adopts an Internal Regulatory System and an ▮ HSE Management System that set out operational guidelines for all business areas, informed by the operating context, environmental compliance requirements, stakeholder expectations, and the assessment of impacts, risks and opportunities. The system also provides for semi-annual monitoring of the actions required to implement these guidelines, supported by the collection of specific KPIs enabling effective performance monitoring and prompt intervention in the event of deviations from expected trends.

(92) Oil & Gas production concessions in Sinai: Belayim Land DI, Ekma DI, Feiran DI, Ras Gharra DI.
(93) Also recognized as a Ramsar site and a WHS site (UNESCO World Heritage Site).

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM-3]

Material impacts

The **generation and treatment of waste** represent a negative impact on environmental matrices that may potentially arise from Eni's business activities. By their nature, Eni's operations entail the production of waste, whose negative effects include: (i) the potential contamination of environmental matrices (soil, water and air) in cases of inadequate management, with possible consequences for local communities; (ii) impacts associated with the transport and treatment of waste at destination facilities; and (iii) land use associated to such facilities. Waste generated by Eni originates both from production activities and from the remediation of contaminated soil and groundwater. Remediation waste mainly consists of excavated soil and rock, demolition materials and groundwater; the latter, which in 2025 accounted for around 60% of total remediation waste, is treated in specific Groundwater Treatment Plants and is usually contaminated by hydrocarbons, benzene and dichloroethane. The production of remediation waste is also linked to assets acquired by Eni from other companies, where Eni has never directly operated. With regard to waste from production activities, produced water from Upstream operations, when not managed as discharge, represents the most significant contribution (approximately one-third of total waste from production activities). Produced water typically has very high salinity and variable composition, with residual components such as hydrocarbons and additives resulting from the separation process. At the same time, the materiality assessment has also identified a positive environmental impact associated with **circular economy actions**, including the conversion and redevelopment of decommissioned assets and sites, as well as the use of renewable and recycled raw materials in production processes.

Material risks and opportunities

The materiality assessment did not identify any specific material risks related to the circular economy. Instead, it confirmed the presence of a material opportunity, linked to the Group's ability to leverage its industrial expertise, technological solutions and internally developed know-how to meet the growing demand for services and products promoting a **more efficient use of resources**. In this context, on the one hand, this includes the remediation and waste-management activities carried out by Eni Rewind, including services provided to third parties, and on the other hand, circular initiatives developed in other industrial areas, such as Enilive's production of biofuels and Versalis' projects for the recycling of plastics and other materials. Circular economy initiatives are implemented across the Group's business lines, generating market opportunities along the value chain and contributing to the evolution of its industrial models.

ACTIONS TAKEN ON MATERIAL IROs [ESRS 2 MDR-A; E5-2]

The actions implemented by Eni on the basis of the material impacts, risks and opportunities identified are presented below and organised into two areas: (i) **circular economy**, for which the actions are described according to the different types of circularity interventions (**extension of useful asset life, asset conversion and redevelopment; use of circular raw materials and alternative feedstocks; recycling and recovery technologies**); (ii) **waste**.

Circular Economy

Eni integrates circular economy principles into its business model, applying them both to the development of new product value chains and to existing ones, with the aim of improving efficiency in the use of resources and extending the lifecycle of assets and products. This approach is implemented along the value chain and across the Group's various industrial contexts, adapting to the operational specificities of each business. Below is an overview of the main actions, organised by type of circular economy intervention. The main resources allocated during the year to activities related to biorefineries and bio-feedstock production amounted to €0.8 billion, while those dedicated to other circular economy initiatives totalled €0.1 billion. For the next five-year period, Eni has allocated €7 billion to biorefining/bio-feedstock activities and €0.8 billion to other circular economy initiatives. To support its initiatives, Eni has developed, together with the Scuola Superiore Sant'Anna, a model and tool for measuring circularity, incorporating the requirements of the UNI 11820 and ISO 59020 standards. In line with its commitment to transparency and accountability, Eni has also obtained third-party verification of its level of circularity under UNI 11820, both for support functions (business-support processes and services provided at headquarters and local offices in Italy) and for the Gela biorefinery (in Sicily), thereby initiating a structured path of continuous analysis and improvement of its circularity performance.

EXTENSION OF USEFUL ASSET LIFE, ASSET CONVERSION AND REDEVELOPMENT

Extending asset useful life, converting and redeveloping existing infrastructure represents a key lever of Eni's circular economy approach, aimed at maximising the value of existing facilities throughout their lifecycle while reducing the consumption of new resources. Within this framework, the transformation of traditional refineries into biorefineries plays a central role. The Livorno refinery's conversion to HVO production started in 2024, with completion and start-up expected by 2026, adding to the Enilive biorefineries in Venice (2014) and Gela

(2019). The conversion of the Livorno site forms part of the Group's broader plan to expand its biorefining capacity from the current 1.65 million tonnes per year to more than 5 million tonnes per year by 2030. Relating to extending the useful life of facilities, Plenitude contributes through maintenance and targeted component replacements, repowering projects, and the enhancement of existing infrastructure and synergies. For example, in collaboration with other companies of the Group, remediated industrial areas have been redeveloped as sites for renewable energy production, combining environmental remediation with new energy generation capacity within a single territorial-revitalisation strategy. In this context, from 2025 a new Plenitude photovoltaic plant in Porto Marghera has become operational, complementing similar initiatives already implemented in Italy, in Porto Marghera, Assemini, Gela, Porto Torres, Priolo and Ponticelle. In the Upstream business, circular economy principles are also being applied to the valorisation of mature assets, including assessments of the feasibility of converting offshore platforms in the Adriatic and Mediterranean Seas into infrastructure for subsea data centres, or converting Italian industrial sites into areas dedicated to renewable energy, logistics or data centres.

USE OF CIRCULAR RAW MATERIALS AND ALTERNATIVE FEEDSTOCKS

The use of circular raw materials and alternative feedstocks plays a key role in reducing reliance on virgin resources and enabling materials to re-enter production cycles, thereby contributing to the closure of their lifecycle. This area encompasses biorefining initiatives, the production of advanced biofuels and the valorisation of residues and by-products, as well as the development of industrial solutions aimed at expanding the use of circular materials across a wide range of applications. Key initiatives include the production of advanced biofuels obtained mainly from residual feedstocks, such as used cooking oil, and the production of biomethane derived from organic residues, including agricultural and agro-industrial by-products, livestock effluents and organic waste. For biofuels production, a residual share is sourced from vegetable oils derived from the cultivation of oilseed crops through certified supply chains which include programmes in various Countries in Africa, South-East Asia and Central Asia, aimed at restoring degraded land and ensuring crop rotation in line with the EU's RED Directive. By-products are also valorised and converted into animal feed and fertilisers, strengthening the circular value chain approach. In the chemicals sector, Versalis aims to diversify feedstock sources using raw materials from renewable sources, such as biomass, and through the development of products derived from secondary raw materials from recycling[94]. Additional circular solutions currently under development include residual materials for road-infrastructure applications, recycled plastics or alternative raw materials in furniture production, and the use of recovered post-industrial residues.

RECYCLING AND RECOVERY TECHNOLOGIES

Initiatives in this area focus on promoting material recovery and the reintegration of waste into production cycles through the adoption of innovative recycling and valorisation technologies. In the chemicals sector, investments are being directed towards the development of recycled materials and a range of technologies for the recycling of plastic and rubber, including through collaborations with partners across the value chain. New facilities have been launched to convert plastic waste into secondary raw materials that can be reused in production processes. At the same time, agreements have been established with other operators to strengthen an integrated recycling system, enabling the recovery and valorisation of different types of plastic waste and their transformation into new materials or products. In the remediation sector, Eni Rewind is developing solutions aimed at the recovery and reuse of waste and contaminated soils. In this context, new platforms dedicated to waste treatment and soil recovery are currently under development at the Ponticelle site (in Italy), with start-up expected in 2026. Further technologies capable of converting hard-to-recycle waste into new products, such as fuels, are also being assessed, and research projects are under way to further enhance recycling solutions in other sectors, including renewable energy.

Waste

Across all its operational contexts, in addition to complying with applicable waste-management regulations, Eni is committed to reducing the environmental impacts associated with the various phases of the waste-management process. The main actions in this area are based on the following principles set out in Eni's Internal Regulatory System:

- **Sustainable operational waste management**, inspired by the waste-hierarchy model established by European legislation. This model aims to prevent waste generation and prioritises recovery solutions over disposal. In Italy, for example, through Eni Rewind's brokerage activities, technically feasible solutions are selected based on the characteristics of the waste, giving priority to: (i) recovery operations; (ii) treatments that reduce the quantities sent for disposal; and (iii) the selection of suitable plants as close as possible to the production site;
- **Verification of third-party reliability**, ensured through targeted checks on the parties involved along the value chain and through periodic supplier assessments carried out by specialist technical units (e.g. audits and operational controls). In particular, in Italy and wherever required by current legislation, Eni relies exclusively on authorised operators;

(94) Secondary raw materials are recycled materials that can be used in production processes either in place of, or alongside, virgin raw materials.

- **Monitoring of waste** generated by production activities through the company's reporting system and dedicated tools. For Italian sites, the traceability of special waste is ensured from the moment it is generated to its final destination, and in almost all sites this is also supported by a management software capable of interfacing with the national traceability system (RENTRI), provided by the Ministry of the Environment and Energy Security.

Alongside these actions, Eni carries out awareness-raising initiatives, including the dissemination and sharing of experiences and good practices, also focused on the collection and segregation of onsite waste storage areas. Below are the financial resources used for the management of waste from production activities and remediation activities. For the next five years, Eni has allocated around €2 billion to waste management, of which approximately €1.8 billion for waste management from production activities and approximately €0.2 billion for waste management from remediation activities.

WASTE EXPENSES[a]	Unit	2025	2024
Expenses and investments for the management of waste from production activities[b]	(€ Million)	276.63	246.57
of which: current expenses		*251.70*	*228.75*
of which: investments		*24.94*	*17.82*
Expenses and investments for the management of waste from remediation activities[c]		58.29	82.54
of which: current expenses		*47.74*	*58.21*
of which: investments		*10.55*	*24.33*

(a) The items listed in the table are included in ▶ Note 14 'Intangible Assets' and in ▶ Note 30 'Costs - Purchases, services rendered and other charges' of the consolidated financial statements.
(b) Includes waste generated from drilling activities and construction sites, as well as waste resulting from the maintenance of plants, buildings, and areas used for production activities.
(c) Waste generated from remediation activities (e.g., emergency safety measures and soil remediation, demolitions, and groundwater classified as waste).

METRICS *[ESRS 2 MDR-M; E5-4; E5-5]*

Circular Economy

With reference to the circular economy topic, the metrics relating to the bio-feedstocks used in Eni's biorefineries in Italy are presented below; for further details on biorefining capacity and on the volume of biofuels sold, please refer to the energy production section of the Climate Change chapter.

BIOFEEDSTOCKS USED IN BIOREFINERIES IN ITALY (Gela and Porto Marghera)[a]

	Unit	2025	2024[b]
Vegetable oils[c]	(t)	29,394	23,646
Waste and residues (used vegetable oils, oily residues derived from the processing of vegetable oils and other industrial processes)		696,249	669,515

(a) Feedstocks related to sold production certified as sustainable with a Proof Of Sustainability (POS, as required under the relevant certification schemes).
(b) Data for 2024 and 2025 are published for the first time in the Sustainability Statement.
(c) Vegetable oils, such as canola, croton, castor and soy.

The volumes of bio-feedstock purchased during the year remained broadly consistent with those of 2024; in particular, it should be noted that, as regards waste, these feedstocks are predominantly purchased from Indonesia and Malaysia, while vegetable oils are sourced from Europe and Africa.

Waste

WASTE	Unit	2025 Operated	2025 Consolidated not operated	2024 Operated	2024 Consolidated not operated
Total waste generated[a]	(Mt)	4.6	0.6	4.4	0.7
Total hazardous waste[b]		0.5	0.4	0.6	0.5
Hazardous waste recovered/recycled[c]		0.1[d]	0.0	0.1[d]	0.0
of which: recycled[e]		*0.1*		*0.1*	
of which: other recovery operations[e]		*0.0*		*0.0*	
Hazardous waste for disposal (non-recycled)		*0.4*	*0.4*	*0.6*	*0.5*
of which: incinerated		*0.0*	*0.0*	*0.0*	*0.0*
of which: sent to landfill		*0.0*	*0.0*	*0.1*	*0.0*
of which: other disposal operations		*0.4*	*0.4*	*0.5*	*0.5*
Non-hazardous waste recovered/recycled[c]		0.9	0.0	0.8	0.0
of which: recycled[e]		*0.6*		*0.5*	
of which: other recovery operations[e]		*0.3*		*0.3*	
Non-hazardous waste for disposal (non-recycled)		2.9	0.1	2.8	0.1
of which: incinerated		*0.0*	*0.0*	*0.0*	*0.0*
of which: in landfill		*0.1*	*0.0*	*0.1*	*0.0*
of which: other disposal operations		*2.8*	*0.1*	*2.7*	*0.1*
Total amount of non-recycled waste	(%)	77	98	79	98

(a) Sum of waste from production activities and Waste from remediation activities.
(b) Classified as hazardous and non-hazardous based on local legislation and, where not available, on the references of the Basel Convention and the European Commission Decision 2000/532/EC of May 3th 2000. The waste disposal method is communicated to Eni by the entity authorized for the activity. The weight of the waste produced and delivered may be measured or estimated, depending on the case.
(c) Recycled/recovered waste refers to waste that is not sent for disposal.
(d) To better illustrate the composition of the total hazardous waste recovered/recycled, data are also presented with two decimal places. Hazardous waste recovered/recycled in 2025 amounted to 0.08 Mt, of which 0.06 recycled and 0.02 other recovery operations. In 2024, hazardous waste recovered/recycled amounted to 0.09 Mt, of which 0.07 recycled and 0.02 other recovery operations.
(e) The breakdown of recovered waste by recovery type was estimated for 2025 using Eurostat data on waste generated and disposed/recovered in the EU (latest available year: 2022). In the absence of detailed information from Eurostat, the component relating to preparation for reuse was included within recycled waste (in line with the notes set out in Annex C to Part IV of Legislative Decree No. 152/06). The estimation methodology applied for the current year was also used to report the 2024 data, which had not been previously published.

In 2025, more than 4 million tonnes of waste were generated at Eni, of which 1.5 million tonnes from production activities and 3.1 million tonnes from remediation activities, showing an overall increasing trend compared to 2024. **Waste from production activities** increased during the year for both hazardous and non-hazardous waste. This trend was mainly driven by the increase in produced water at Eni Mediterranea Idrocarburi sites, in Sicily, the disposal of wastewater as waste at the Calenzano fuel depot (following the shutdown of the site water treatment plant due to the accidental event of December 2024), the volumes generated at the Livorno refinery in connection with the conversion of the site into a biorefinery, and those generated by construction works at the Porto Marghera biorefinery related to the construction of new plants (Steam Reforming Unit, Biojet section and Ecofining Deoxygenation section). In 2025, almost 370 thousand tonnes of waste from production activities were sent for recovery and recycling, an increase compared to 2024. **Waste from remediation activities** during the same period amounted to 3.1 million tonnes (of which more than 2.5 million tonnes were attributable to Eni Rewind), a figure decreasing compared to 2024. The downward trend is mainly attributable: (i) the start-up of the groundwater treatment plant at the Pomezia fuel depot, in Italy, which allowed the management of extracted groundwater as waste to be eliminated; (ii) the completion of remediation activities at the Eni Rewind sites of Avenza and Brindisi, in Italy; (iii) the reduction of activities at the Eni Rewind site of Manfredonia, in Italy, with a consequent reduction in the volumes of groundwater treated and managed as waste. In terms of composition, the majority of remediation waste consists of groundwater treated in Groundwater Treatment Plants (almost 60% in 2025), partly reused and partly returned to the environment. In 2025, more than 638 thousand tonnes of remediation waste were sent for recovery.

EU Taxonomy

Regulation EU 852/2020 of the European Parliament and of the Council enacted in 2020 has established a classification system of economic activities based on criteria of environmental sustainability for the purposes of channeling productive investments.
An economic activity is environmentally sustainable where that economic activity:

i) contributes substantially to one or more of the environmental objectives of the EU;
ii) does not significantly harm any of the environmental objectives;
iii) is carried out in compliance with the minimum safeguards foreseen by the Regulation, which are procedures implemented by an undertaking that is carrying out an economic activity to ensure a responsible business conduct.

Eni has verified the eligibility of the economic activities conducted by the Group in relation to the EU sustainability objectives regulated by the Commission, through alignment with the Delegated Acts:

- for the objectives of climate change mitigation and adaptation to climate change, the 'Climate Delegated Act' (EU Delegated Regulation 2021/2139, structured into two annexes), supplemented by the Complementary Delegated Act (EU Regulation 2022/1214), which governs the production of electricity from nuclear and gas;
- for the objectives: (i) sustainable use and protection of water and marine resources; (ii) transition to a circular economy; (iii) prevention and reduction of pollution; (iv) protection and restoration of biodiversity and ecosystems, the 'Environmental Delegated Act' (EU Delegated Regulation 2023/2486, including four annexes).

As the next step, the Group evaluated the degree of alignment of its economic activities with the objectives of the Taxonomy through the verification of compliance with the 'Technical Screening Criteria - TSC,' which are the performance conditions for an economic activity to make a substantial contribution to the objective and respect the 'do no significant harm' principle to other objectives. Furthermore, for each activity, compliance with the safeguard clause was verified. The Group's economic activities capable of making a substantial contribution to the climate change mitigation objective were identified. The Group does not produce products or services for climate change adaptation, while activities contributing to environmental objectives, in consideration of the limited number of eligible activities and the selectivity of the TSC, are minimal, in the Eni consolidated financial statements.

Based on the reporting criteria established by the Commission through Delegated Act EU 2021/2178, the key performance indicators (KPIs) of Eni's activities aligned with the Taxonomy for 2025 and the corresponding comparison period were calculated.

REPORTING OBLIGATIONS AND BASIS OF PRESENTATION

With Delegated Regulation (EU) 2021/2178, the Commission defined the content and the presentation methods for the three performance indicators ('KPIs') related to the share of revenues, operating costs ('opex'), and investments ('capex') associated with economic activities aligned with the total of these three items at the consolidated financial statements level, as well as the commentary information and the reporting templates.

KPIs OF NON-FINANCIAL UNDERTAKINGS

EUROPEAN TAXONOMY: SUMMARY TEMPLATE FOR THE KPI OF NON-FINANCIAL UNDERTAKINGS

ENI GROUP - YEAR 2025	TURNOVER		CAPEX		OPEX	
	Absolute amount in € mln	proportion %	Absolute amount in € mln	proportion %	Absolute amount in € mln	proportion %
A. TAXONOMY-ELIGIBLE ACTIVITIES						
A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)	**1,231**	**1.5%**	**1,270**	**10.8%**	**374**	**9.0%**
A.2. TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)	4,170	5.1%	348	3.0%	362	8.7%
TOTAL A.1 + A.2	5,401	6.6%	1,618	13.8%	736	17.8%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES	76,750	93.4%	10,132	86.2%	3,406	82.2%
TOTAL A+B	**82,151**	**100.0%**	**11,750**	**100.0%**	**4,142**	**100.0%**

SUMMARY TABLE OF TAXONOMY KPI 2025-2024

(€ mln)	TURNOVER		CAPEX		OPEX	
	2025	2024	**2025**	2024	**2025**	2024
3.17 Manufacture of plastics in primary form	**195**	230	**4**	4	**40**	38
4.1 Electricity generation using solar photovoltaic technology	**79**	80	**339**	529	**34**	28
4.3 Electricity generation (wind)	**159**	159	**19**	48	**52**	46
4.8 Electricity generation from bioenergy	**38**	40	**46**	7	**11**	10
4.10 Storage of electricity	**2**	1	**23**	98	**2**	1
4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids	**751**	297	**355**	300	**232**	157
5.12 Underground permanent geological storage of CO_2	**3**		**387**	146	**2**	
6.15 Infrastructure enabling low carbon road transport and public transport			**81**	82		
Other	**4**	5	**16**	8	**1**	2
Total aligned	**1,231**	**812**	**1,270**	**1,222**	**374**	**282**
Consolidated	**82,151**	**88,797**	**11,750**	**15,502**	**4,142**	**4,309**
Taxonomy KPI	***1.5%***	***0.9%***	***10.8%***	***7.9%***	***9.0%***	***6.5%***

Human rights for Eni

IN THIS CHAPTER:

Eni Workforce (S1)
Health & Safety (Entity-Specific; S1; S2)
Workers in Eni's Value Chain (S2)
Local Communities (S3)
Customers and Consumers (S4)

In order to frame Eni's commitment on social aspects and respect for human rights, as well as to present some elements common to all social standards, the disclosure of individual social topics, required by the ESRS, is preceded by this introductory chapter on the human rights management system.

POLICIES *[TAXO; ESRS 2 MDR-P; S1-1; S2-1; S3-1; S4-1]*

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to respecting human dignity and Human Rights, requiring the same commitment from all partners. • Commitment to ensuring an inclusive work environment that values uniqueness and diversity as fundamental resources for the development of humanity.
ECG Policy on Respect for Human Rights in Eni[(a)]	• Human rights due diligence process, reflecting the relevant international standards[(b)], which sets out Eni's priority commitment to the Salient Human Rights Issues. • Commitment to respecting and applying the principles set out in the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, which includes the fundamental rights on work, as well as the rights set out in the international labour instruments for the promotion of decent working conditions. • In cases of potential divergence between local and international standards, commitment to develop measures that allow conduct to be aligned with international standards while taking account of local principles, ensuring that risks relating to possible violations are duly analysed and assessed, so as to monitor the associated level of risk and verify the effectiveness of the management measures identified. • Stakeholder engagement across all stages of the human rights due diligence process, involving active collaboration, together with grievance mechanisms and other reporting channels available both at central level and operating site level. • Contractual safeguards ('responsible contracting'), concerning human-rights compliance, which are consistent with applicable regulatory provisions, including specific ones relating to respect for workers' rights. • Commitment to promoting respect for human rights in activities carried out by or with partners and across interactions with stakeholders. • Commitment to respecting the minimum age access to employment and the measures laid down in the applicable international and national norms on child labour and on the employment of minors and rejection of any form of forced or compulsory labour as well as any exploitative labour practices, including human trafficking, restrictions on freedom of movement and seizure of identity documents.
Supplier Code of Conduct	• Requirement for suppliers to respect human rights, in line with the principles set out in the Eni Code of Ethics and the ECG Policy on Respect for Human Rights in Eni, and to promote their adoption among their employees and throughout the supply chain.
Internal Regulatory System	• Clear definition of roles and responsibilities within the human rights management model.

(a) The principles reported in this section apply to the four stakeholder categories required under the ESRS: own workforce, workers in the value chain, affected communities, consumers and end-users. For this reason, they have been addressed here in a cross-cutting manner.
(b) Including, in particular, the United Nations Guiding Principles on Business and Human Rights (UNGP) and the OECD Guidelines for Multinational Enterprises.

ENI'S APPROACH TO HUMAN RIGHTS *[TAXO]*

Human rights are a focus area for Eni's Board of Directors, which in 2023 approved both the ECG Policy on Respect for Human Rights in Eni and the ECG Policy on Zero Tholerance against violence and harassment at work. The topic is also regularly overseen by the Sustainability and Scenarios Committee, which each year receives updates on the human rights management system and the activities carried out. In 2025, Eni continued to link management incentives to human rights performance, setting specific objectives for the various managerial levels. The Company also strengthened awareness-raising and training efforts through courses for Eni personnel, targeted sessions on specific topics delivered also to its subsidiaries, and practical workshops for suppliers on safety and human rights.

TRAINING ON HUMAN RIGHTS	Unit	2025	2024
Human rights training hours[a]	(hours)	1,544	955
Employees who have received human rights training[b]	(%)	76	78

(a) In 2025, as in 2024, the number of training hours completed reflect the absence of large-scale training campaigns during the year.
(b) The indicator is calculated as the ratio between the number of enrolled employees who completed a training course and the total number of enrolled employees.

HUMAN RIGHTS DUE DILIGENCE *[TAXO; S1-4; S2-4; S3-4; S4-4]*

The journey undertaken in recent years to strengthen and embed a culture of respect for human rights has reinforced Eni's human rights due diligence activities, as outlined in the ECG Policy Respect for Human Rights in Eni. It has also established a shared responsibility across several functions — including Sustainability, Integrated Compliance, Human Resources, Procurement and Security — for managing the processes most relevant to human rights risks. Human rights due diligence is a continuous process that considers the full spectrum of potential implications Eni's activities may have on people, focusing on the so called 'Salient Human Rights Issues[95]'. Eni's human rights management model adopts a multidisciplinary, multi-level and fully integrated approach within business processes, built on a risk-based logic to identify, prevent, mitigate and report adverse human rights impacts.

GOVERNANCE AND COMMITMENT

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

DUE DILIGENCE

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

ACCESS TO REMEDY

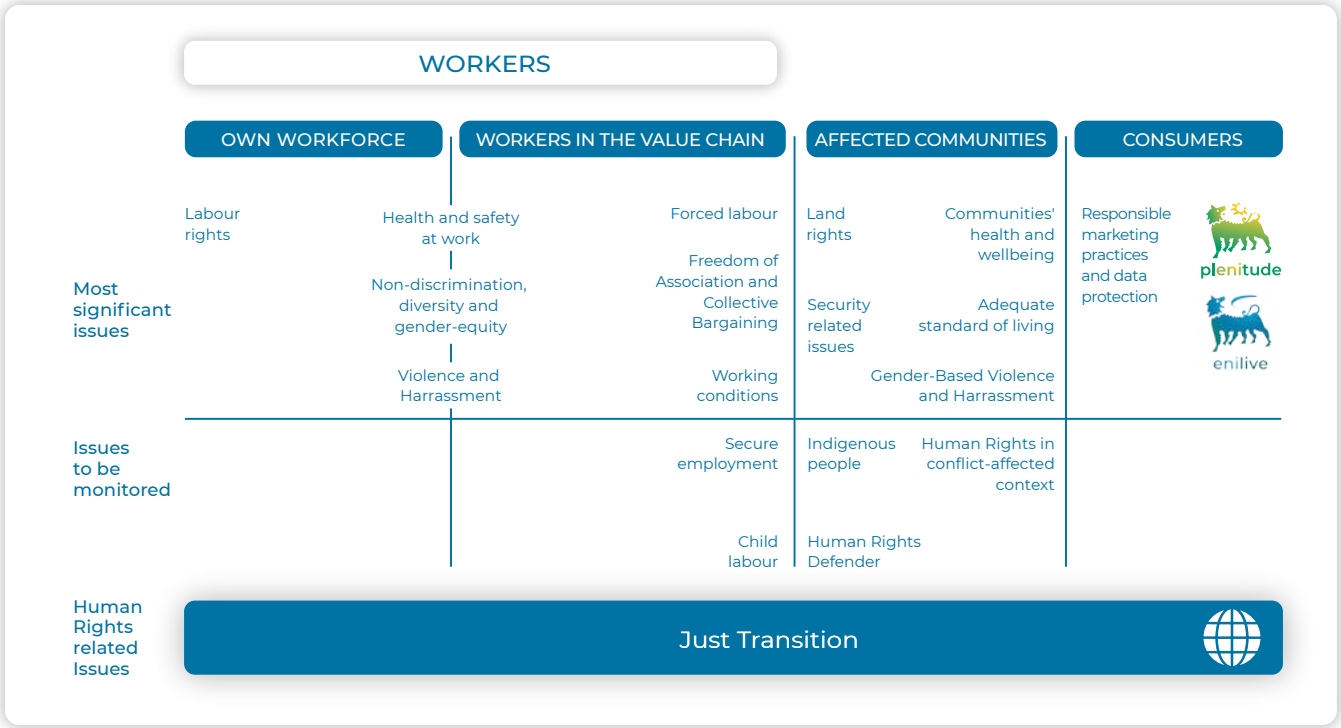
Eni ensures adequate management of complaints through the 'Grievance Mechanism' and the whistleblowing process.

Eni's human rights management model is grounded in the commitment of senior leadership and all company functions to uphold and embed human rights principles across governance instruments at every level. A key pillar of the model is stakeholder engagement, supported by continuous and appropriate access to grievance mechanisms and reporting channels, as well as dedicated safeguards designed to ensure that any human rights violation is promptly identified, assessed and addressed, with appropriate remediation measures applied whenever violations are confirmed. Developed through a risk-based approach, the model is structured around the following main phases: (i) mapping of Salient Human Rights Issues and execution of the Compliance Risk Assessment[96]; (ii) identification and evaluation of potential human rights risks or adverse impacts[97] that Eni's activities, products or services may cause or contribute to; (iii) definition and implementation of adequate controls and of measures to prevent or manage risks and impacts on human rights[98], as well as remediation actions where negative impacts have occurred; (iv) periodic or event-based monitoring, supported by qualitative and quantitative indicators; (v) planning and reporting activities aimed at defining strategic priorities and providing an integrated overview of actions and performance on human rights matters. An integral part of the model is the communication of results, including through the Eni for sustainability report and the dedicated Eni for-Human Rights publication. Eni's human rights approach has been recognised as particularly solid and well structured by the World Benchmarking Alliance, which ranked the Company first in the Corporate Human Rights Benchmark[99] (CHRB).

(95) A company's salient human rights issues are those that stand out because they are at risk of suffering the most severe negative impact, taking into account the activities carried out, the contexts in which it operates, or the company's business relationships.
(96) The Compliance Risk Assessment consists of the identification and evaluation of compliance risks, for the purpose of prioritizing them and optimizing the related mitigation measures (see Business Conduct).
(97) Risks related to the potential violation of human rights are assessed from a dual perspective: (i) the risk of causing (or contributing to causing) actual or potential adverse impacts, with reference to the UNGPs and the OECD Guidelines; (ii) the risk of incurring sanctions, significant financial losses, or reputational damage (so-called compliance risk).
(98) Such assessments may also be carried out through Human Rights Impact Assessments or Human Rights Risk Analyses (examined in the Local Communities chapter).
(99) The CHRB assesses approximately 100 companies operating in five high-risk sectors and evaluates their performance across five measurement areas: commitments undertaken at the level of corporate policies, accountability at board of directors level, integration of respect for human rights into corporate culture and management systems, human rights due diligence, and remedy and grievance mechanisms.

Salient Human Rights Issues

Eni's commitment, management model and human rights activities focus on the issues considered most material for the Company, considering the nature of its business, the operational contexts in which it operates, and the perspectives of both local and international stakeholders. The list of Salient Human Rights Issues, first identified in 2017, was updated in 2024 through dedicated workshops involving more than one hundred employees from different corporate functions, as well as meetings with a number of authoritative stakeholders — including institutions, specialised think tanks, industry associations, civil society organisations and NGOs. The analysis led to the identification of 13 priority topics relating to workers, communities and consumers, along with an additional 5 emerging issues to be monitored due to their relevance to specific business segments or operational contexts.



To address these priority issues, Eni has developed several **risk-based models**, including those supporting **people management**, **procurement activities**, and **major industrial and security projects**, which are further detailed in the following chapters. These models help gather insights on the operating context, identify potential risk factors based on the specific activities and business processes involved, and implement appropriate prevention and mitigation measures in line with the level of risk.

Access to remedial measures, whistleblowing process and grievance mechanisms

[TAXO; S1-3; S1-17; S2-3; S3-3; S4-3]

Eni is committed to adopting — also in collaboration with third parties — appropriate remediation measures in response to any negative impacts it has caused or contributed to causing, and to making every possible effort to ensure remediation where an impact is directly linked to its activities, products or services. To this end, Eni also seeks to use its leverage with third parties to help ensure that any negative impacts directly connected to their activities are effectively addressed. In line with this commitment and with international standards, Eni's human rights management model relies on mechanisms for receiving complaints, alleged human rights violations and concerns raised by stakeholders, individuals, communities or associations, with particular attention to vulnerable groups. These tools enable the Company to identify, assess and address potential issues and, where impacts are confirmed, to implement appropriate remediation measures in a timely manner. Stakeholders have access to two specific channels in cases of alleged human rights violations: (i) the **Grievance Mechanism**, which manages the submission, handling and resolution of concerns, with a dedicated review process for human rights-related grievances classified as 'significant' (see Local Communities); and (ii) the **Whistleblowing system**, which allows anyone — employees or third parties — to report, confidentially or anonymously, suspected violations of the Internal Control System or the Code of Ethics. For both mechanisms, Eni prohibits, and is committed to preventing, any form of retaliation against workers or other

stakeholders who raise human rights concerns, and does not tolerate or condone threats, intimidation, retaliation or physical or legal attacks against human rights defenders or other stakeholders (see Business Conduct). Regarding Whistleblowing Reports[100], during the year the review of 40 human rights related whistleblowing files was completed, primarily involving potential impacts on workers' rights and occupational health and safety. In total, 68 assertions were examined, of which 16 were at least partially substantiated, leading to corrective actions to mitigate and/or minimise the impacts, including: (i) actions within the Internal Control and Risk Management System, such as implementing or strengthening existing controls; (ii) awareness-raising activities on the Code of Ethics and the ECG Policy on Zero Tolerance against Violence and Harassment at Work; and (iii) employee related measures, including disciplinary actions in accordance with the collective labour agreement and applicable national regulations.

WHISTLEBLOWING FILES ON HUMAN RIGHTS VIOLATIONS	Unit	2025	2024
Whistleblowing files (assertions) on human rights violations - closed during the year[a]	(number)	40 (68)	32 (64)
of which: employees[b]		*14*	*11*
Substantiated assertions		16	10
Unsubstantiated assertions/not ascertainable[c]/not applicable[d] assertions		52	54
Inherent incidents of discrimination		7[e]	3[f]
Whistleblowing files (assertions) on human rights violations with potential socio-economic impacts on local communities		1[g]	0
Whistleblowing files (assertions) on human rights violations with potential socio-economic impacts on local communities		0	1 (2)[h]

(a) The indicator refers to whistleblowing files (assertions) relating to Eni SpA and its subsidiaries, closed during the year and concerning human rights.
(b) The data are collected exclusively with reference to non-anonymous whistleblowing reports.
(c) Assertions that do not contain substantiated, precise and/or sufficiently detailed elements and/or for which, based on the investigation tools available, it is not possible to confirm or exclude the validity of the reported facts.
(d) Assertions in which the reported facts coincide with issues already subject to pre-litigation actions, legal proceedings or ongoing investigations by public authorities. The assessment is carried out following the opinion of the Legal Affairs and/or Legal and Labour Disputes function.
(e) Of which one episode showed elements of substantiation.
(f) The alleged episodes of discrimination did not show elements of substantiation.
(g) The allegation relating to the relevant case file did not show elements of substantiation.
(h) Both allegations relating to the relevant case file did not show elements of substantiation.

Disputes and non-judicial remedy mechanisms *[TAXO; S1-17; S2-4; S3-4; S4-4]*

Eni cooperates with other non judicial remediation mechanisms, such as those established under the OECD Guidelines and managed by the OECD National Contact Points operating in various Countries. Eni does not in any way hinder access to judicial or non judicial mechanisms, as well as institutional mechanisms. Eni actively supports and facilitates the use of judicial, non judicial and institutional mechanisms, consistently adopting a proactive approach and providing all necessary information and channels to ensure their effective operation. In 2025, Eni and its subsidiaries did not record any severe human rights incidents[101], nor did they receive any final convictions for breaches of laws, regulations or other regulatory provisions relating to human rights.

(100) Whistleblowing file: a summary document of the investigations carried out on the whistleblowing report(s) – which may contain one or more detailed and verifiable assertions – and that contains a summary and the results of the investigation carried out on the facts of the whistleblowing report, the outcome of the investigations carried out and any action plans identified.
(101) Severe human rights incidents: serious human-rights-related events, as described in the various social chapters, were identified based on cases detected in 2025 through grievance mechanisms, whistleblowing reports and pending judicial proceedings. The assessment covered credible cases of forced labour, human trafficking and child labour. No relevant or credible grievances or reports were received concerning local communities or end consumers. To progressively improve the quality and completeness of the data, the potential expansion of the reporting boundary will be evaluated in the coming years Credible cases of forced labour, human trafficking and child labour were considered.

ENI WORKFORCE [ESRS S1]

POLICIES [ESRS 2; MDR-P; S1-1]

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to promoting the dissemination of knowledge, which enhances everyone's behaviours, contributions and skills at all levels. • Strong focus on diversity and culture of plurality, with a commitment to creating an inclusive work environment that respects the dignity of each person. • Commitment to protecting the right to privacy[a] of its people, ensuring that personal data and confidential information are handled in compliance with applicable laws and best practices.
ECG Policy on Respect for Human Rights in Eni	• Training as an essential tool for employees' skills and knowledge development, as well as a strategic element towards the achievement of business objectives. • Prohibition of any form of discrimination, distinction, exclusion or preference based on personal identifiers unrelated to the requirements necessary to perform a certain job. • Commitment to ensuring equal pay for women and men for work of equal value, based on objective criteria. • Commitment to ensuring a work-life balance and well-being within the organization, promoting measures to support parenthood, protecting maternity and guaranteeing the right to non-discrimination held by people with family responsibilities. • Right of workers and employers to form trade union organizations, as well as the right to collective bargaining.
ECG Policy on Diversity & Inclusion	• Commitment to preventing discrimination in relation to colour, gender, religion, ethnic origin, political opinion, social origin or national ancestry, disability, gender identity, sexual orientation, social status, age and any other form of diversity contemplated by international law. • Promotion of gender equality and women's empowerment at work, in business practices and in relations with communities in the Countries where Eni operates. • Commitment to ensuring a physically and socially fair work environment that enables equal access to company resources and opportunities, through the removal of cultural, organisational and material obstacles that limit people's freedom of expression and their full development.
ECG Policy on Zero Tolerance against Violence and harassment in the workplace	• Prohibition, without exception, of all forms of violence and harassment in the workplace.
Internal Regulatory System	• Implementation of workforce-related management practices.

(a) For Eni's actions on privacy, see the chapter ▶ Risk factors and uncertainties.

TARGETS AND COMMITMENTS [ESRS 2 MDR-T; S1-5]

Eni's human capital targets and commitments are defined based on the evolution of its workforce structure and in line with the Company's medium to long-term energy transition strategy. They take into account historical trends and forecasts on employment dynamics, with ongoing monitoring and regular updates of both results and future objectives. Monitoring activities are conducted quarterly through standard reporting shared with HR managers across the various business areas, enabling the definition and implementation of corrective actions where needed. Key workforce data and related trends are also presented to employee representatives during the European Works Council and the Global Framework Agreement meetings to illustrate developments and discuss progress. Additionally, on a quarterly basis, the Company reviews and monitors the indicators underlying the targets, to ensure that performance trends remain aligned with development plans, to identify any emerging issues, and to define corrective actions where needed.

Target	Target year	2025 performance vs. baseline		Base year and reference value	Notes (Scope, methodology, evidence)
+4 p.p. in the share of women in the workforce	2030	*+4 p.p. (28.6%)*	●	2020: 24.6%	Relative target Scope: Fully Consolidated
+3.8 p.p. increase in women in leadership roles (Senior managers and Middle managers)	2030	*+4.2 p.p. (30.8%)*	●	2020: 26.6%	Relative target Scope: Fully Consolidated
+2 p.p. increase in non-Italians employees in in leadership roles	2030	*-1.9 p.p (16.7%)*	●	2020: 18.6%	Relative target Scope: Fully Consolidated
+6.5 p.p. employees under 30	2030	*+2.8 p.p. (9.4%)*	●	2020: 6.6%	Relative target Scope: Fully Consolidated
+10% training hours[a]	2029	*+3% vs. 2024*	●	2025: 1,058,622	Relative target Scope: Fully Consolidated

(a) The reduction of the target from 15% to 10% reflects cost recovery initiatives launched in previous years.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM-3; S1 SBM-3]

Material impacts

Eni places human capital[102] at the heart[103] of its strategy, supporting the **development of employees' skills** to foster professional growth and promoting workforce **well-being through a range of welfare initiatives**. At the same time, to safeguard against potential negative impacts that its activities may have on workers, Eni maintains a strong focus on consistently upholding **human rights in the workplace** (such as working hours, fair wages, freedom of association and collective bargaining, and job security). Particular emphasis is also placed on the **principle of non-discrimination, equal treatment and equal opportunities** (in hiring, training, career development and career progression) as well as on **preventing physical, psychological or verbal violence or harassment**, including gender-based forms. The energy sector is often characterized by complex working conditions, including night shifts and extended work schedules required to ensure operational continuity. Exploration, development and production activities frequently take place far from populated areas, requiring rotational work arrangements over several days or weeks. Moreover, although workers in the sector are traditionally represented by trade unions and covered by collective bargaining agreements, some employees operate in Countries where these rights are limited and therefore face a higher risk of intimidation or unfair treatment. Working conditions, work environments, skills requirements and the nature of roles across the sector, combined with the predominance of certain workforce groups (such as male-dominated roles), may also lead to potential discrimination on the basis of ethnicity, gender, sexual orientation, disability, religion, nationality or employment status. Finally, potential impacts on the workforce may also arise from the **industrial restructuring required to advance the decarbonisation pathway**, which will entail the transformation of certain production sites, such as basic chemicals and traditional refining.

Material Risks and opportunities

The expected evolution of Eni's business activities and of the labour market, together with new strategic directions and the challenges posed by technological change, require a significant and ongoing commitment to strengthening human capital. This includes upskilling and reskilling initiatives aimed at enriching or redirecting employees' competencies, as well as attracting new talent by leveraging the **opportunities offered by emerging skill sets in the market to support the development of new technologies and businesses**.

Material risks related to Eni's own workforce are detailed in the Health & Safety chapter, while potential risks concerning the loss of confidentiality of sensitive information, including those linked to Cybersecurity, are addressed in the Cybersecurity chapter.

EMPLOYEE ENGAGEMENT[104] [S1 SBM-2; S1-2; S1-3; S1-8]

Industrial relations

Eni's industrial relations model, managed by a dedicated function, plays a central role in fostering constructive relationships with workers and safeguarding their rights. At national level, Eni engages its workforce through: (i) meetings established under the INSIEME Industrial Relations Protocol[105], including those of the Strategic Committee, which meets on a semi-annual basis or whenever necessary to address matters such as business unit divestments, workforce rationalisation and generational turnover, production site conversions, major organisational reviews, as well as issues related to the sustainable transition; and (ii) bilateral commissions established under trade union agreements, such as the Bilateral Committee on Agile Working, which monitors the implementation of the Agile Working agreement, assesses its impacts on work organisation, manages local critical issues, and periodically reports outcomes to the signatory parties. At international level, Eni established its European Works Council (EWC)[106] in 1995. Within the scope of the European Economic Area, the EWC primarily focuses on information concerning activity programmes, investments, acquisitions or disposals of businesses, employment prospects, occupational health and safety, the energy transition pathway and sustainability. The EWC includes representatives of Italian and European Eni workers, representatives of Italian trade union organisations, and a representative of the European trade union IndustriAll Europe. An additional European instrument is the European Observatory for Workers' Health, Safety and Environment, which serves as a platform for sharing data and analytical, management and monitoring tools relating to occupational accidents, incidents and illnesses,

(102) It includes all direct employees operating in Italy and abroad. Contractors are excluded from this boundary and are instead considered as value chain workers.
(103) For further details on how impacts related to the Company's own workers are considered and integrated into the definition of the Company's strategy and business model, please refer to the Stakeholder Engagement chapter.
(104) For further details refer to the Stakeholder Engagement chapter.
(105) Signed by Eni and the trade union organisations, the agreement establishes a new industrial relations model designed to support the energy transition, effectively accompany transformation processes, and promote a shared generational pact enabling the renewal and continuous upskilling of professional competencies. It also aims to contribute, in collaboration with stakeholders, to the development of a clear and stable regulatory framework that is conducive to investment and capable of balancing economic and financial sustainability with environmental and social sustainability.
(106) A workers' representative body established under European Directive 94/45/EC, aimed at promoting transnational information and consultation of workers within companies and corporate groups operating at EU level.

regulatory developments, environmental and health aspects, climate-related issues oversight, and energy efficiency. One annual meeting of both the EWC and the European Observatory for Workers' Health, Safety and Environment is envisaged, together with at least three annual meetings of the EWC Select Committee involving the relevant Eni functions. Finally, in January 2026, Eni signed the new Global Framework Agreement on International Industrial Relations, Corporate Social Responsibility and a Just Transition (GFA). The GFA provides for annual engagement with Eni's international and European workers' delegates, representatives of Italian trade union organisations, and a representative of the global trade union IndustriALL Global Union. The agreement forms part of Eni's concrete commitment to guiding sustainability orientations, defining strategies based on the principles of integrity and transparency, promoting the fight against corruption, respecting human and labour rights, ensuring health and safety, and protecting the environment and sustainable development. For each meeting, detailed documentation is shared in advance and formal minutes are subsequently prepared and signed by both parties, documenting the matters discussed and the agreements reached.

Whistleblowing mechanisms and remediation processes

In line with the commitments undertaken and in accordance with international standards, Eni has established mechanisms for receiving complaints and reports that can be used in the event of an alleged violations[107] of human rights and consequently trigger a remediation process. These mechanisms are further described in the chapter Human Rights for Eni.

ACTIONS TAKEN ON MATERIAL IROs *[ESRS 2 MDR-A; S1-4]*

The actions implemented by Eni on the basis of the material impacts, risks and opportunities identified are presented below, organised into the following areas: (i) **Human rights management model**; (ii) **Pay Equity**; (iii) **Work-life balance and welfare**; (iv) **Diversity & Inclusion**; (v) **People development and feedback**; (vi) **Training and skills development**.

Human Rights Management Model

Since 2020, Eni has introduced a **risk-based model** for assessing the safeguarding of human rights in the workplace. The model is designed to segment Group companies on the basis of quantitative and qualitative parameters that capture the characteristics and specific risks of the Country and operating context, and that are linked to human resources management processes (including the prevention of all forms of discrimination, gender equality, working conditions, and freedom of association and collective bargaining). This approach enables the identification of potential risks and areas for improvement, for which specific actions are defined and monitored over time. The model is regularly updated to reflect changes in the relevant external context and in Eni's Internal Regulatory System, with a view to continuous improvement. The mitigation actions identified following the application of the model are therefore communicated to all Eni companies. With regard to impacts, in 2025, following confirmed cases of physical, psychological or verbal violence and harassment (identified through the whistleblowing channel), Eni implemented disciplinary measures modulated in relation to behaviours up to dismissal and suspensions from work against the perpetrators of harassment in the most serious cases. In addition, it has implemented awareness-raising initiatives on the Code of Ethics and the Zero Tolerance Policy. In addition, actions were taken within the Internal Control and Risk Management System to support the implementation and strengthening of existing controls.

Pay Equity

Eni is committed to promoting fair and inclusive working conditions, in line with United Nations objectives on wage improvement, the reduction of income inequalities, the promotion of decent work, gender, generational and ethnic equality, in accordance with the principle of 'equal pay for equal work'. To this end, Eni applies a globally integrated remuneration system to all its employees, aligned with reference markets and linked to both company and individual performance, while fully complying with applicable local legislation. The system sets salary levels using the market median as a benchmark, ensuring fair and competitive remuneration that is commensurate with roles and acquired competencies. Remuneration levels are designed to ensure a decent standard of living and consistently exceed subsistence thresholds, statutory or contractual minimum levels, and minimum market benchmarks. As part of its remuneration policies, Eni is also implementing a Broad-Based Share Ownership Plan for the 2024-2026 period, open to all Eni employees in Italy and abroad. The plan provides for the free allocation of shares in 2024 and 2025 and a co-investment mechanism in 2026, with the objective of strengthening employees' sense of belonging and their participation in the creation of long-term corporate value. Finally, in connection with the implementation of EU Directive 2023/970 on pay transparency, Eni launched a dedicated project in 2025 to review and further enhance its policies and processes, providing additional assurance of gender equality as well as pay equity and transparency.

(107) Any cases of confirmed human rights violations are further addressed in the chapters Actions taken on material IROs, where, in the event that a violation is confirmed, the related remediation actions undertaken are described.

Work-life balance and Welfare

Eni has implemented a corporate welfare and benefits framework designed to enhance employee wellbeing through a comprehensive set of services, initiatives and tools:

- Eni's **Smart Working** (SW) model: under the agreement signed in October 2021, employees in Italy whose roles are compatible with remote working are entitled to differentiated monthly SW days depending on the type of workplace (8 days per month for office locations, 4 days per month for operational sites and 12 days per month for Plenitude and Eni Progetti). The model also includes a broad range of welfare measures supporting parenthood, disability, and the health of employees and their cohabiting family members. The SW model has been progressively extended to other Countries, in compliance with local legislation. As of June 2025, a revised SW model has been introduced, providing additional flexibility and inclusiveness and promoting improved work-life balance through, among other measures, an enhanced welfare package, the possibility to perform SW from abroad, and further extensions to address parenthood and health related needs;
- **parenthood support initiatives**: in all Countries where Eni operates, employees are granted conditions no less favourable than those established under international standards for maternity and paternity. In addition, Eni guarantees: at least 14 weeks of leave for the primary carer, as per ILO Conventions, with 100% salary coverage, and 20 fully paid working days of leave for the second parent. Further measures to support parenthood are also promoted; in 2025, Eni strengthened the range of parenthood services introduced through the 'Protocollo Noi', signed with trade unions in 2024; these include income support measures such as reimbursement for nursery and babysitting expenses. In 2025, Eni also joined the multi-company project 'Cresciamo il Futuro', in partnership with the Ministry of Labour and Social Policies, aimed at supporting families by providing access for employees' children to a widespread network of company affiliated nurseries;
- **welfare services**: Eni offers a range of initiatives addressing a broad range of needs, including family support (recreational and educational services for children and care services for dependent family members), health promotion and psychophysical well-being (dedicated prevention initiatives, psychological counselling services and access to affiliated sports facilities), and income support measures, such as subsidised loans, supplementary pension schemes and supplementary healthcare coverage. In 2025, a new digital platform was launched to provide employees with access to a wide range of discounted agreements;
- **corporate volunteering initiatives**: employees at Eni and its subsidiaries may use up to two working days per year to engage in volunteering activities either by joining Eni promoted initiatives carried out through partnerships with third sector organisations or by independently choosing an organisation where they wish to volunteer.

Diversity & Inclusion

Eni's approach to Diversity & Inclusion (D&I) is grounded in the principles of non-discrimination, equal opportunities and the inclusion of all forms of diversity, as well as integration and work-life balance. All D&I initiatives are coordinated by a dedicated corporate function. Given Eni's global footprint, valuing people's uniqueness is not only an ethical commitment but also a strategic driver for growth and innovation in support of the Company's evolving development model. In 2025, Eni began a review of its D&I framework to adapt its initiatives to the current context: starting with an internal assessment involving top management listening sessions and external benchmarking, Eni identified the priority focus areas that will shape D&I initiatives from 2026 onwards. During 2025, D&I actions focused on four main pillars:

- **listening**: listening initiatives addressed to all Eni employees represent a core element of the D&I strategy and are carried out annually across international locations and Group companies. In 2025, design thinking methodologies were applied to explore issues related to disability and intergenerational dynamics. In addition, the first Employee Resource Groups were established at the end of the year, dedicated to gender equality and interculturality, enabling the development of initiatives also at local level;
- **training**: D&I training offerings were enriched through dedicated programmes on leadership and inclusive language, updates to training for employees on international assignments, and a course focused on parenthood. The latter included a self-assessment tool aimed at enhancing and recognising competencies for female employees returning from maternity leave;
- **communication and awareness-raising**: throughout the year, communication initiatives addressed different dimensions of diversity through parallels with sport. In international locations, dedicated D&I workshops were organised to engage local employees on country-specific issues, with a particular focus on interculturality and women;
- **women's empowerment**: Eni continued to advance women's empowerment through multiple initiatives. In 2025, the Company implemented a gender equality management system in accordance with UNI/PdR 125:2022 and obtained the related certification for Eni SpA Italy, confirming its commitment to an inclusive organisational model aligned with Eni's strategic priorities. This process enabled a more structured management of gender equality issues and the identification of improvement actions, which were included in a plan approved by the Gender Equality Committee established during the year. Initiatives to attract female talent were further pursued through student

orientation programmes promoting STEM (Science, Technology, Engineering and Mathematics) disciplines and careers in the energy sector. Collaboration with 'Valore D'[108] continued, as did cooperation — within procurement — with Open-es, to promote D&I principles along the supply chain, with a specific focus on SMEs. In the first half of 2025, Eni designed and implemented the WIP (Women in Power) project, aimed at fostering women's empowerment. The initiative involved 37 female employees, in addition to the 17 participants from the 2024 edition, together with their managers and the relevant HR functions. The programme combined dedicated training with the development of a tailored action plan for each participant. The partnership with 'Woman X Impact', the annual summit focused on gender parity, women's leadership and self-branding through female networking, was also renewed.

In parallel, Eni strengthened its commitment to preventing and combating **gender-based violence**. In 2024, the Company defined a dedicated strategy and established a cross-functional working group involving multiple corporate functions and affiliated companies. The Group promotes prevention and response initiatives both within and outside the workplace, targeting employees and local communities. Starting from the end of January 2025, Eni made available psychological, economic and organisational support measures for female employees who are victims of violence outside the workplace, alongside awareness-raising initiatives addressed to the entire workforce.

People development and feedback

Eni's business model is based on internal competencies, which represent a strategic asset in which the Company continues to invest to ensure alignment with business needs and long-term strategic objectives. To increase the value of its human capital over time, Eni prioritises reskilling and upskilling initiatives and people development plans, with the objective of supporting the redeployment of employees into new or transformed activities. With respect to workforce impacts arising from the industrial conversion process, Eni is committed to: (i) renewing and evolving skills to support the Company's transformation in line with decarbonisation objectives; (ii) developing the satellite operating model; (iii) improving organisational efficiency within transversal support functions; and (iv) restructuring traditional business sectors, including through initiatives aimed at enhancing available internal skills via targeted training and internal mobility programmes. In parallel, Eni remains strongly committed to attracting high-quality talent with distinctive profiles aligned with the evolving needs of its business lines, in line with strategic developments and the requirements expressed by the various business areas.

In 2025, key actions in this area focused on:

- **skills development (soft and hard skills)**: through initiatives aimed at embedding a new model of capabilities and behaviours within the corporate culture to effectively manage the transition. This included the review of professional models to promote the development of more integrated and comprehensive profiles, supporting a continuous upskilling approach. Training initiatives covered topics such as the circular economy, decarbonisation and renewable energy. In addition, in 2025 Eni designed and delivered a company-wide training programme on the responsible use of artificial intelligence, raising awareness of regulatory, ethical and governance aspects, corporate applications, data literacy and the personal skills required for conscious AI use. The programme will continue in 2026 with further modules to enhance transversal skills across the workforce and to develop specialised competencies for employees working more closely with AI technologies;
- **people management**: through a model that defines diversified development paths throughout the entire employee lifecycle, with the aim of enhancing different professional profiles and talents in an inclusive manner, while fostering motivation, a sense of belonging and proactive behaviour;
- **talent attraction plans**: including targeted initiatives linked to specific sectors, for both Expert and Junior profiles. Additional initiatives were aimed at preparing pools of employees capable of effectively representing Eni's strategy and businesses in various brand exposure contexts (Global Ambassador Programme);
- **career-orientation programmes**: aimed in particular at younger generations, supporting more informed educational and professional pathways;
- **communication and Employer Branding**: reinforced through recruitment campaigns across major media channels — digital and traditional — to strengthen Eni's positioning as an employer of choice.

Furthermore, through its internal procedures, Eni promotes and values the continuous and widespread use of feedback as a key enabler of its corporate culture and values. Timely, objective, constructive feedback, recorded through corporate systems, supports the development and engagement of Eni people not only within formal processes (such as performance evaluations), but also on an ongoing basis whenever dialogue and mutual listening between managers and employees are required. Performance evaluation is founded on objectives aligned with

(108) A non-profit business association that promotes gender balance, the recognition and enhancement of diversity, and the development of an inclusive organisational culture.

Eni's strategy, ambitious yet balanced in relation to assigned roles. For executives and senior managers, business and behavioural goals are included; for all other employees, qualitative and quantitative objectives consistent with their responsibilities are set alongside behavioural objectives, which may be updated during the year based on discussion between manager and employee.

Training and skills development

Eni's training initiatives address the full spectrum of professional growth, encompassing technical-professional, transversal and personal development through upskilling and reskilling programmes, delivered through a balanced mix of in-person and remote learning. Training represents a key enabler for building the skills required for the future, in line with the strategic priorities and objectives of the Company. The effectiveness of training programmes is systematically assessed through final questionnaires completed by participants to verify the achievement of learning objectives. Depending on the type of programme, assessment methods typically include: (i) for technical and specialist training paths, a final learning test; (ii) for mandatory health and safety training, practical and/or theoretical tests required to pass the course; (iii) for language courses, final tests to certify the achievement of the expected proficiency level; (iv) for behavioural training programmes, self-assessment questionnaires on the competencies acquired. With reference to significant workforce-related expenditures incurred by Eni in 2025 (excluding labour costs reported in ▶ Note 30 'Costs' of the consolidated financial statements), total training expenses amounted to €32.1 million (of which €0.27 million for D&I activities). Over the next five-year period, such expenses are expected to amount to €176.6 million, of which €2 million for D&I initiatives. For other significant workforce-related expenditures, see the Health & Safety chapter.

TRAINING EXPENDITURE[a]	Unit	2025	2024
Average training and development expenditure[b] for full-time employees	(€)	1,015.8	976.2

(a) The items in the table are included in ▶ Note 30 'Costs - Purchase, services and other charges' of the consolidated financial statements.
(b) Total training expenditure divided by the average number of employees during the year.

METRICS *[ESRS 2 MDR-M; S1-6; S1-7; S1-8; S1-9; S1-10; S1-13; S1-15; S1-16]*

EMPLOYMENT, DIVERSITY, TRAINING AND INDUSTRIAL RELATIONS	Unit	2025	2024
Employees (head count)[a]	(number)	31,523	31,669
Men		*22,495*	*22,695*
Women		*9,028*	*8,974*
Employees by geographic area			
Italy		*21,591*	*21,688*
Africa		*1,791*	*1,769*
Americas		*1,358*	*1,328*
Asia		*2,514*	*2,515*
Australia and Oceania		*87*	*103*
Rest of Europe		*4,182*	*4,266*
Permanent employees		30,782	30,858
Women		*8,812*	*8,763*
Men		*21,970*	*22,095*
Fixed-term employees		741	811
Women		*216*	*211*
Men		*525*	*600*
Atypical temporary workers (agency workers, contractors, etc.)		1,341	1,433
Women		*504*	*526*
Men		*837*	*907*

EMPLOYMENT, DIVERSITY, TRAINING AND INDUSTRIAL RELATIONS	Unit	2025	2024
Employees with full-time contracts		31,118	31,248
Women		*8,691*	*8,623*
Men		*22,427*	*22,625*
Employees with part-time contracts		405	421
Women		*337*	*351*
Men		*68*	*70*
Local employees abroad	(%)	85	85
Non-Italian employees in positions of responsibility		16.7	17.4
New hires with permanent contracts	(number)	2,486	2,616
Terminations of permanent contracts		2,378	2,813
Rate of Turnover[b]	(%)	7.5	8.8
Non-employees[c]	(number)	1,341	1,433
Employees by age groups			
Under 30		*2,965*	*3,185*
30-50		*17,517*	*17,781*
Over 50		*11,041*	*10,703*
Employees in positions of responsibility (senior managers)[d]		878	926
Women	(number) (%)	*174* *(19.8)*	*173* *(18.7)*
Men		*704* *(80.2)*	*753* *(81.3)*
Employees covered by performance assessment tools (senior managers, middle managers, young graduates)[e]	(%)	92	94
Women		*91*	*95*
Men		*93*	*94*
Total training hours	(hours)	1,058,622	1,027,822
Average training hours per employee[f]		33.5	32.1
Average for women		*27.5*	*27.1*
Average for men		*35.9*	*34.0*
Employees who are entitled to parental leave	(%)	100	100
Employees who have taken parental leave		4	3
Women		*6*	*4*
Men		*4*	*3*
Gender pay gap[g]		10	6.8
Total Remuneration Ratio[h]	(number)	138	157
Employees covered by collective bargaining[i]	(%)	85.7	83.5
Italy		*100*	*100*
Abroad		*48.3*	*40.1*
Employees in trade unions[j]		38.4	36.7

(a) The number of employees is calculated using the headcount methodology and refers to employees active as at 31/12/2025. Employment data differ from those reported in the Financial Report, as they include only fully consolidated companies.
(b) Ratio between the number of permanent employees who left the Company during the year (t) and the total number of permanent employees active as at 31/12/2024.
(c) Agency workers in Italy and abroad, calculated using the headcount methodology. Self-employed workers are excluded, as they are engaged under professional services contracts and are therefore classified as suppliers.
(d) Reference is made to all employees who, by virtue of their skills and managerial capabilities, hold roles by a high level of responsibility, autonomy and decision- making authority, enabling them to promote, direct and manage the achievement of the Company's objectives.
(e) The percentage refers to employees to whom a set of objectives was assigned (for managers, middle managers and young graduates) or who were subject to an annual performance review (exclusively for managers, middle managers and young graduates).
(f) Total training hours divided by the average number of employees during the year.
(g) Difference between the average hourly remuneration of the male employees and the average hourly remuneration of the female employees, divided by the average hourly remuneration of the male employees; the indicator includes benefits in kind and allowances.
(h) Ratio between the remuneration of the CEO/Managing Director and the median employee remuneration, calculated as the ratio between the remuneration of the highest-paid employee in the organisation and the median remuneration of all other employees, at global level. The indicator is based on fixed remuneration and total remuneration, which from 2024 onwards, also includes benefits in kind and allowances.
(i) Employees whose employment relationship is governed by collective agreements, whether at national, sectoral, company or site level, excluding individual agreements. For this indicator, permanent employees are considered, based on the company with which the employment contract is established.
(j) Within the European Economic Area, only Italy is considered, as it is the sole Country in which Eni operates with at least 50 employees and which represents at least 10% of the total workforce.

Employment and Diversity & Inclusion

In 2025, Eni's total workforce remained broadly stable compared to 2024 (-146 employees). This trend reflects the combined effect of limited M&A transactions (primarily the deconsolidation of certain overseas Natural Resources assets, including in Tunisia and Congo, and companies operating in the CCS sector in the United Kingdom), as well as the transfer of Overseas personnel to joint ventures, largely offset by a slight positive balance between hires and terminations confirming Eni's commitment towards the renewal of skills necessary to support the energy transition. During the year, Eni carried out 2,790 hires (-6.4% ca. vs. 2024). Of these, 2,486 were permanent hires (-5% compared to 2024) with a proportion of female personnel equal to approx. 40.4%. Employees aged 30 or under accounted for around 46% of permanent recruitments. A total of 2,703 employment terminations were recorded (700 in Italy and 2,003 abroad). Of these, 2,378 involved employees on permanent contracts (-15% ca. vs. 2024), with female employees representing approximately 39% of terminations. Among permanent employees whose employment ended in 2025, 74% were under the age of 50. The turnover rate stood at 7.5%, down by 1.3 percentage points compared to 2024, mainly reflecting a reduction in terminations. The share of local personnel employed abroad remained broadly stable, averaging around 85% over the last three years. The average age of Eni's global workforce increased slightly to 45.3 years (46 years in Italy and 43.6 years abroad), compared to 44.9 years in 2024, mainly due to the lower turnover rate. The number of non-employee workers varies according to business needs and operational flexibility requirements, as well as potential conversions into permanent contracts. Compared to 2024, the number of non-employee workers decreased slightly, mainly as a result of M&A transactions.

Industrial relations

In Italy, all employees are covered by collective bargaining agreements in accordance with applicable legislation. Abroad, coverage by collective bargaining agreements amounts to 48.32%, reflecting the different regulatory frameworks in place across the Countries where Eni operates. In contexts where employees are not covered by collective bargaining agreements, Eni nevertheless ensures full compliance with applicable international and local labour legislation, as well as the application of higher protection standards guaranteed across the Group through Eni's worldwide corporate policies.

People development and feedback

In 2025, performance evaluations covered 92% of Eni's executives, middle managers and young graduates. Full coverage was maintained for the executive population, while coverage for middle managers and young graduates remained broadly in line with the previous year, supported by the consolidated adoption of the new performance evaluation form for non-managerial employees. The slight decrease in coverage compared to the previous year was mainly due to specific circumstances, including corporate transactions, hires completed in the final months of the year, and a limited number of cases involving prolonged absences.

Training and skills development

In 2025, a slight increase was recorded across the various indicators compared to the previous year. In particular, total training hours increased by 3%, while average total hours per employee rose by 4.4%. Total training expenditure and average expenditure per employee also increased, by 2.5% and 4.1% respectively. During the year, more than one million training hours were delivered, 77% of which were completed by men and 23% by women, consistent with the previous year, with a 1.5% increase in average hours per woman.

Remuneration and adequate wages

In 2025, the ratio between the remuneration of the CEO/Managing Director and the median employee remuneration (Total Remuneration Ratio) is equal to 138, decreased compared to 2024, with a significant change mainly due to the lower value of the long-term share-based incentive. The global Gender Pay Gap amounted to 10%, increasing compared to the previous year following the integration of newly acquired companies in Countries characterised by heterogeneous workforce distribution structures and remuneration levels compared to other Countries. As calculated in accordance with the applicable standard, the indicator may be influenced by objective, non-discriminatory factors, including role and professional category, seniority, working hours and conditions (such as shift work and related allowances), individual performance, and the size and distribution of the female workforce relative to the male workforce. To ensure a robust assessment, Eni performs additional analyses, based on the same objective factors mentioned above, in order to identify any unjustified gaps and implements appropriate corrective measures. In 2025, analyses conducted at comparable role and seniority levels identified an average global pay gap of 2.3%, which was not statistically significant and in line with 2024. To ensure adequate and decent wages, Eni applies remuneration benchmarks in each Country of operation, that are significantly higher than applicable statutory or contractual minimum wages and above the 1° decile of the local remuneration market. The Company annually reviews the remuneration positioning of its workforce and adopts corrective actions where necessary. Benchmarks include statutory or contractual minimum wages and the minimum remuneration levels of medium-to-large local companies, which are well above the poverty thresholds defined by Eurostat for the European Union and by Wage Indicator for other Countries. Further information on pay gap indicators, minimum wage benchmarks and Eni's remuneration policies is provided in the Report on the 2026 Remuneration Policy and remuneration paid 2025.

HEALTH & SAFETY [ESRS S1; ESRS S2; ENTITY-SPECIFIC]

POLICIES [ESRS 2 MDR-P; S1-1; S2-1]

POLICY	KEY CONTENTS:
Code of Ethics	• Principle of promoting health and safety in compliance with the highest international standards and the specific laws and regulations of all Countries in which we operate, to ensure a management based on the principles of precaution, prevention, protection, and risk management. • Commitment to providing suitable tools for prevention and protection from any culpable or malicious behaviour, including from third parties, which could cause direct or indirect damage to Eni People and/or to the company's tangible or intangible resources. • Commitment to clarity and transparency of information flows towards Eni People, the community and our partners about the necessary preventive and protective measures to be implemented in order to eliminate (and when not possible, mitigate) the risks and critical issues of the processes and activities in which they are involved. • Commitment to spread a culture of health and safety and avoid any engagement in illegal or dangerous behaviour.
Supplier Code of Conduct	• Commitment required of suppliers to identify and assess health and safety risks in advance, in order to be able to manage and prevent them, and contribute to the preparedness and effective management of emergencies, and to pursue continuous improvement by taking part in KPI monitoring and control, proactively adopting good practices and sharing the lessons learned from all accident events.
ECG Policy on Respect for Human Rights in Eni	• Commitment to ensuring a safe and healthy work environment for all workers, with a view to continuous improvement and empowerment of all levels in the company. • Safeguarding the physical, psychological, and social well-being of its people, with a special focus on situations of greater vulnerability and promoting access to adequate healthcare services.
Internal Regulatory System	• Operational procedures to ensure health surveillance and prevent the onset of occupational illnesses; health risk-based clustering and related requirements; procedures for managing health emergencies. • Management of health emergency procedures. • Operational procedures for developing effective prevention and protection measures to safeguard personnel, suppliers, and owned assets, in line with the HSE regulatory system. • Principles relating to occupational safety and industrial hygiene, as well as process safety, aimed at preventing significant accident risks through the application of high managerial and technical standards, product safety, emergency management, and the promotion of a safety culture.

TARGETS AND COMMITMENTS [ESRS 2 MDR-T; S1-5]

The targets and commitments on health and safety topics, in line with last year, are linked to the principles set out in the Policies and specifically refer to activities aimed at safeguarding workers' physical and psychological health with reference to the work environment and situations of vulnerability, as well as to people's safety. These targets are agreed with the organisational units responsible for achieving them, and the safety topic (using a dedicated indicator defined by Eni based on TRIR) forms part of the variable incentive scheme for the CEO and management. Monitoring of targets and commitments is carried out on a semi-annual basis through the Health, Safety, and Environment review processes and, more frequently, through the use of specific metrics to ensure appropriate actions in cases of misalignment with expected trends.

Target	Target year	2025 performance	Base year and reference value	Notes (Scope, methodology, evidence)
Total Recordable Injury Rate (TRIR) ≤ 0.50[a]	2026-30	*0.55*[b]	0.56 (average of last 5 years)	Relative Target; Includes both own workers and contractors
85% of employees with access to psychological support services	2028	*80%*	2022: 68%	Relative Target Scope: Fully Consolidated % of employees on total workforce
150 sensors installed to test the indoor air quality of workplaces at sites in Italy and abroad	2028	*140*	2022: 0	Relative Target Scope: Fully Consolidated Applicable to operated sites

(a) The target has been updated following the recalculation of the baseline and is therefore revised compared to FY 2024. The target's reference scope applies exclusively to Eni-operated entities; the target confirms the commitment to continuous improvement of performance in coherence with Eni's new strategic plan.
(b) The degree of achievement of the target is not reported, as the target determined with the new boundary refers to the period starting from 2026.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs)

[ESRS 2 SBM-3; S1 SBM-3; S2 SBM-3; ENTITY-SPECIFIC]

Material impacts

The presence, often in remote locations, of assets and facilities for oil, gas, and energy production makes effective risk management necessary to protect the safety of people, communities, and operations in relation to **potential occupational injuries and incidents involving assets and infrastructure**, which may also generate negative environmental impacts. The primary focus is on identifying and mitigating potential hazards that could result in adverse impacts. Alongside safety, workers' health and well-being also represent an invaluable asset for the Company, which is protected and promoted through **health promotion initiatives** aimed at both its own workers and those in the value chain. However, the performance of work activities may lead to potential **occupational illnesses** arising from prolonged exposure to risk agents present in the working environment, affecting both the company's own workers and those in the value chain. The impact may be caused either by the work performed or by the environment in which the work itself takes place. The main occupational illnesses may result from exposure to chemical, biological, or physical agents or may be linked to ergonomic or psychosocial factors.

Material risks and opportunities

In reference to material risks, Eni identifies the following: (i) **major process incidents** (for example fires/explosions, spills or releases of hazardous substances) and **asset integrity incidents**; (ii) **incidents associated with other 'non-process' activities**, such as road and rail transport services, maritime transport, service stations, gas distribution networks and LPG pipeline networks; (iii) **blowouts** resulting from the occurrence of an uncontrolled flow of hydrocarbons within wells. In addition, the **global security risk**[109] has been identified as material. This risk is linked to the possible occurrence of adverse scenarios and/or potential threats in areas of strategic interest for Eni arising from intentional or negligent actions or events of a criminal or political nature, with possible impacts on Eni people, in particular on groups of workers operating in such contexts. Finally, among the material risks for Eni there is also the **biological risk**, related to the possible spread of epidemics and pandemics. To this end, Eni constantly analyses and monitors local epidemiological contexts for better prevention and management of eventual outbreaks and emerging pandemics. No material opportunities were identified.

ACTIONS TAKEN ON MATERIAL IROs *[ESRS 2 MDR-A; S1- 4]*

To confirm that employees' health and safety are an essential and non-negotiable value for Eni and fundamental value for the working conditions of each individual, the highest level of supervision is ensured with the goal of achieving safe operations. In this regard, all entities with significant risk are covered by ISO 9001, 14001, 45001 and 50001 certifications or have planned to obtain them. For the mitigation and management of health and safety risks, a risk-based management system has been established. Within this framework, all incident events, including near misses and unsafe conditions/acts, are reported, analysed and monitored with the necessary corrective and preventive actions. This system is continuously improved, taking into account events occurring in our operations and across the industry. Below are the actions implemented by Eni based on the identified material impacts, risks and opportunities, divided into: (i) **People safety;** (ii) **Process safety;** (iii) **Asset integrity;** (iv) **People's health;** (v) **Health and safety in the value chain**.

People safety

Eni continuously invests in implementing the necessary actions to ensure the safety of people in the workplace, particularly through the development of models and tools for risk assessment and management, as well as the promotion of a safety culture, in order to pursue its commitment to zero injuries. To prevent injuries, in addition to the continuous updating of management documents and operating instructions, the main actions implemented in 2025 focused on:

- initiatives to **raise awareness and engage workers** on safety topics (Safety Golden Rules and Principles, training programme on Safety Leadership, Technical and Behavioural Safety Coaching Program, promotion of Stop Work Authority[110]);
- use of an artificial intelligence tool (Safety Presence), solution capable of predicting recurring hazardous situations based on weak signals, recorded in safety databases. Since its deployment, this tool has generated about 800 alerts that have led to the implementation of targeted preventive actions;
- implementation of **new digital technologies** to support operational safety and HSE processes;
- application of the **behavioural and human reliability analysis** model (THEME methodology) to identify intervention strategies to strengthen human barriers.

(109) For further details on the link between risks and Eni's strategy and business model, please refer to the chapter ▶ Business model; and for information on mitigation actions, see and the chapters ▶ Integrated Risk Management and ▶ Risk factors and uncertainty.
(110) With Stop Work Authority, every worker, at any Eni site, has the authority to stop an activity when they detect a hazardous behaviour or condition.

Process safety *[ENTITY-SPECIFIC]*

In the area of **Process Safety**, in order to minimise incidents, Eni, in addition to adopting a specific process safety management system, implemented several actions, including: (i) the rollout across all operating sites of the Process Safety Fundamentals campaign, namely the process safety principles to be followed during plant operations; (ii) training of technical and operational resources and HSEQ personnel through a dedicated training programme specifically developed, within Eni, on process safety; (iii) updating of process safety standards to include specific design requirements for hydrogen, CO_2 and other substances from new value chains; (iv) the performance of specific audits at all levels of the organisation and the monitoring of trends in the key leading and lagging performance indicators; (v) the use of a digital tool for the prediction and prevention of major incidents based on weak process safety signals.

EXPENDITURES[a]	Unit	2025	2024
Total safety expenditures	(€ Million)	326	340[b]
of which: facilities, equipment, and fire protection management		*87*	*94*
of which: maintenance of facilities and equipment		*79*	*72*
of which: safety of plants, buildings, and vehicles		*64*	*73*
Expenditure for industrial hygiene activities		7	8

(a) The items in the table are included in ▶ Note 12 'Property, plant and equipment' and in ▶ Note 30 'Costs – Purchases, services and other charges' of the consolidated financial statements. It should be noted that the item 'Total Safety expenditures' includes additional types of expenditure not listed in the table.
(b) Data revised compared to what was published in the 2024 Sustainability Statement due to a data update that occurred after the publication of the document.

In terms of people and asset safety, Eni has allocated resources of €1.8 billion for the next five years, of which, in particular, for facilities, equipment, and fire protection management (€0.5 billion), plants and vehicles safety (€0.4 billion), maintenance of facilities and safety equipment (€0.4 billion), and controls, supervision, inspections, and testing (€0.4 billion).

Asset integrity

Eni applies the Asset Integrity process to its facility development and management activities, in order to ensure the highest level of integrity in design and construction, as well as the utmost rigour in operations, up to decommissioning, thus managing risks in compliance with people safety and the environment protection. In the context of asset integrity, Eni assigns a central role to technical monitoring activities. These activities make it possible to verify, in a structured and independent manner, the adequacy of operational safeguards, the effectiveness of integrity management processes and the correct implementation of regulatory and corporate requirements, while at the same time disseminating lessons learned and best practices. Within this framework, there is a dedicated function that oversees, on a cross-cutting basis, the technical and operational assessment process of Eni's strategic industrial assets. The function operates in close integration with cross-functional working groups dedicated to asset integrity in both the upstream and downstream areas, fostering a coordinated and shared approach to the planning and execution of verification activities. During 2025, in support of technical monitoring in the area of asset integrity, two key tools were developed: (i) a software tool (AIPE Tool) providing a single and integrated environment for the collection and management of Asset Integrity verification data, the reduction of information redundancies and structured monitoring through dashboards and standardised KPIs; (ii) a processing tool based on artificial intelligence techniques supporting the dedicated function in the systematic analysis of assessments. Taken together, the two tools strengthen the overall effectiveness of the technical monitoring system, enabling an integrated, data driven and prevention-oriented approach to emerging risks.

People's health

Eni has developed a health management system integrated across all operational entities, which includes: (i) occupational health activities in connection with industrial hygiene activities; (ii) travel medicine; (iii) healthcare assistance and medical emergency services for Eni people; (iv) emergency response arrangements and services and initiatives supporting situations of vulnerability, mental health and inclusion; (v) health promotion, aimed at disseminating a culture of health through initiatives and healthcare welfare services for workers and their families, with coverage for the entire Eni population; (vi) activities to safeguard and promote the health of communities (see Local Communities); (vii) training and continuous upskilling of healthcare personnel. The application of the health management system, understood as a set of actions aimed at continuous improvement, ensures a constant commitment to mitigating negative impacts and its implementation is periodically monitored also through audit activities. The health management system relies both on internal resources, healthcare and managerial professionals, and on a network of specialised external providers, such as universities and centres of healthcare excellence. In 2025, initiatives to promote health and well-being were strengthened, and the main actions include:

- **occupational medicine and industrial hygiene**, including: (i) research activities for the assessment, identification and control of risk factors that may have impacts on workers' well-being in relation to new businesses; (ii) definition of operational procedures for the comfort and healthiness of indoor working environments; (iii) measurement of the healthiness of indoor working environments through sensors (140 sensors tested at onshore operating sites in Italy and abroad);
- **healthcare assistance and medical emergency services** for Eni workers and their families, in line with the findings of needs assessments and epidemiological, operational and legislative contexts. Programmes that were strengthened or extended include: (i) medical services and care for the prevention, diagnosis, treatment and management of acute and chronic conditions, for workers and, where applicable, family members; (ii) online psychological support service for employees in Italy and abroad (available to 80% of Eni people); (iii) Psychological First Aid (PFA) service available to all employees in Italy and abroad in cases of catastrophic and unexpected events; (iv) awareness-raising activities and specific services relating to gender-related assistance; in Italy, for example, a dedicated helpline is available for victims of harassment and gender-based violence; (v) a new programme to safeguard the cognitive well-being of workers over 50; (vi) a package of free H24 healthcare assistance services for Eni people and their family members in Italy (telemedicine, home medical services, bookings and medical history consultations);
- **health promotion activities**, such as: (i) awareness-raising on endemic diseases, such as tuberculosis and malaria, sexually transmitted diseases and non-communicable diseases, such as diabetes and cardiovascular diseases, worldwide; (ii) extension to new Italian cities of the free biennial check-up service for oncological and cardiovascular prevention, which involved 97% of the Eni population in Italy; (iii) relaunch of the social assistance service in Italy.

With regard to future resources, investments planned for health-related activities for the 2026-2030 five-year period amount to approximately €357 million.

EXPENDITURES[a]	Unit	2025	2024
Total health expenditures	(€ Million)	45.8	47.9
of which: for medical assistance and emergency management activities		*20.5*	*22.6*
of which: for health surveillance and occupational medicine activities		*16.6*	*14.9*
of which: for community health activities		*4.6*	*7.5*
of which: for health promotion activities		*1.9*	*1.4*
of which: for training and management activities		*2.3*	*1.5*

(a) The items in the table are included in ▶ Note 30 'Costs - Purchases, services and other charges' the consolidated financial statements.

Health and Safety in the value chain *[S2-4]*

Eni is committed to improving the safety of contracted works and to the provision of specialist training and coaching services, as well as to providing operational HSE support to the business. In this context, the main actions carried out in 2025 concerned:

- proactive oversight and support in the **supplier improvement process**, promoting management models characterised by an increasingly preventive culture of **safety** and environmental protection, promptly addressing situations identified as below standard and enhancing the innovative good practices identified, ensuring their sharing among contractors. The Safety and Environment Pacts (voluntary agreements with companies) active in 2025 covered 65 sites in Italy and 22 abroad and in 2026 will be extended not only to major energy transition projects (Sannazzaro de Burgondi and Priolo biorefineries, as well as the Brindisi Giga Factory), but also to additional entities abroad of Versalis, Enilive and to certain companies/JVs in the Global Natural Resources sector;
- **training and awareness-raising activities on occupational health and safety** with strategic suppliers to promote the key principles of safety culture. The programme focused on the active involvement of management, on the strengthening and monitoring of competencies, on the application of the 'Stop Work Authority' principle and on the adoption of all measures necessary to ensure safety. A webinar was also delivered to contractors, with the aim of promoting proper management of the skills of personnel employed in contracted works and the correct organisation of operating teams and involved subcontractors, while at the same time fostering the sharing of sector best practices. Finally, on occasion of the Eni Supply Chain Awards, some best practices in the field of safety were recognised: several virtuous suppliers were awarded for distinguishing themselves both for operational performance at sites and for the adoption of innovative solutions developed also for the benefit of the entire value chain;

- **risk management of health impacts along the value chain** of the agro-industrial supply chain. Within the framework of a global partnership with the International Labour Organization (ILO), Eni implements a structured programme aimed at strengthening occupational health and safety and expanding access to social protection along agribusiness value chains. In Kenya, initiatives have reached an advanced stage of implementation, translating analytical assessments into concrete actions at operational level. In Côte d'Ivoire, specific assessments made it possible to identify priority areas for improving health and safety practices and social protection coverage. Building on these experiences, the partnership was extended to the Republic of the Congo, where activities were launched at the end of 2025 and are currently focused on programme set-up and stakeholder engagement. The programme involves small and large farmers, aggregators, cooperatives and producers along the value chain, contributing to improved working conditions and alignment with international labour standards.

METRICS *[ESRS 2 MDR-M; S1-14]*

People safety

Eni's internal HSE regulatory system requires all entities with employees to adopt an HSE management system. For all entities with more than 250 employees or carrying out industrial activities, in addition to developing a management system, certification in accordance with ISO 45001 and ISO 14001 standards is required. Regarding Eni's health management system, all employees and contractors are covered, also through specific internal procedures applied in compliance with the regulations in force in the Countries in which the Company operates. In 2025, the Total Recordable Injury Rate (TRIR) improved compared to 2024, both for contractors and employees; for both categories, a significant reduction in the number of events was recorded (44 injuries in 2025 compared to 69 for contractors in 2024 and 34 compared to 42 in 2024 for employees). In addition, during the year there were neither fatal events nor events resulting in permanent disability. The Fatality Index was equal to zero for both employees and contractors.

OCCUPATIONAL SAFETY METRICS	Unit	Employees		Contractors[a]	
		2025	2024	**2025**	2024
Percentage of workers covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines[b]	(%)	100	100	100	100
Number of fatalities as a result of work-related injury	(number)	0	0	0	5
Number of total recordable injuries[c]		34	42[e]	44	69[e]
Total Recordable Injury Rate (TRIR)	(total recordable injuries/worked hours) x 1,000,000	0.60	0.73[e]	0.51	0.68[e]
Number of lost days due to work-related injuries		1,801	1,039[e]	4,337	1,705[e]
Fatality index	(fatal injuries/worked hours) x 100,000,000	0.00	0.00	0.00	4.96
Worked hours[d]	(million hours)	56.3	57.7[e]	86.5	101.0[e]

(a) For reporting purposes, data refer to contractors/subcontractors or Technology Partners operating under the contractual arrangements defined below: Mode 1: The contractor/subcontractor or Technology Partner provides personnel, processes, equipment, materials and tools for the execution of service/work contracts under Eni's supervision, instructions and HSE management system. The contractor/subcontractor has its own HSE management system to ensure that the personnel for whom it is responsible are qualified and fit for the job, and that the processes, equipment, materials and tools provided are suitable, properly maintained and fit for the purpose of the contract. This approach requires the reporting of HSE performance. Mode 2: The contractor/subcontractor or Technology Partner provides personnel, processes, equipment, materials and tools for contract execution under its own HSE management system, providing the necessary instructions and supervision and verifying the proper functioning of its system. This approach requires interfaces or bridging arrangements with Eni's management system and the reporting of HSE performance. Eni is responsible for verifying the overall effectiveness of the contractor's HSE management controls, including interfaces with subcontractors, and for ensuring compatibility between Eni's and the contractor's HSE management systems.
(b) Among the main guidelines is the ISO 45001 standard.
(c) Sum of Lost Time Injuries (LTI), Restricted Workday Cases (RWDC) and Medical Treatment Cases (MTC).
(d) Hours worked by employees and contractor personnel, including contractual hours and overtime, net of holidays, sick leave and unrecovered absences. For personnel operating on platforms, vessels or LNG carriers, a standard number of hours is assumed in accordance with industry guidelines. The indicator is calculated based on time-recording systems or contractual weekly working hours.
(e) Data revised compared to the values published in the 2024 Sustainability Statement due to the inclusion of events/hours classified after the closure of the 2024 accounting period.

WORKFORCE OCCUPATIONAL SAFETY METRICS	Unit	**2025**	2024
Total Recordable Injury Rate (TRIR)	(total recordable injuries/worked hours) x 1,000,000	0.55	0.70[b]
Near Miss[a]	(number)	634	563

(a) An incidental event whose origin, development and potential effect are of incidental nature and whose outcome did not result in harm, thanks to favourable and fortuitous circumstances or to the mitigating intervention of technical and/or organisational protection systems.
(b) Data revised compared to the values published in the 2024 Sustainability Statement due to the inclusion of events/hours classified after the closure of the 2024 accounting period.

Health

For occupational illnesses, in 2025 a total of 35 claims were recorded, of which 11 related to currently employed personnel and 24 related to former employees (including one submitted by heirs). In 2025, the number of healthcare services supported by Eni amounted to 213,019, of which 70% were provided to employees, 15% to family members, 14% to contractors and approximately 1% to other individuals (e.g. visitors). The number of participations in health promotion initiatives in 2025 amounted to 156,227, of which 73% by employees, 24% by contractors and 3% by family members.

		Employees		Contractors	
HEALTH METRICS	Unit	**2025**	2024	**2025**	2024
Number of cases of occupational illnesses claims[a]	(number)	11	8	0	0
Number of occupational illnesses claims submitted by heirs[b]		1	0	0	0

(a) It represents the number of cases of reports of suspected occupational illness notified to the employer. These cases relate to conditions that may have a causal link to occupational risks, as they may be caused by prolonged exposure to risk agents arising from work activities or from the working environment. The main risk agents include: (i) chemical and carcinogenic agents (e.g. illnesses: neoplasms, respiratory system diseases, blood disorders); (ii) biological agents (e.g. illness: malaria); (iii) physical agents (e.g. illness: hearing loss). Other types of risk that may give rise to occupational illnesses in the workplace include: (iv) ergonomic risks (e.g. illness: musculoskeletal disorders); (v) psychosocial risks (e.g. illness: adjustment disorder).
(b) Indicator used as a proxy for the number of deaths due to occupational illnesses.

Process Safety *[ENTITY-SPECIFIC]*

In 2025, a further decrease was recorded in the total number of Tier 1 and Tier 2[111] process safety incidents, continuing the downward trend observed since 2018. In particular, 4 Tier 1 Process Safety Events (PSEs) and 6 Tier 2 PSEs were recorded. Half of the PSEs (50%) resulted in spills, 40% in gas leaks and 10% in fires/explosions.

PROCESS SAFETY	Unit	**2025**	2024
Tier 1 process safety events[a]	(number)	4	5
Tier 2 process safety events[a]		6	10

(a) Loss of primary containment, namely the unplanned or uncontrolled release of any material, including non toxic and flammable materials, from a 'process'.

(111) Process safety events are classified, based on their severity, into Tier 1 (most severe), Tier 2 and Tier 3 (least severe).

WORKERS IN ENI'S VALUE CHAIN [ESRS S2]

POLICIES [ESRS 2 MDR-P; S2-1]

POLICY	KEY CONTENTS:
Code of Ethics	• Expectation that business partners adopt socially responsible behaviour, and develop adequate ethical programmes and safeguards, consistent with the principles and behaviours presented in Eni's Code of Ethics; where these expectations are not met, Eni reserves the right to take appropriate measures.
ECG Policy on Respect for Human Rights at Eni	• Commitment to not infringing Human Rights and to address any adverse Human Rights impacts which might result from activities in which Eni is involved. • Engagement of its third parties in the prevention and mitigation of any adverse human rights impacts that their operations, products, or services might cause, or contribute to causing. • Respect for human rights across the supply chain through: (i) a dedicated supplier assessment model with a focus on human rights; (ii) contractual obligation to comply with the principles contained in applicable laws, guidelines and best practices, as well as Eni's Code of Ethics and Supplier Code of Conduct. • Commitment to identify and fight human rights violations across its supply chain, including forced labour, modern slavery and labour exploitation.
Supplier Code of Conduct[a]	• Commitment by the supplier to operate with integrity, safeguarding its people and promoting the adoption of these principles throughout its own supply chain. • Commitment by the supplier to promoting the health and safety of people and to respecting workers' rights, establishing fair working conditions; prohibition of child labour, forced, undeclared or compulsory labour, human trafficking and all forms of modern slavery. • Commitment by Eni to making reporting tools available to stakeholders, including suppliers and their employees, and the corresponding expectation that suppliers provide their workers and the communities (with whom they interact on behalf of Eni) with their own remedial mechanisms.
Agri-feedstock Code of Conduct	• Supplier commitment to respect human rights, promoting the adoption of these principles within their organisations and along their supply chains.
Eni's Position on Conflict Minerals	• Objective to reduce the risk of human rights violations, including indirect risks, related to the extraction, production and supply of certain minerals in conflict areas of Central Africa.
Internal Regulatory System	• Risk-based model and operational procedures for managing human rights within the procurement process. • Definition of priorities, targets and action plans for sustainability due diligence activities across the supply chain.

(a) The Supplier Code of Conduct is aligned with the ILO Declaration on Fundamental Principles and Rights at Work and with the principles expressed in the Code of Ethics, the ECG Policy Anti-Corruption, and the ECG Policy on Human Rights at Eni.

TARGETS AND COMMITMENTS [ESRS 2 MDRT; S2-5]

The targets set by Eni regarding respect for workers' human rights across its value chain are part of the broader objectives related to suppliers' ESG assessment and their engagement in achieving a fair and sustainable transition, as further detailed in the relevant section Sustainable Supply Chain Management, while for health and safety topics please refer to the Health & Safety section.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM-3; S2 SBM-3]

Workers in the value chain

Within Eni's classification of value chain workers most closely monitored, the following groups are primarily considered: (i) workers employed by Eni's suppliers, particularly those working at Eni's operational sites; and (ii) workers employed by Eni's business partners[112], including those involved in joint ventures. In certain higher-risk geographical contexts, some workers may also be considered more vulnerable, such as migrant workers, workers operating in remote areas, or individuals belonging to minority groups, and therefore more exposed to potential risks of forced labour, modern slavery, or child labour[113].

(112) Including, for example, those involved in logistics, distribution, and sales activities.
(113) The geographical areas identified as higher risk, based on the specialized data provider (Maplecroft), are: Angola, China, Congo, Ghana, Indonesia, Iraq, Côte d'Ivoire, Kenya, Libya, Mozambique, Nigeria, Pakistan, Turkmenistan, Venezuela, Vietnam (source: Maplecroft).

Material impacts

Although Eni's activities contribute to increasing employment rate along its entire value chain, they may also be associated with negative impacts affecting stakeholders such as contractors, suppliers' employees, and business partners. The presence of joint ventures or other business relationships in certain Countries and contexts, together with the complexity of the Group's activities, entails the involvement[114] of a large number of suppliers and business partners. These actors vary in nature and size and operate in Countries characterised by different socio economic and cultural contexts, as well as in activities and sectors that may be identified as having a higher risk of **labour related human rights violations**, including **potential impacts in terms of forced labour and modern slavery**. Furthermore, the outsourcing of production related activities may generate negative impacts in relation to **workers' health, workplace discrimination and lack of fairness in treatment and opportunities, employment guarantees, adequacy of wages, non application of collective agreements, and obstacles to freedom of association and trade union membership** affecting workers in the value chain. Impacts related to **sexual harassment** in the workplace are more likely to occur in sectors with a significant male presence and in remote work locations. According to the risk-based model adopted by Eni (see Human Rights for Eni), both industrial activities — such as maintenance, construction, assembly — and general services — such as cleaning, catering and security — have been classified as activities at high-risk of human rights violations. The adoption of structured due diligence in managing supplier relationships is therefore essential to prevent and mitigate potential negative impacts (Actions taken on material IROs – Safeguards in the procurement process). No widespread or systemic negative impacts related to procurement activities or to business relationships maintained by Eni have been identified; therefore, where they occur, impacts are generally linked to specific individual events. With regard to **positive impacts related to the supply chain**, please refer to the chapter Sustainable supply chain management.

Material risks and opportunities

At Group level, no material risks or opportunities have been identified in relation to workers in the value chain (see Process and results of the double materiality assessment). The only material aspect concerns the potential risk of loss of confidentiality of sensitive information linked to Cybersecurity, which is addressed in the dedicated Cybersecurity chapter.

ENGAGEMENT OF THE WORKERS IN THE VALUE CHAIN *[S2 SBM-2; S2-2; S2-3]*

Engagement activities involving workers in the value chain take place primarily through the supplier, as the legal entity, and are embedded throughout all phases of interaction with Eni — from supplier qualification to sourcing and contract execution. These activities, coordinated by the central procurement function, with the support of business procurement units and requesting units, include: (i) workshops and training on human rights and other social matters; (ii) workshops on health and safety-related topics (see Health & Safety); (iii) training activities on sustainability and the energy transition (see Sustainable supply chain management); (iv) training on anti-corruption matters (see Business Conduct); (v) training on responsible supply chain management. The effectiveness of engagement activities on these topics is assessed through periodic evaluations of suppliers' performance, conducted through audits and reviews, followed by monitoring the implementation of jointly agreed action plans to address any identified gaps. For companies considered to be more exposed to potential negative impacts according to the risk-based model (see Actions taken on material IROs), onsite audits are carried out, including interviews with the workforce on human rights-related aspects and business conduct.

Whistleblowing mechanisms and remediation processes *[S2-3]*

In line with its commitments and in compliance with international standards, Eni has established mechanisms for receiving complaints and reports, which are also accessible to suppliers' workers. These mechanisms may be used in cases of alleged human rights violations[115] and can trigger a remediation process, including through collaboration with third parties. These mechanisms are further described in the Human Rights for Eni chapter. Eni also expects its suppliers to provide workers and communities with their own reporting and remedy mechanism, which should also be accessible on an anonymous basis.

ACTIONS TAKEN ON MATERIAL IROs *[ESRS 2 MDR-A; S2-4]*

Eni defines a set of control and mitigation measures aimed at managing the risk of potential human rights violations. In order to ensure that actions are targeted in line with the material impacts identified, these measures are structured around several key areas: (i) **safeguards in the procurement process**; (ii) **training and awareness-raising activities**; (iii) **health and safety** of workers in the supply chain detailed in

(114) For further details on how impacts related to workers in the value chain are taken into account in defining the Company's strategy and business model, see the chapter Stakeholder Engagement.
(115) Any confirmed cases of human rights violations are addressed in the Actions taken on material IROs chapters, where, in the event that a violation is ascertained, the related remediation actions undertaken are described.

the section Action taken on Material IROs in the Health & Safety chapter; (iv) the definition of a governance oversight model of the **other business partners**. All actions undertaken are part of the broader support provided to suppliers in meeting ESG requirements, by offering tools to support their sustainable development journey and, more generally, the competitiveness of their businesses (for actions and related metrics, see the Sustainable supply chain management chapter). The main actions under each area are outlined below.

Safeguards in the procurement process

Eni's commitment to engaging the entire production system in a sustainable development pathway translates into concrete solutions and a systemic strategy characterised by openness to the market, a collaborative approach, and a strong focus on people and innovation. The focus on people means that particular attention to human rights and safety is not limited to direct contractual relationships, but also extends to the workforce of subcontractors and potential suppliers. This approach is reflected in a **procurement process** that includes: (i) the adoption by the Procurement function of transparent, impartial, consistent and non-discriminatory conduct in supplier selection, bid evaluation and the verification of contractually required activities; and (ii) the assessment of aspects related to individuals working for suppliers through the application of a dedicated model. This model is applied throughout all stages of the procurement process, from qualification to contract execution, and involves different safeguards and actions by all units engaged in relationships with third parties (central procurement function, procuring units and contract management units). It enables suppliers to be subject to a process of continuous monitoring, aimed at periodically assessing the effectiveness of the control measures adopted and updating the evaluations relating to each supplier. The **model** adopts a **risk-based approach** that allows suppliers to be analysed and classified according to their potential level of risk of generating negative impacts. This assessment is based on: (i) the supplier's Country risk, derived from data provider information (Maplecroft), in order to consider the likelihood of human rights violations; and (ii) the risk of the activities performed, assessed by considering vulnerabilities related to specific conditions, such as labour intensity, the level of training and skills required for tasks, and health, safety, and environmental risks. Based on this risk mapping, the model provides for differentiated control measures inspired by international standards such as SA8000: the higher the potential risk of negative impacts associated with a supplier, the more detailed the assessment and the actions undertaken. The model also includes the adoption of specific prevention and mitigation measures, as well as monitoring plans aimed at supporting suppliers in adopting and developing a culture of respect for human rights. As part of human rights due diligence, annual expenditure is incurred (relating to the functions and personnel involved, as well as the costs of on-site audits carried out by third parties). These costs are fully integrated into ordinary management and operational activities and form part of the broader structural and cross-functional costs incurred by Eni. In order to obtain or maintain supplier status, all companies are required to sign the Supplier Code of Conduct. When a contract is awarded, specific clauses are included to guarantee respect for human rights and, in higher-risk cases, a clause allowing Eni to carry out verification activities at the supplier's premises. Contractual mechanisms are also included to safeguard Eni's interests, enabling the Company to suspend and/or terminate the contract in the event that the contractor fails to comply with the declarations, guarantees and contractual obligations relating to human rights[116]. Regardless of the risk level associated with a supplier, due diligence checks are carried out to verify whether the supplier has been involved in cases of human rights violations, through the use of open sources. Periodic qualification checks are also conducted, based on performance indicators, document reviews, on-site audits and dedicated questionnaires, in order to minimise the likelihood of violations. During the tender phase, suppliers are required to meet and demonstrate minimum human rights requirements, particularly where the activities involved may present significant risks. During contract execution, Eni evaluates and monitors suppliers and subcontractors through feedback mechanisms and documentary checks, with the aim of preventing impacts related to modern slavery and forced labour, child labour, wage discrimination, irregularities in social security contributions, and other issues that could negatively affect workers. Where critical issues are identified, improvement plans focused on human rights are established, requiring the implementation of specific corrective actions. Where minimum acceptability requirements are not met, suppliers may be prevented from participating in Eni tenders; in the most serious cases of non-compliance, the relationship with the supplier is terminated and the supplier is removed from Eni's vendor list. As part of a continuous improvement approach, the Company aims to make its model increasingly accessible and replicable by the suppliers, promoting stronger accountability among its direct business partners and encouraging them to systematically carry out due diligence on their own third parties, in order to safeguard human rights throughout the supply chain. In line with this approach, during 2025 more than 1,000 human rights-related checks were carried out on contractors and subcontractors, including both document-based reviews and on-site inspections. These activities also took into account reports received through the whistleblowing channel. Where shortcomings were identified, suppliers had their participation in Eni tenders restricted and corrective action plans were agreed to ensure alignment with human rights standards. A notable example of monitoring activities concerns a case identified at Eni Algeria, where in 2025 a delay in the payment of wages by a contractor

(116) Eni has developed a set of standard human rights clauses to be included, on a risk-based approach, in the main types of contracts. It also provides support to the business in their negotiation.

was detected. Eni intervened promptly to ensure that contractual obligations were fulfilled, introducing a number of measures including closer and more frequent monitoring of the contractor's performance in coordination with the contract manager. These actions also aimed at strengthening the supplier's awareness and capabilities in this area. The supplier was subsequently included in a watch list and subject to conditional engagement. These measures enabled the outstanding wages to be paid. As a precautionary step, Eni also launched a new tender process for the service, from which the contractor will be excluded due to the shortcomings identified. The model for overseeing potential impacts within the procurement process enables such impacts to be identified from the qualification phase through to contract award and throughout contract execution and provides for improvement or remediation actions where actual impacts are identified. Eni is committed to strengthening internal checks on subcontractors and on all entities with which it maintains business relationships, with particular attention to critical or high-risk contexts, adopting an increasingly rigorous approach. This effort aims to enhance the Company's ability to identify, prevent and mitigate risks, while reinforcing transparency and shared responsibility across the supply chain in the short and medium-term.

Training and awareness-raising activities

Eni organises workshops, training and awareness-raising initiatives that give suppliers the opportunity to engage with experts on ESG topics, including issues related to respect for human rights across the supply chain. The Company also promotes awareness of its human rights safeguards through internal training programmes and workshops for professionals involved in supplier management, including those working in foreign subsidiaries. In this context, in 2025 the actions carried out included: (i) the dissemination of the 'IPIECA: Online Labour Rights Training' course for colleagues responsible for procurement in foreign subsidiaries and for their suppliers' employees; (ii) the involvement of suppliers in workshops dedicated to training and awareness-raising on responsible supply chain management and due diligence activities on Open-es; (iii) the availability, within the Open-es platform, of a dedicated area for measuring aspects related to respect for human rights for Eni's suppliers and all companies in the community (Open-es Human Rights Card). Within the platform, through an assessment process, companies receive also feedback on their positioning, together with insights and practical suggestions on actions to be undertaken for improvement.

Health and safety of workers in the value chain

Eni requires its suppliers to identify and assess risks related to the health and safety of their workers, by implementing appropriate prevention and protection measures to avoid behaviours that could cause harm to people, assets or the environment. Suppliers are expected to regularly update their operating procedures and use the best available technologies, in a perspective of continuous improvement. Top management commitment to managing workers' health and safety is also required, including ensuring adequate training and raising awareness on the adoption of safe working practices and behaviours. These requirements are not limited to the qualification stage but are also requested and verified periodically throughout the commercial relationship. When activities are carried out on Eni sites, suppliers are required to ensure cooperation with Eni and other suppliers, including through the proactive implementation of good operational practices, reporting of hazardous conditions or actions, and investigation and sharing of lessons learned from all incidents. In addition, personnel working for supplier companies on Eni operational sites are involved in specific training and awareness-raising activities related to HSE topics. For activities, metrics and measures aimed at protecting the health and safety of workers in the supply chain, please refer to the Health & Safety section.

Safeguard model for other business partners

Eni also considers potential human rights impacts arising from the activities of companies in which it holds a minority interest or is not primarily involved in operational management (so-called 'non-operated' entities), as well as, more generally, from the activities of third parties. This includes promoting measures to prevent, mitigate, and address such impacts. Eni expects these entities to commit to and comply with the principles set out in Eni's Code of Ethics and in the ECG Policy on Respect for Human Rights in Eni, including through the inclusion of specific compliance obligations in relevant contracts and the exercise of leverage activities (for example, through the role of Eni representatives in joint ventures). Such contractual compliance provisions are defined according to a risk-based approach and typically require potential counterparties or partners to fulfil their obligations in accordance with key international human rights standards and guidelines, including the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO Declaration on Fundamental Principles and Rights at Work. Where necessary, these clauses may also require the counterparty to include commitments on human rights in contracts with subcontractors and/or sub-suppliers engaged in performing the activities under the contract with Eni. These commitments must be equivalent to those required of the counterparty itself ('contractual cascading'). Human rights are also integrated into due diligence processes for specific types of transactions, such as M&A deals and joint ventures, always following a risk-based approach. If these reviews identify human rights-related concerns, Eni considers the adoption of mitigation measures and the monitoring of their implementation.

LOCAL COMMUNITIES [ESRS S3]

POLICIES [ESRS 2 MDR-P; S3-1]

POLICY	KEY CONTENTS:
Code of Ethics	• Support for the development of host Countries, including through strategic alliances with internationally recognized partners. • Promotion of continuous and transparent consultation to ensure that local communities are duly informed and that their expectations are taken into consideration in Eni's activities. • Respect for the rights of communities by recognizing and enhancing their culture, lifestyles, institutions, ties with the land of origin and development models.
ECG Policy on Respect for Human Rights in Eni	• Respect for the rights of local communities, with particular reference to biodiversity, environmental protection (including so-called 'culturally sensitive' areas), the rights to ownership and use of land and natural resources ('Land Grabbing' is not tolerated), the right to water and the right to the enjoyment of the highest attainable standard of physical and mental health. • Special attention to the rights of vulnerable groups, with a particular focus on national or ethnic minorities, religious and language minorities, people with disabilities, migrant workers and their families, children, women and girls. • Respect for the rights of indigenous peoples. • Involvement of communities through free, prior, and informed consultations, with particular attention to the presence of vulnerable groups. • Commitment to avoiding the resettlement of communities and, where this cannot be avoided, to carrying out consultations to reach joint agreements, fair compensation and improvements to living conditions. • Commitment to respecting human rights within security activities aimed at protecting its people and assets from any threat arising from third parties' criminal conduct that could cause direct or indirect damage.
Internal Regulatory System	• Model for supporting local development structured into various sub-processes: understanding the context, integrating sustainability and health into the business, identifying needs and expectations and developing initiatives, monitoring, evaluation, and reporting. • Commitment and operational procedures for health impact assessments and for community health projects. • Department responsible for local development aspects, engagement with local communities and stakeholders, and the assessment and management of social impacts.

TARGETS AND COMMITMENTS [ESRS 2 MDR-T; S3-5]

The targets and commitments relating to local communities are grounded in the principles set out in the relevant Policies. They are defined through a bottom up approach, bringing together individual initiatives and grouping them by specific indicators for each area of intervention, in line with the United Nations Sustainable Development Goals. Monitoring is carried out internally on a quarterly basis, tracking the progress of initiatives through the Stakeholder Management System[117]. Annual results are published in Eni's sustainability reporting, including at the local level where available. Both external and internal evaluations are carried out halfway through and at the end of each cycle. Their purpose is to assess the efficiency and effectiveness of the initiatives, identify best practices and lessons learned, involving the key stakeholders in the process. The targets listed below, grouped by Eni's priority areas of intervention (access to energy, economic diversification, education and vocational training, access to water and sanitation services, health, and life on land) were defined through direct engagement with stakeholders. For initiatives related to healthcare services, local health authorities were also involved in the process.

(117) A management tool designed to track relationships with stakeholders and to monitor project progress and results.

Target	Target year	2025 performance[a]	Base year and reference value	Notes (Scope, methodology, evidence)
20M People supported in accessing sustainable energy through the distribution of improved cooking systems (clean cooking)	2030	*~2.2M people reached*	2023 275K people reached	Applicable to all Business Lines
315,000 New students supported in accessing education (at the primary, secondary and tertiary levels)	2030	*~24K people reached*	2023 40K people reached	Applicable to all Business Lines
85,600 People who have access to energy (electricity)	2030	*~7K people reached*	2023 51K people reached	Applicable to all Business Lines
21,000 Farmers and entrepreneurs supported in accessing economic development opportunities	2030	*~2.5K people reached*	2023 15K people reached	Applicable to all Business Lines
790,000 People assisted in accessing safe drinking water (including through awareness-raising campaigns)	2030	*~110K people reached*	2023 62K people reached	Applicable to all Business Lines
2.3M People supported in accessing healthcare services	2030	*~600K people reached*	2023 330K people reached	Applicable to all Business Lines
85,000 People engaged in activities for environmental and biodiversity protection[b]	2030	*~5.5K people reached*	2023 17K people reached	Applicable to all Business Lines

(a) The 2025 performance is in line with or above the expected level for the year, consistent with the pathway towards the 2030 targets.
(b) The initiatives include support activities for community waste management, the rehabilitation of disposal sites, remediation actions aimed at restoring native vegetation, tree planting, biodiversity conservation, and awareness-raising campaigns on the risks associated with pollution from oil spills and on the importance of biodiversity protection.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) *[ESRS 2 SBM-3; S3 SBM-3]*

Local communities of reference

The communities potentially affected by material impacts are identified before any business activity begins in which Eni acts as operator. The same approach applies to certain joint ventures where Eni plays a significant role in managing local stakeholders. This assessment considers both communities located within Eni's operational areas and those designated by national governments, for example in offshore development zones. These communities may also be identified outside the defined area of influence[118], taking into account agreements with the host Country and the priorities set out in National Development Plans. Particular attention is given to vulnerable groups — including children, women, national and ethnic minorities, migrant workers and indigenous peoples — for whom specific assessments are carried out through inclusive consultation processes.

Material impacts

Eni promotes the **development of local communities, with particular attention to the local entrepreneurship** and to **community health**, and is committed to creating long-term value by transferring its know-how and expertise to local partners (an approach known as 'Dual Flag' model). This is also achieved by developing local supply chains to enhance the competitiveness of local enterprises, engaging local workers and transferring skills, knowledge and development programmes that support economic growth and diversification. At the same time, hydrocarbon exploration and production activities can, by their nature, generate potential negative impacts on the human rights of local communities. These may relate to: (i) the **impairment of land or water rights**, due to the need for land for business activities (such as exploration, extraction and the development of transport and distribution infrastructure) which may at times require the temporary or permanent relocation of communities or **restrict access to certain natural resources or means of livelihood**, including for **indigenous peoples**; (ii) the **health of local communities**, which could be affected by increased pressure on local healthcare services during the construction phases of facilities, also due to the temporary rise in the number of people present in the area, as well as by a heightened risk of infectious diseases, such as malaria, or of sexually transmitted diseases; (iii) **gender-based violence and harassment**, arising from the predominance of male workers in the sector and particularly in projects that involve a substantial influx of workers from different communities; (iv) violations of personal freedoms resulting from **measures adopted by security forces** stationed to safeguard operational sites, affecting communities, individual citizens or **Human Rights Defenders**, including in **fragile and conflict affected contexts**.

(118) Scope of analysis for impact assessment studies carried out during the preliminary phases of business activities.

Material risks and opportunities

Eni's activities entail a number of operational risks that may generate potential impacts not only on its workforce and infrastructure, but also on local communities, both directly and indirectly. Material risks[119] include major process and asset integrity **incidents**, such as fires or explosions, including blowouts, spills, releases of hazardous substances and other industrial events, as well as incidents not strictly related to process activities (for example transportation services, fuel stations or gas distribution networks), all of which may negatively affect communities and ultimately have reputational and economic repercussions for Eni. Also relevant for business operations is the risk of a potential **negative perception of Eni among local stakeholders**. Continuous dialogue and engagement with local stakeholders, together with collaboration with civil society organizations and public institutions, enable Eni to appropriately manage these risks and to seize **opportunities to access new business activities in synergy with the territory**.

COMMUNITY ENGAGEMENT *[S3 SBM-2; S3-2; S3-3]*

When operating in diverse socio economic contexts, it is essential to understand stakeholders' expectations and share key decisions in order to build relationships based on mutual trust, identify actual, potential or perceived impacts, and determine the most effective forms of engagement. Understanding the broader context, including cultural aspects, makes it possible to design appropriate access channels and adopt the most suitable approaches for dialogue, information sharing and the management of any conflicts. Eni and its subsidiaries carry out engagement with local communities[120], including indigenous peoples and vulnerable groups, through free, prior and informed consultations. Responsibility for these consultations lies with the local Managing Director, supported by the Sustainability unit at both local and central level. In some contexts, dedicated liaison figures are also appointed to maintain ongoing relationships, including through periodic consultations throughout the various phases of business activities. In the event of economic or physical resettlement, specific meetings are held to provide transparent and comprehensive information to the communities concerned, with particular attention to people in vulnerable conditions. For every new business development initiative, engagement takes place through public hearings open to local communities (where not prohibited by national regulations), ensuring the active participation of authorities (including indigenous authorities) and local representatives. This process ensures that communities are properly informed about business developments and able to provide feedback. Engagement does not end with the permitting phase but continues throughout the entire project lifecycle, including construction and operations. Depending on the operating context, consultations are carried out through information sessions, focus groups, sharing of reports and updates, with periodic communication on project progress and awareness campaigns on health-related issues. Where relevant, Eni also identifies women's associations active in the areas where it operates, involving them in consultations or proposing cooperation within project activities.

Whistleblowing mechanisms and remediation processes – Grievance Mechanism

In line with its commitments and in accordance with international standards, Eni has established mechanisms for receiving complaints and whistleblowing reports that can be used in cases of alleged human rights violations[121], thereby activating an appropriate remedy process. These mechanisms are further detailed in the chapter Human Rights for Eni. Among the various channels available, Eni has defined and applies guiding principles for the management of Grievance Mechanisms, for which operational responsibility lies with all subsidiaries. These entities analyse the grievances and agree the resolution with the complainants, whether individuals or communities. Any request or complaint received is handled and monitored until closure through agreements with the parties concerned and a response is provided even when the issue is not directly related to Eni's activities. Grievances may be submitted through online channels (including a dedicated e mail address and the institutional websites of subsidiaries), or physically at administrative/operational offices or via collection boxes located in areas affected by the project. Eni prohibits and acts to prevent any form of retaliation against workers and other stakeholders who raise concerns. As set out in the ECG Policy on Respect for Human Rights in Eni, Eni does not tolerate or encourage threats, intimidation, retaliations or attacks (whether physical or legal) against human rights defenders and other Stakeholders and actively seeks dialogue and engagement with them. All grievances received, assessed and managed by subsidiaries are tracked in the Stakeholder Management System, the tool used to map relationships with stakeholders. Grievances are classified by topic and relevance, and the rate of resolution is monitored. The system also tracks timeliness of management, trends in recurring issues and potential escalation towards disputes, as well as any critical stakeholder concerns that may require adjustments in the engagement strategy. Confidentiality regarding the content of each grievance is

(119) For further details on treatment actions and interaction with the strategy, see ▶ Integrated Risk Management.
(120) For further details, see also the chapter Stakeholder Engagement and the ECG Policy Respect on Human Rights in Eni.
(121) Any confirmed cases of human rights violations are addressed in the chapters Actions Taken on Material IROs, where, in the event that a violation is ascertained, the related remedial measures implemented are described.

safeguarded through measures designed to protect the complainant and the identity of the reported individuals, without prejudice to any party. To ensure the mechanism is effective and robust, the access modalities by complainants are assessed in each context, including any language-related implications and the possible need for support when submitting a grievance. The review also considers how the mechanism is communicated and whether stakeholders receive clear, adequate information on how it works. Furthermore, once the proposed resolution has been approved, Eni ensures that it is communicated to and discussed with the complainant, inviting observations or alternative solutions and ensuring that all steps are duly recorded and archived. If the complainant is not satisfied, Eni evaluates the reasons and, where necessary, activates the examination and response process, including the potential involvement of third parties. In relevant Countries, Eni conducts quarterly reviews on the status of grievances, monitoring specific indicators. To strengthen confidence in the mechanism, the Eni assesses: (i) the most effective forms of communication; (ii) how to enhance stakeholders' understanding of how to access and use the mechanism; (iii) the need for support when submitting a grievance, including through regular dialogue with local communities; (iv) whether and how the results of these indicators should be made accessible to communities.

ACTIONS TAKEN ON MATERIAL IROs *[ESRS 2 MDR-A; S3-4]*

Starting from the analysis of the local socio-economic context, including the global Multidimensional Poverty Index[122], Eni adopts tools and methodologies to identify and manage potential impacts, both negative and positive, direct and indirect, including those related to human rights. This assessment begins in the earliest stages of project design, with the objective of preventing, mitigating or remedying negative impacts, and of promoting the development of local communities in the case of positive impacts. Below are the actions implemented by Eni based on the material impacts, risks and opportunities identified, grouped as follows: (i) **environmental, social and health impact assessment** (ESHIA) studies; (ii) **Eni's management system for human rights**; (iii) management of any **resettlement** and related compensation measures; (iv) **local development** projects; (v) **security** activities.

Environmental Social and Health Impact Assessment

In addition to meeting the mandatory requirements for environmental authorization in the Countries where it operates, Eni conducts Environmental, Social and Health Impact Assessments (ESHIA)[123] and Health Impact Assessments (HIA)[124]. These assessments ensure compliance with recognized international standards[125] and secure stakeholder engagement in order to protect their interests, identify critical issues, assess potential impacts and implement appropriate mitigation measures. In 2025, with the objective of evaluating potential health impacts on the communities involved, Eni completed 11 studies: 7 integrated into ESHIA processes in Oman, Indonesia and Cyprus, and 4 specific health studies, of which 3 in Italy and 1 in Côte d'Ivoire. For each ESHIA, an Environmental and Social Management Plan is prepared. The Plan incorporates elements related to the respect for human rights and sets out the measures to mitigate such impacts throughout the project lifecycle. It is shared with the relevant authorities to support progress monitoring. At the end of the construction phase, compliance with project documentation, including environmental and social aspects, is verified and any deviations lead to the identification of corrective actions. Health impact assessments are either integrated into the ESHIA or conducted separately through HIA/VIS. If potential health impacts resulting from operational activities are identified, the outcome is communicated to the relevant stakeholders in accordance with applicable local legislation. A Mitigation and Monitoring Plan is then developed to ensure the proper management of any significant impacts and to provide for periodic monitoring of progress. In some Countries, such as Australia and Kenya, Eni operates in areas inhabited by **indigenous peoples or tribal groups**. In these contexts, Eni has adopted specific policies and procedures to protect their rights, tangible and intangible cultural heritage, traditions, lifestyles, institutions, ties to ancestral lands and development models, in line with international standards. These measures also promote their free, prior and informed consultation.

(122) The Global Multidimensional Poverty Index, developed in 2010 by the Human Development Report Office of UNDP, is an international measure of acute poverty, covering over 100 developing Countries and integrating traditional monetary poverty measures with three other fundamental dimensions: health, education, and living standards.
(123) Through ESHIA studies, conducted before the start of business activities, the following are defined: the Area of Influence, i.e., the area within which project activities may potentially affect resources/receptors and where potential impacts (both direct and indirect) must be assessed, and the Study Area, which must be analysed to properly understand and characterize the reference scenario. These studies take into account the specific characteristics of each business activity. As part of the process, communities living or working near the operations, as well as those located within the Areas of Influence, are mapped and identified.
(124) The Health Impact Assessment (HIA) is a decision-support tool used to evaluate the potential health effects of industrial projects on the affected populations. It is applied, where relevant, to national initiatives, in line with the reference methodological framework and in integration with environmental studies. The analysis is based on available epidemiological evidence and is conducted with reference to the area affected by the project activities and the potentially involved communities, using available institutional and local data and information.
(125) Examples of references include UNGPs, OECD Guidelines, IFC Performance Standards, and methodologies defined by IPIECA.

Eni's management system for human rights

Eni's commitment to preventing potential negative impact on human rights arising from industrial projects is implemented through a structured due-diligence approach (see Human Rights for Eni) and the application of a **risk-based model**. This model draws on contextual elements, such as risk indices provided by Verisk Maplecroft, and on project-specific characteristics, in order to classify business activities according to their potential human rights risk and to identify the appropriate management measures. Projects with higher risk levels undergo dedicated Human Rights Impact Assessments (HRIA) to identify and evaluate potential impacts, including through engagement with right holders, and to develop recommendations that are then translated into prevention and management measures within Action Plans. During the year, implementation and monitoring activities continued for the Action Plans (available on Eni's website) associated with HRIA or Human Rights Risk Analyses (HRRA) conducted in previous years. Moreover, in 2025 Eni advanced two projects launched in 2024 following the update of the Salient Issues: one focused on biomass trading activities and one on agri-feedstock initiatives for the production of vegetable oils intended for biofuel manufacturing. Although both business areas offer significant opportunities for agricultural development, given their reliance on the cultivation of biomass, they are also exposed to potential negative impacts, particularly regarding the working conditions of farmers in the supply chain and the implications for communities related to land use. With regard to biomass trading, in 2025 Eni implemented an Action Plan aimed at strengthening certain responsible-sourcing safeguards[126]. For agri-feedstock initiatives, a dedicated framework was established to govern this new area of activity through a set of cross-cutting measures — such as conducting specific impact assessments covering the entire supply chain, providing training and awareness-raising initiatives for Eni's counterparties and supply-chain actors, and reinforcing the criteria for screening and selecting commercial counterparties. The framework is designed to be applied in all Countries where these projects are launched. Throughout the year, Eni supported its subsidiaries in the initial implementation of the framework, particularly in Kenya, the Republic of the Congo, Angola and Mozambique. This first application will offer valuable insights into which aspects of the framework may need to be refined or strengthened depending on contextual factors and the specificities of the Countries involved.

Management of any resettlement and related compensation procedures

The development of projects for the use of natural resources may require acquiring and/or using land from local communities. For all individuals who live or carry out activities within Eni's operational areas, the adoption of fair, transparent and sustainable compensation measures is ensured (applying the international standard on involuntary resettlement)[127], with the aim of minimising any loss of assets that could compromise income sources or livelihoods, even when local legislation does not provide adequate remedies for the impacted communities (Project Affected People). In 2025, no cases of economic or physical displacement occurred[128]. It is also specified that each action plan includes a monitoring plan, followed by an intermediate and a final evaluation to measure the effectiveness of the actions. It should also be noted that each action plan includes a monitoring plan, followed by an interim and a final evaluation to measure the effectiveness of the actions.

Local development projects

Alliances for Development are one of the five levers of Eni's ▶ Business Model. Eni's commitment to generating positive impacts on local communities through local development projects is implemented through a five-step approach: (i) understanding the Country's socio-economic, health, environmental and cultural context; (ii) engaging local stakeholders by analysing their requests (and any grievances), understanding local needs[129] and expectations, and building mutual trust; (iii) analysing and mitigating the potential impacts of activities on the environment, health and people, including human rights, to identify critical issues, opportunities and risks; (iv) defining and implementing Local Development Programmes that are consistent with National Development Plans, the UN 2030 Agenda and local needs assessments; and (v) evaluating and measuring the local development generated through dedicated tools and methodologies, such as the Eni Local Content Evaluation (ELCE)[130] and the Logical Framework Approach (LFA)[131]. In this context, Eni works with numerous national and international institutions, cooperation agencies and local stakeholders. These collaborations help identify the most relevant interventions for addressing community needs and supporting their development. Among the main partnerships launched or strengthened

(126) In addition to expanding checks on the working conditions of the crews of the vessels used for shipping activities.
(127) IFC PS5 - International Finance Corporation: international guidelines for responsibly managing environmental and social risks. With regard to any economic and physical displacement related to temporary or permanent involuntary resettlement, Eni uses IFC Performance Standard 5 as a reference.
(128) The activities examined in this chapter are those directly managed by Eni on its operated assets. Therefore, resettlement operations carried out for business projects in which Eni holds an equity interest but are managed by a third-party operator, such as the activities conducted in 2025 in the Rovuma LNG project in Mozambique, are not covered.
(129) For further details on expectations and stakeholder engagement, please refer to the chapter Stakeholder Engagement.
(130) Eni Model, validated by the University Politecnico di Milano, that enables the quantification of the impacts of its activities on the host Country, measuring the benefits generated for the economy, society and local communities over the entire lifecycle of a project.
(131) Methodological approach used to plan, manage, monitor and evaluate initiatives or programmes/projects, and to define objectives and the actions to be taken. The core component of the LFA, known as the 'Logframe Matrix', outlines the logic of the intervention. It sets out objectives, expected results and actions, while also considering risks and external conditions that could affect the implementation and outcomes of the planned activities.

in 2025 were those with United Nations organisations (UNIDO, UNESCO, IOM, ILO), national cooperation agencies (AICS), civil society organisations (ADPP, AVSI, Banco Alimentare, Medici con l'Africa CUAMM, AISPO, EFCA – Eurasia Foundation of Central Asia, Elsewedy Electric Foundation, E4Impact, IRC, KazMunayGaz – KMG, Linea Rosa, NCBA CLUSA, Istituto Oikos, VIS), and private sector partners (CERCO Côte d'Ivoire, CNH Industrial, Iveco Group, Istituto Giannina Gaslini, Centro Cardiologico Monzino, and Gruppo San Donato). As part of this work, Eni has also introduced a gender mainstreaming approach across the different phases of local development projects. Specific tools and actions are used to identify potential impacts, enhancing positive ones and preventing negative ones, supported by dedicated training for local sustainability teams. For the priority intervention areas identified, Eni implements specific actions: (i) **community health**: support for maternal and child health, strengthening of primary healthcare, prevention of communicable and non-communicable diseases, nutritional support, access to safe water and sanitation, as well as support for medical emergencies; (ii) **education**: restoration or construction of school buildings, distribution of materials, awareness campaigns on school attendance, training for teaching staff, and support for access to education at primary, secondary, vocational and university level; (iii) **access to water**: construction of wells, treatment systems, strengthening of water networks and distribution, provision of sanitation facilities, educational programmes; (iv) **economic diversification**: micro-entrepreneurship and job placement projects, entrepreneurial and vocational training programmes, mentoring and advisory programmes for small businesses and start-ups; (v) **life on land**: support and awareness-raising on waste management, tree replanting, biodiversity conservation, awareness campaigns; (vi) **access to energy**: development of micro-grids in rural areas, supply and installation of electrical components or solar panels, construction of transmission lines and connection to the national grid; support for access to improved and certified cooking systems, awareness activities on energy efficiency.

Security activities *[ENTITY-SPECIFIC]*

Eni manages its security operations in compliance with international principles, including those set out by the Voluntary Principles on Security and Human Rights promoted by the Voluntary Principles Initiative[132] (VPI), and proactively collaborates with its Business Partners to ensure that such activities, carried out in synergy with and/or in the interest of Eni, are managed in full respect of human rights and fundamental freedoms of individuals. Eni has been a 'full member' of the VPI since 2022 and, in 2025, within the framework of human rights, carried out a series of actions aimed both at confirming its commitment and at increasing awareness and sensitivity in managing potential impacts on the communities where it is the operator. Since 2009, Eni has promoted a training programme for public and private security personnel in host Countries to disseminate corporate best practices in line with international principles. In 2025, the **'Security & Human Rights' Workshop** was held in Congo, in Pointe Noire, with the participation of Eni's Head of Global Security, the Italian Ambassador to Congo and the Congolese Minister of Justice. The initiative was aimed at raising awareness among Congolese public and private Security Forces not only on security and human rights issues, but also on violence against women, their rights and the behaviours expected of Security Forces. The workshop was a valuable opportunity for discussion among local authorities, Eni personnel, Congolese institutional security representatives, and the trainer. During 2025, commitment also continued in the implementation of the **'In-Country Workshops on Security & Human Rights' project**, dedicated to the delivery, by subsidiary Security Managers, of training workshops on security and human rights to local private security forces. These workshops were held in Ghana, Indonesia, Algeria, Egypt, Iraq, Kenya, and Libya. In 2025, the new **Train the Trainers Project** was also implemented, involving the Group's subsidiary in Mozambique (Eni Rovuma Basin). The initiative aims to train public security forces on Security & Human Rights, through the involvement of an external consultant, so that they in turn acquire the necessary know-how to train other security forces in this area. This project represented the first application of a Training Module that can be replicated in other Eni operations worldwide. The initiative was carried out in collaboration with the Ministry of Justice and the National Human Rights Authority of Mozambique. The training lasted five days and involved 21 trainer candidates (including six women) from the Ministries of Justice, Interior and Defence, Penitentiary Police, and Immigration Police. The number of Countries in which armed guards are deployed to protect sites is 15.

HUMAN RIGHTS SECURITY	Unit	2025	2024
Security personnel trained on human rights[(a)]	(number)	604	869
Security personnel (professional area) trained on human rights	(%)	87	92
Security contracts containing clauses on human rights[(b)]		98	97

(a) The indicator includes both private security personnel contractually operating for Eni and public Security Forces personnel, whether military or civilian, who carry out, directly or indirectly, security activities and/or operations to protect Eni people and assets.
(b) Percentage calculated as the ratio between the 'Number of security and guarding contracts containing human rights clauses' and the 'Total number of security and guarding contracts'.

(132) Multi-stakeholder initiative that brings together leading energy companies to protect and promote human rights.

METRICS *[ESRS 2 MDR-M; ENTITY-SPECIFIC]*

Local development investments and grievances

Among the main projects carried out in 2025 it is worth noting initiatives aimed at promoting: (i) access to energy in Congo, Côte d'Ivoire, Mozambique, Rwanda, Angola and Tanzania through the distribution of improved cooking systems, and in Tunisia through the installation of photovoltaic panels; (ii) economic diversification through support for sustainable agriculture and/or fishing practices in Mexico, Egypt, Kazakhstan and Mozambique, and for the enhancement of cultural heritage in Italy; (iii) access to primary and secondary education in Mexico, Mozambique and Iraq, and vocational and tertiary education in Côte d'Ivoire, Egypt and Libya; (iv) access to water, through interventions to strengthen water infrastructure in Mozambique and Iraq; (v) land protection through activities promoting biodiversity conservation and safeguarding public green spaces in Italy, Indonesia and Mozambique. As part of its healthcare development projects, in 2025 Eni has carried out 38 initiatives in 14 Countries through the strengthening of the skills of healthcare personnel (e.g. in Libya, Egypt, Angola and Indonesia), the construction and rehabilitation of healthcare facilities and equipping them (e.g. in Côte d'Ivoire, Indonesia, Mozambique and Italy), the information, education and awareness-raising on health topics of the populations involved (e.g. in Ghana and Mexico).

For the next five years, Eni has allocated investments of approximately €401 million for local development. Finally, in 2025, 21 grievances were received and 18 were resolved[133] (of which 13 were received in 2025). The main issues concerned matters related to relations with suppliers and requests for compensation for impacts on local activities; issues also emerged relating to the management of green areas near facilities, odour emissions and actions to mitigate the effects of climate change.

LOCAL DEVELOPMENT AND GRIEVANCES[(a)]	Unit	2025	2024
Local development investments by sector of intervention[(b)]	(€ Million)	81.0	88.8
Access to energy		*0.3*	*0.7*
Economic diversification		*43.1*	*46.0*
Education and vocational training		*21.3*	*25.4*
Access to water and sanitation		*1.6*	*0.9*
Life on land		*6.2*	*3.9*
Health		*4.3*	*7.1*
Compensation and resettlement[(c)]		*4.2*	*4.8*
Number of grievances	(number)	21	61

(a) The items in the table are included in ▶ Note 14 'Intangible Assets' and in ▶ Note 30 'Costs - Purchases, services and other charges' of the consolidated financial statements.
(b) The indicator refers to Eni share of expenditure for local development initiatives implemented for the benefit of the territory, aimed at promoting the development of communities. The data refer to all Eni entities, including non-operated ones.
(c) The data include expenditure for resettlement activities, which in 2025 amounted to €4.2 million, mainly related to non-operated activities (€3.4 million in Mozambique for the Rovuma LNG project, €0.6 million in the UK for the Liverpool Bay project, and €0.2 million in Greece for the Mares project).

(133) The number of grievances resolved corresponds to the number of grievances for which the company and the complainant have agreed on a resolution proposal, regardless of the year in which the grievance was raised.

CUSTOMERS AND CONSUMERS [ESRS S4]

This chapter focuses on B2C customers of Plenitude - Benefit Corporation (Società Benefit), with a particular focus on the 10 million retail customers to whom Eni supplies energy, energy efficiency solutions and electric mobility services. Attention is focused on this customer segment due to the presence of an ongoing contractual relationship, which differentiates these customers from those of Eni's other business lines.

POLICIES [ESRS 2 MDR-P; S4-1]

POLICY	KEY CONTENTS:
Code of Ethics	• Principle of transparent management of relationships with customers and consumers, inspired by best practices and the principle of professional loyalty to customers and consumers. • Building commercial relationships focused on customer needs, enabling customers to choose freely and consciously.
ECG Policy on Respect for Human Rights in Eni	• Engagement of third parties in the prevention and mitigation of any adverse human rights impacts that their operations, products or services might cause or contribute to causing.
ECG Policy on Privacy and data protection	• Definition of roles and responsibilities for the collection, use, retention and deletion of data, including appropriate technical organizational measures for data protection. • Definition of operational procedures for the processing of personal data in compliance with applicable regulations, ensuring transparency, security and fairness in data processing activities. • Management of data subjects' requests, procedures for reporting of any violation and control and periodic update activities for the continuous and systematic protection of the personal information processed.
ECG Policy on Consumer Protection & Green Claims	• Compliance with rules and principles on consumer protection and on accurate environmental and sustainability communication (Green Claims and Sustainability Claims). • Tools aimed at preventing the risk of breaches, including 'inadvertent' breaches, of Consumer Protection Regulation. • Dissemination of a compliance culture in the area of consumer protection, contributing to fostering the identification and reporting by Eni people to identify and report any actions/behaviours that may constitute violations, in line with the company's Internal Regulatory System.
Internal Regulatory System	• Commitment to comply with all regulations aimed at safeguarding fair competition and consumers' right to receive clear, accurate and comprehensive information on the products and services offered.

TARGETS AND COMMITMENTS [ESRS 2 MDR-T; S4-5]

The defined targets, in line with the applicable policies, play a central role in the strategic choices and the commitments to build customer-centric commercial relationships, enabling customers to make free and informed choices, also through correct commercial communication. To this end, Plenitude has established a dedicated organisational function responsible for verifying compliance with consumer protection regulations across all its business initiatives and customer communications, with the aim of avoiding unfair commercial practices and providing clear, complete, accurate and non-misleading information. Customer service performance is monitored on a weekly basis through business review processes, using a set of metrics (both reported in the Sustainability Statement and other indicators monitored internally) tracking alignment with the defined targets. Meetings are also organised with national and local representatives of Consumer Associations on an annual basis to present corporate strategies and, periodically, for in-depth discussions on specific topics of interest to end consumers.

Target	Target year	2025 performance	Base year and reference value	Notes (Scope, methodology, evidence)
30,000 installed proprietary EV charging points	2030[a]	*~23,000*	2022: 6,500	Absolute target defined in line with the expansion of the electric mobility market in Italy and Europe. Scope: e-mobility business area.
3.5 times transactional Net Promoter Score (Retail Italy) of 2018	2025	*4.1 times*	2018: N/A[b]	Relative target defined on the basis of the introduction of new technologies and a customer service remuneration model focused on service quality. Scope: Retail Italy.
+30% compared to the average transactional Net Promoter Score (NPS) for 23-25, (intermediate targets of +20% by 2026 and +25% by 2027)	2028	*New 2025 target*	Average transactional NPS 23-25 (Retail Italy)[b]	
90% New contracts signed digitally in Europe	2025	*86%*[c]	2023: 80%	Absolute target defined on the basis of the plan for the progressive digitalisation of contract subscriptions through physical sales channels and the implementation of new digital acquisition channels. Scope: new electricity and gas supply contracts signed by B2C customers.

(a) The installation plan for charging points has been updated compared to the disclosures set out in the 2024 Sustainability Statement, in response to market trends.
(b) The reference value is not reported as it is market-sensitive and not comparable across companies due to the use of different methodologies.
(c) Performance, which has steadily improved over the past four years, reached 86% in 2025 (vs. a 90% target), mainly due to the different levels of digital maturity across the European Countries considered and to the different mix of customer acquisition channels.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) *[ESRS 2 SBM-3; S4 SBM-3]*

Material impacts

Eni broadens its operational scope to reach end markets by offering gas, electricity and energy solutions to retail and business customers, as well as providing electric mobility services. The main material customer-related impacts primarily concern Plenitude, due to the existence of an ongoing contractual relationship. Eni is committed to enhancing customer satisfaction while simultaneously promoting a culture of responsible energy use, by **offering appropriate and quality products and services**. This commitment is supported by effective customer dialogue channels and by the adoption of transparent and fair commercial practices. At the same time, potential negative impacts may arise from accidental events, such as **unclear advertising campaigns or misleading or aggressive commercial practices**, which could mislead customers or unduly influence their purchasing decisions.

Material risks and opportunities

No material risks have been identified at Group level in relation to consumers (see Process and results of the double materiality assessment), except for the potential loss of confidentiality of sensitive information related to cybersecurity risk, which is addressed in the Cybersecurity section. In line with the identified target, the **development of electric vehicle charging points**[134] represents a business opportunity for the expansion of services supporting electric mobility.

CUSTOMER ENGAGEMENT *[S4 SBM-2; S4-2; S4-3]*

Within Plenitude, there is a dedicated team responsible for market analysis and customer listening[135], aimed at identifying needs and areas for improvement, consumption trends, socio-economic developments and main concerns. Each year, a wide range of qualitative and quantitative market research initiatives is carried out through multiple channels, including online, telephone and in-person surveys, with the support of specialised research institutes and companies operating in Italy and abroad, in line with recognised industry quality standards. In 2025, more than 120 research projects were conducted, involving over 190,000 current and potential customers. In addition, an initiative aimed at listening to calls made to the toll-free customer service number continued throughout the year. Customer satisfaction is monitored on a continuous basis and is measured as the percentage of customers assigning an overall satisfaction score above 7 out of 10 to Plenitude as an energy supplier. To evaluate the effectiveness of customer engagement channels, additional KPIs are monitored, including the Net Promoter Score (NPS), which measures the share of customers willing to recommend Plenitude and the complaint rate. Ongoing dialogue with Consumer Associations is also actively promoted to enhance customer satisfaction and service quality.

(134) This opportunity is further analysed in the Climate Change section.
(135) For further details on expectations and stakeholder engagement, please refer to the chapter Stakeholder Engagement.

This dialogue is supported by dedicated channels, such as the Protocollo di Conciliazione Paritetica (Joint Conciliation Protocol), an out-of-court dispute resolution mechanism between the Company and customers, in line with Alternative Dispute Resolution procedure. Consumer Associations are also enabled to report potential service shortcomings and product malfunctions on behalf of customers through a dedicated telephone service and a dedicated web area. Plenitude further engages with relevant Authorities and institutions at both national and local level, through consultations and hearings, including on matters related to the protection of vulnerable customers (for further details see Actions). Operational responsibility for ensuring effective customer engagement and for integrating its outcomes into the Company's approach lies with the Director of Italian retail market, in collaboration with the support functions.

Reporting mechanisms and remediation processess

Plenitude has implemented consumer protection mechanisms that also extend to intermediaries carrying out commercial activities on its behalf. All sales operators are subject to a preliminary assessment aimed at verifying their financial soundness, sector-specific experience, the adequacy of their commercial structure and their technical and commercial training requirements. Following a positive outcome of this assessment, personnel of the operators authorised to operate on behalf of Plenitude are required to complete a mandatory training programme, designed to ensure compliance with the Company's processes and quality standards. Monitoring of the activities carried out by commercial partners is also envisaged, based on continuous performance analysis and qualitative KPIs. These results are reviewed by management in periodic sessions, focused on customer protection, ensuring proactive and systematic oversight of the entire process. In Italy, Plenitude manages customer reports[136] in compliance with the regulations of the Authority for Energy, Networks and Environment (ARERA). These reports are analysed both qualitatively and quantitatively to understand customer issues and to activate corrective actions. On a quarterly basis, the multidisciplinary customer protection Committee reviews indicators related to the quality of partners' commercial performance and defines the related action plans. Specific sanctioning procedures apply to complaints concerning commercial partners, including penalties for unsolicited activations and preliminary investigations into contractual breaches under the mandate, which are assessed by the Penalties Committee. Customers may submit reports through multiple channels, including remote channels (website, customer area/app, chat, call centre, e-mail and postal service), a dedicated assistance service in Italian Sign Language, as well as direct and indirect physical channels across the territory. Information on available contact channels is provided on eniplenitude.com, on bills and within commercial and contractual documentation. Regardless of the channel used, Plenitude ensures the receipt, analysis and handling of reports, including anonymous submissions, while guaranteeing the highest level of confidentiality. Plenitude also trains and informs its service providers, including customer care operators and call centres, by sharing internal procedures and delivering training sessions supported by quality-monitoring surveys. To ensure alignment with Plenitude's standards and expectations, controls are carried out on call handling and customer management, including sample call listening and the sharing of structured feedback with partners. Complaints and information requests are monitored daily through a dedicated dashboard and managed by a combination of internal resources and specialised external providers. Control systems are in place to verify the quality of practices and to identify training gaps and opportunities for improvement. The Customer Feedback programme relies on a dedicated platform to deliver surveys, measure customer satisfaction KPIs and interact with customers, integrating their feedback into the Company's systems. The effectiveness of these tools is monitored in line with the commercial quality standards set by ARERA. In relation to information requests and complaints, response times, underlying reasons and any recurrence are analysed to identify root causes and define improvement actions. Finally, Plenitude monitors both the percentage of reports resolved at first contact (First Call Resolution) and the share of operations carried out autonomously by customers out of the total number of requested operations.

ACTIONS TAKEN ON MATERIAL IROs *[ESRS 2 MDR-A; S4-4]*

Plenitude provides for the implementation of several actions to remedy potential negative impacts on customers and consumers. The effectiveness of these actions is monitored through operational indicators (such as unsolicited activations, complaint rate, NPS, etc.) on a monthly or weekly basis. The actions implemented on the basis of the material impacts, risks and opportunities identified are outlined below and are grouped as follows: (i) **actions for customer management**; (ii) **customer protection and fraud management**; (iii) **initiatives for vulnerable customers**; (iv) **customer engagement in the energy transition**.

(136) For further details on the process for managing access to human rights remedy mechanisms, please refer to the Human Rights for Eni chapter.

Actions for customer management

To manage and oversee material customer-related impacts, Plenitude relies on dedicated teams with specific expertise within both the commercial functions (e.g. Customer Operations, Value Stream Customer Experience Management) and the legal functions (e.g. Data Protection, Corporate Liability Compliance and Ethics Code Values, Consumer & Brand Identity Protection). Dedicated budgets are defined to support these activities and are fully integrated into day-to-day business management and operations, covering customer contact services, back-office activities, Customer Relationship Management (CRM), billing and metering processes, and credit management. Future financial resources are planned and allocated in line with the evolution of the customer base and with the services required to support business development. In relation to actions aimed at strengthening positive impacts on customers, Plenitude continues its commitment to the ongoing updating of the CRM system to improve the overall customer and user experience by simplifying activities for both operators and customers, as well as expanding customer oriented functionalities, while ensuring multichannel availability. In addition, Plenitude has adopted internal procedures to mitigate the effects of any service disruptions attributable to the Company that may occur in the management of individual services (e.g. contractual operations such as switching, activations, terminations and product changes) or in the supply service (e.g. billing regularity[137], payment recording, etc.), in addition to the compensation already provided for under sector regulation. Such procedures provide, for example, for compensation measures proportionate to the type and duration of the service disruption, as well as rebates or refunds of costs incurred by customers. Each case is assessed on an individual basis and, where appropriate, addressed directly with the customer to identify a mutually agreed solution, with the aim of preventing the issue from persisting.

Customer protection and fraud management

With regard to actions related to negative impacts, Plenitude has entered into the 'unsolicited activations' protocol with the consumer associations affiliated with the National Council of Consumers and Users, with the aim of strengthening consumer protection measures and, more broadly, addressing conduct attributable to unfair commercial practices. Moreover, a joint Alternative Dispute Resolution (ADR) mechanism is also in place, providing a rapid, simple and out-of-court solution to disputes between consumers and companies. Plenitude is committed to protecting its customers against potential unfair commercial practices by third parties, such as unauthorised activations. To ensure continuous oversight of service quality, the trend in the activation of supply contracts, as well as other products (e.g. boilers, air conditioning systems) and services (e.g. insurance policies) is monitored, with particular focus on cases where activations do not occur. The trend in the activation of supply point contracts is reported, and any issues that may arise after the customer signs the contract preventing its effective activation are closely monitored. In the area of data protection, Plenitude adopts an integrated and interdisciplinary approach to the management of personal data and confidential information, ensuring that all processing activities are carried out in full compliance with the principles of lawfulness, fairness, transparency and data minimisation set out in Regulation (EU) 2016/679 (GDPR). The Company promotes a widespread culture of privacy, supported by specific training and awareness-raising initiatives for personnel, as well as by the adoption of procedures and tools aimed at strengthening data security and protection throughout the entire information lifecycle. This commitment is reflected in the continuous monitoring of processes and the regular updating of technical and organisational measures, in line with regulatory and technological developments in the sector. Plenitude has also appointed a Data Protection Officer, who performs this role also for the subsidiaries. Finally, in relation to fraud prevention, Plenitude has implemented a range of initiatives to support customers affected by attempted scams, by providing them with specific tools to protect themselves and to verify the identity of individuals who contact them. These include informational alerts on fraud attempts, a dedicated toll-free number to handle reports on suspicious calls, as well as a verification service allowing customers to check whether the phone number from which they are contacted is attributable to a Plenitude operator. This service, active since 2020, received 1,150 reports in 2025, all relating to phone numbers not registered in the Single Register of Call Centre Operators and therefore in breach of the applicable legal framework and potentially fraudulent.

(137) During 2025, Eni Plenitude France received a fine of € 275,000 from the Directorate-General for Competition, Consumer Affairs and Fraud Control (DGCCRF) for billing errors affecting more than 77,000 customers between 2022 and 2023. During the investigation, in order to protect its customers, Plenitude voluntarily adopted compensatory measures in favour of the customers involved. Following the agreement reached with the DGCCRF, the Company accepted payment of the fine without contesting the decision.

Initiatives for vulnerable customers[138]

Following the end of the regulated gas market in Italy in December 2023, Plenitude also confirmed for 2025 a range of offers with characteristics and price levels similar to those of the former regulated regime. Accordingly, these offers continued to be available not only to vulnerable customers, as defined by ARERA, but also to all other customers previously served under the regulated market who had not yet opted for an offer in the free market. Plenitude has also implemented specific measures to protect blind and visually impaired customers, hearing-impaired customers and financially vulnerable customers. All app functionalities have been made fully accessible to blind and visually impaired users. For hearing-impaired customers, in addition to chat and other digital contact channels, the TELLIS customer service has been available since 2022, enabling communication via Italian Sign Language through qualified remote interpreters. Furthermore, Plenitude recognises young people among financially vulnerable customers. The Company is among the first 50 partner organisations of the National Youth Card, an initiative promoted by the Italian Department for Youth Policies and Universal Civil Service, aimed at European young people aged between 18 and 35, residing in Italy. The initiative provides benefits on the supply of gas and electricity from renewable sources covered by Guarantees of Origin, as well as a promotional offer on boilers and air conditioning systems.

Customer engagement in the energy transition

With regard to activities related to efficient energy usage, Plenitude is committed to guiding customers towards energy awareness by providing personalised advice based on their energy profile, through a dedicated web area and app reserved to customers. To this end, also in 2025, Plenitude made available to its customers a tool enabling them to estimate the electricity production of a residential photovoltaic system, ensuring, at the offer evaluation stage, the possibility to estimate potential savings based on customers' consumption habits. The 'Plenitude Insieme' loyalty programme, in addition to building a lasting and valuable relationship with customers, offers initiatives aimed at increasing awareness and knowledge of energy efficiency. In 2025, the participation rate of registered users remained high (over 80%), confirming the continued engagement of customers in the energy transition journey. In 2025, in fact, 83% of enrolled customers interacted with the programme at least once, and more than 390,000 people deepened their knowledge of energy efficiency (an increase of 95% compared to 2024). In 2025, Plenitude launched the 'Adopt a Panel' service, enabling residential customers to virtually consume solar energy produced in real time by photovoltaic panels located at Plenitude-owned plants, without the need to install a domestic system. The service allows customers to benefit from a 100% discount on electricity charges for the energy produced by the panel and consumed by the customer at the same time. It also enables customers to monitor energy production and receive energy efficiency advice through the Plenitude app or their personal web area.

(138) The definition of vulnerable customers also includes Electricity and Natural gas customers as defined by Regulatory Authority for Energy, Networks and the Environment (ARERA-Autorità di Regolazione per Energia Reti e Ambiente).

Information on governance [ESRS G1]

IN THIS CHAPTER:

Business Conduct (G1-1)
Sustainable Supply Chain Management (G1-2)
Tax Strategy and Payments Transparency (ENTITY-SPECIFIC)
Cybersecurity (ENTITY-SPECIFIC)

BUSINESS CONDUCT [G1-1]

POLICIES [ESRS 2 MDR-P; G1-1]

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to act in line with the values of responsibility, integrity and fairness, and with a culture of legality and transparency. • Prohibition and fight all forms of corruption, in favour of anyone, without exception, through the adoption of rules and controls to prevent and combat the risk of corruption in the performance of its activities.
ECG Policy on Anti-Corruption	• Prohibition, without exception, all forms of corruption, active, passive, direct and indirect, in favour of and by anyone. • Prevention of corruption and money laundering and implementation of rules to verify ethical-reputational reliability of potential counterparties. • Promotion of training and awareness-raising initiatives for Eni people and third parties.
Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries	• System aimed at encouraging the reporting of misconduct and guaranteeing the confidentiality of the of the whistleblower and other subjects involved, protecting them from retaliatory consequences.

TARGETS AND COMMITMENTS [ESRS 2 MDR-T]

Eni has defined specific commitments on business conduct matters, shared with its stakeholders, relating to the maintenance of ISO 37001:2016 and ISO 37301:2021 certifications, the continuous improvement of its Anti-Corruption Compliance Programme and training on the Programme for personnel exposed to medium and high levels of risk.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM-3; G1 IRO-1]

Material impacts

BUSINESS CONDUCT, CORPORATE CULTURE AND CORRUPTION PREVENTION

Eni's presence in multiple Countries may entail exposure to the risk of **potential corrupt practices** across different business areas. Corruption, by its very nature, represents an obstacle to sustainable development; it can distort competition and undermine trust in the economic system and in institutions. The economic repercussions include financial losses, reduced business competitiveness and lower investment levels. Moreover, corruption can erode economic efficiency and the fair allocation of resources, leading to slower economic development. The occurrence of these events, also considering their significant reputational impact, may generate adverse consequences not only for employees but also for various categories of stakeholders who maintain economic, contractual and institutional relationships with the Company. To prevent these potential impacts, Eni adopts and implements specific measures and actions aimed at ensuring

adequate safeguards (see Actions taken on material IROs). In doing so, the Company reaffirms the importance of conducting its business with loyalty, fairness, transparency, honesty and integrity and in compliance with applicable laws, regulations and other binding requirements, as well as with international standards and guidelines, both national and foreign, to which it is subject.

INSTITUTIONAL ENGAGEMENT ACTIVITIES

As part of its **partnerships and advocacy initiatives**, Eni engages in dialogue with policymakers and national, European and international institutions, as well as with advocacy organisations, industry associations and business federations, highlighting its commitment to the energy transition in both its traditional activities and its new businesses. In this context, Eni contributes its experience as an international energy company to the development of policies and regulations aimed at supporting the Net Zero transition, taking into account the social, economic and environmental dimensions of the contexts in which it operates.

Material risks and opportunities

No material risks or opportunities have been identified at Group level (see Process and results of the double materiality assessment).

ACTIONS TAKEN ON MATERIAL IROs *[ESRS 2 MDR-A; G1-1; G1-3; G1-4]*

Business Conduct, Corporate Culture and Corruption Prevention

Eni strongly believes in promoting, at all levels of the organisation, a culture grounded in legality, compliance with applicable rules, integrity values and behavioural and control principles adopted by the Company. The Code of Ethics reaffirms integrity and transparency among the values that characterise the commitment of Eni people and all third parties working with the Company (see Code of Ethics and Policies chapter). In this context, to prevent the potential material impacts identified, Eni develops appropriate ethical programmes and safeguards and adopts suitable measures to meet the expectations of different stakeholders. The actions implemented focus on: (i) the **Anti-Corruption Compliance Programme**; (ii) **training and communication** activities; (iii) **anti-corruption initiatives across Eni's value chain**; (iv) the role of the **Internal Audit** function.

THE ANTI-CORRUPTION COMPLIANCE PROGRAMME

Since 2009, Eni has adopted an Anti-Corruption Compliance Programme: a structured and continuously updated system of rules, controls and organisational safeguards designed to actively prevent corruption and money-laundering offences. The Programme has been developed in accordance with national and international regulations and is aligned with applicable best practices and guidance. From a regulatory perspective, the Anti-Corruption Compliance Programme is based on the ECG Policy on Anti-Corruption, supplemented by a set of detailed regulatory instruments made available to Eni people, which govern activities at risk and define the relevant controls. These instruments govern activities exposed to corruption risk and define the related control measures. Eni requires its subsidiaries, both in Italy and abroad, to formally adopt these instruments through a resolution of their Board of Directors (or equivalent governing body). For companies in which Eni holds a non-controlling interest, the Company encourages compliance with the standards it has defined through the adoption and maintenance of an internal control system consistent with applicable legal requirements. Eni has also established a centralized organizational function that provides specialized support on anti-corruption and anti-money laundering matters to the Company and its subsidiaries, with particular reference to the assessment of the reliability of higher-risk third parties (so-called 'anti-corruption and anti-money laundering due diligence'), the management of potential issues or red flags, and the definition of related mitigation measures. These include the formulation of contractual compliance safeguards and, for individually assessed higher-risk cases, requesting counterparties to adopt an anti-corruption compliance program. In 2025, neither the Company nor members of senior management were involved in criminal proceedings resulting in final convictions for violations of anti-corruption regulations (for further details on Group litigation, see ▶ Note 28 'Guarantees, commitments and risks' of the consolidated financial statements). Eni has implemented a structured Compliance Risk Assessment and Monitoring process aimed at: (i) identifying, assessing and tracking corruption risks within its business activities, as well as supporting the definition and updating of control measures set out in internal regulations; (ii) periodically analysing trends in identified corruption risks through control activities and the analysis of risk indicators, in order to ensure compliance with regulatory requirements and the effectiveness of the control framework; (iii) contributing to the identification of Eni employees most exposed to corruption risk, taking into account both the drivers defined under the methodology for the systematic segmentation of personnel for training purposes and the level of exposure of the relevant professional families to corruption-risk activities[139]. Based on the relevant operational and organizational context, activities identified as being exposed to

(139) The segmentation methodology, aimed at identifying the recipients of the various training initiatives, does not identify risk functions but considers, for each individual, their qualification, the professional family to which they belong (e.g., Procurement, Commercial, CFO, etc.) and their relative exposure to corruption-risk activities, as well as the Country risk and the specific risk of the Company.

corruption risk include, by way of example: (i) contracts with third parties exposed to corruption and money-laundering risks (e.g. business associates, including intermediaries and consultants, joint-venture partners, brokers, counterparties in real-estate management transactions, sales network operators, suppliers, etc.); (ii) transactions involving the acquisition and disposal of equity interests, companies and business units, as well as exploratory mineral rights and joint-venture agreements; (iii) non-profit initiatives, community development and community health initiatives, and sponsorships; (iv) the sale of goods and services, and trading and/or shipping activities; (v) the selection, hiring and management of human resources; (vi) gifts and hospitality; (vii) relationships with relevant parties (including public administrations and public officials). Finally, compliance risk assessment activities and Compliance Monitoring interventions are planned according to a risk-based approach. During 2025, Compliance Monitoring activities focused on the risk areas of 'Joint Ventures', 'Sponsorships and Non-Profit Initiatives', and 'Transactions for the acquisition, disposal and management of exploratory mineral rights'; the outcomes of the analysis confirmed the expected level of risk, as well as the overall adequacy and effectiveness of Eni's anti-corruption compliance model. As in 2024, in 2025 the number of substantiated corruption cases[140] relating to Eni SpA was 0 and, consequently, no dismissals related to such cases occurred. For information on ongoing proceedings and on the total number of significant cases of non-compliance with laws and regulations (including any anti-competitive behaviour and violations of antitrust and monopoly regulations), reference should be made to the ▶ Legal proceedings section.

TRAINING AND COMMUNICATION ACTIVITIES *[TAXO; G1 GOV-1]*

Anti-corruption awareness-raising and training initiatives are identified based on the needs defined for the different target groups. In particular, the Management and control bodies of Eni SpA receive a semi-annual report, which forms an integral part of the Integrated Compliance Report, focusing on the key activities carried out under the Anti-Corruption Compliance Program and on the planning of future activities[141]. Members of the Board of Directors and the Board of Statutory Auditors, during meetings of the Board Committees, receive in-depth sessions on strategic topics such as sustainability, human rights and the fight against corruption. Eni personnel are also required to be informed about applicable laws, the principles set out in the 🔗 Code of Ethics, and other relevant internal regulations, in order to understand the different risks, the potential consequences of violations and the actions to be taken to prevent corruption and money laundering. To enhance the effectiveness of training, Eni segments its personnel according to risk level and assigns each employee a specific training programme (online or classroom-based), with the aim of covering 100% of at-risk resources[142]. Training courses illustrate the applicable regulations, the tools to identify risks and the procedures for reporting violations. In line with the principle of top-level commitment, members of the top management of Eni SpA, business heads/directors and the Chief Executive Officers (or equivalent roles) of subsidiaries also participate in training activities. These roles generally take part in classroom workshops, highlighting the importance of - and the strong synergy required between - compliance and business. In addition, senior executives of subsidiaries in Italy and abroad attend a three-day training event aimed at supporting the development and consolidation of their role, with a specific focus on compliance and risk mitigation. In 2025, training activities included the continuation of the online courses 'Code of Ethics, Anti-Corruption and Corporate Administrative Liability', addressed to all Eni personnel in Italy and abroad, as well as the course on the Anti-Corruption Compliance Program for medium and high-risk personnel. Classroom-based training activities were also delivered in accordance with a risk-based methodology. Moreover, in 2025 the Anti-Corruption and Anti-Money Laundering Unit: (i) delivered two sessions of a new competitive classroom seminar to selected business compliance resources and senior executives, including the CEO, of a Group subsidiary operating in the wholesale trade of fuels and derivatives (Enimoov); (ii) piloted a new format of joint classroom training on Legislative Decree 231 and anti-corruption matters, delivered at the Gela Biorefinery and at Enilive; (iii) delivered a new joint training format on Human Rights, Corporate Administrative Liability and Anti-Corruption in Mozambique, Congo and Kenya.

(140) Final convictions relating to criminal proceedings for domestic and/or international corruption in which the occurrence of a corruption offence has been established on the merits.
(141) For further details on the role of the BoD regarding the ICRMS and business conduct topics, please refer to the ▶ Governance section.
(142) High-risk resources are involved in highly specialized classroom training.

ANTI-CORRUPTION INITIATIVES ACROSS ENI'S VALUE CHAIN

The ECG Anti-Corruption Policy is shared with higher-risk third parties through specific contractual clauses and compliance declarations. These include, among other things, a commitment to review the Code of Ethics, the 231 Model and the ECG Policy on Anti-Corruption (available on the company's website) and to comply with their principles. Depending on the circumstances, related training and awareness-raising initiatives are also promoted. As part of the qualification process for potential suppliers, described below, their ethical and reputational profile is assessed. In cases involving higher corruption risk, the adoption by such suppliers of an Anti-Corruption Compliance Program is also evaluated. In all cases, the relevant contracts provide for the inclusion of compliance clauses which, in addition to the above-mentioned commitments, include contractual remedies in the event of violations and, for higher-risk cases, audit rights in favour of Eni. Subcontractors are also subject to preliminary checks to verify their ethical and reputational reliability and are required to operate exclusively on the basis of a written contract that includes compliance commitments equivalent to those required of direct suppliers. As part of the training initiatives addressed to third parties, in 2025 Eni organized a training session for the personnel of a Tunisian Joint Venture (Sonatrach-Eni - GSE) and continued the delivery of an online course for high-risk suppliers.

THE ROLE OF THE INTERNAL AUDIT FUNCTION

Eni's Internal Audit function plays a primary role in ensuring compliance with business conduct (including the management of reports received regarding alleged violations), within its broader mandate of reviewing and assessing the Internal Control and Risk Management System (ICRMS). This role is carried out through the verification of the overall effectiveness and adequacy of the system and of its operational implementation. In order to provide specialized support to top management and senior leadership on the Eni Risk and Internal Control Holistic Framework[143], audit activities are defined within an Audit Plan. The Plan is developed on the basis of relevance criteria and coverage of the main risks and is approved at least annually by the BoD, following the opinion of the Control and Risk Committee (CRC) and after consultation with the Chair of the Board, the Chief Executive Officer and Eni's Board of Statutory Auditors. The Head of the Internal Audit function may also initiate additional audit activities not included in the Audit Plan, at the request of the management, control and supervisory bodies, as well as of top management and senior leadership. During 2025, a total of 29 audit engagements[144] were carried out in 16 Countries as part of overall audit activities. These included anti-corruption audits to verify compliance with the provisions of the Anti-Corruption Compliance Program and 15 supervisory interventions on the 231 Model and compliance systems of Italian and foreign subsidiaries. The appointment and removal of the Head of the Internal Audit function are governed by specific governance rules designed to ensure full independence. In addition to the recommendations set out in the Corporate Governance Code, the Head of Internal Audit is appointed by the Board of Directors, following the opinion of the Control and Risk Committee and the Nomination Committee and after consultation with the Board of Statutory Auditors, upon proposal by the Chair of the Board in agreement with the Chief Executive Officer. The Head reports directly to the Chair of the Board and also reports to the Board of Statutory Auditors, including in its capacity as 'Audit Committee' under U.S. legislation. Furthermore, in order to promote the evolution and progressive strengthening of risk management and control systems along the entire value chain, in 2025 Eni launched the initiative 'G•row – Evolving through Risk & Control Governance', with the support of several corporate functions. The initiative, which implements the principle underlying the SDG 17 of the United Nations 2030 Agenda, aims to foster the growth of the corporate ecosystem and the progressive development of distinctive skills in the field of Risk & Control Governance through a collaborative approach involving partners, suppliers and stakeholders. G•row takes shape through a digital platform that provides tools and resources for self-assessment, benchmarking against comparable organizations and the start of an organic and continuous improvement journey (for more information see G•row).

WHISTLEBLOWING MECHANISMS AND VERIFICATION PROCESS FOR VIOLATIONS OF THE CODE OF ETHICS, ANTI-CORRUPTION RULES AND OTHER REGULATIONS *[TAXO]*

Since 2006, Eni has adopted an internal regulatory instrument, Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries, which has been updated over time and, most recently, in November 2025, aligned with national and international best practices and with EU Directive 2019/1937 governing the process for receiving, analysing and handling whistleblowing reports. The regulation, available on Eni's website and intranet together with a concise operational guide, enables Eni people, as well as anyone who works or has worked in

(143) The Internal Control and Risk Management System reflects the Company's culture and values. It consists of a coordinated set of tools, rules, procedures, organizational structures, data, systems, information flows and behaviours aimed at the effective and efficient identification, measurement, management and monitoring of the main risks. In doing so, it contributes to the Company's sustainable success and to the enhancement of business opportunities, as set out in the ECG Policy on Eni Risk and Internal Control Holistic framework.
(144) Audit engagements that also cover reviews of activities exposed to corruption risk, as defined under Eni's Internal Regulatory System.

Italy or abroad in the name, on behalf, or in the interest of the Company, to report alleged violations arising in the work environment. To allow an effective and appropriate follow-up, whistleblowing reports should be substantiated and include, where possible, a detailed description of the facts, events or circumstances underlying the alleged violation, providing sufficient detail to enable the competent corporate functions to verify the accuracy of the reported elements. Activities following receipt of a whistleblowing report are managed by the 'Whistleblowing Team'[145], which operates in accordance with the principles of objectivity, competence (also through periodic training) and professional diligence, and ensures that the whistleblower receives appropriate feedback. After a preliminary analysis, the Team conducts in-depth reviews, analyses and assessments to establish whether the reported facts are substantiated, and monitors any corrective actions implemented in the relevant corporate areas and processes. The Whistleblowing Team, through its members or other individuals appointed within the relevant unit, also prepares the Quarterly Whistleblowing Report. This document is submitted to Eni's Board of Statutory Auditors and, for the relevant whistleblowing files, subsequently forwarded to the Supervisory Bodies (national or international, depending on the subsidiary) and to the Boards of Statutory Auditors of the relevant companies, where applicable. Statistical information on whistleblowing files handled over the past five years is published on Eni's website. All functions involved in the whistleblowing files management process, including those dealing with anti-corruption issues, ensure independence, absence of conflicts of interest, objectivity, competence and professional diligence. These principles are consistent with international standards and with the provisions of the Code of Ethics. To facilitate the receipt of whistleblowing reports, both in written and oral form, Eni makes available a dedicated platform (https://whistleblowing.eni.com), operated by an external service provider, which guarantees the confidentiality of the identity of the whistleblower, the reported person and the contents of the communication. The platform, widely publicised on companies' websites, provides separate channels for Eni SpA and for EU subsidiaries (so-called proximity channels), in line with and pursuant to national legislation implementing EU Directive 2019/1937. Regardless of the nature of the whistleblowing report or the Eni company involved, it is always possible to submit whistleblowing reports through the Eni SpA channel, which are managed in compliance with Italian whistleblowing legislation. Alternative whistleblowing reporting tools are also in place (such as dedicated mailboxes, where necessary to ensure accessibility in specific contexts, and a voicemail service integrated into the platform). In 2025, the investigation of 79 whistleblowing files relating to procurement and human-resources matters was completed; for full details, see the dedicated page on Eni's website. Whistleblowing reports received during 2025, both from Eni employees and from the value chain, demonstrate awareness and effective use of the dedicated whistleblowing tool. All Eni personnel who receive or handle reports are required to ensure the maximum confidentiality regarding the identity of the whistleblower, the persons involved and any other mentioned individuals, as well as the content and related documentation. This obligation is based on the 'need-to-know' principle, requiring communication methods that protect the identity and reputation of the individuals concerned and ensure maximum confidentiality of the data processed. The identity of the whistleblower cannot be disclosed without their explicit consent, except where required by law, and any retaliatory or discriminatory actions, direct or indirect, against the whistleblower are strictly prohibited. Whistleblower are protected against any form of dismissal, demotion, suspension, threat, harassment or discrimination. Violations of this prohibition result in disciplinary action and the adoption of appropriate measures to support the parties concerned. Whistleblowers retain, in all cases, the right to contact the competent authorities and institutions to report any retaliation.

Institutional Engagement Activities *[G1-5]*

Below are the actions implemented by Eni based on the identified material impacts, risks and opportunities, through the promotion of **partnerships and advocacy and lobbying activities**. Eni engages in dialogue with policymakers both directly and indirectly through trade associations, without providing **political contributions**.

ENI'S LOBBYING ACTIVITIES

In 2025, Eni's main engagement activities with national, international and European institutions focused on: (i) participation in economic promotion initiatives, meetings and roundtables on topics of interest for business development, geopolitical and energy scenarios, sustainable development and new technologies; (ii) presenting Eni's positioning on energy transition and decarbonisation at public events and major international multilateral forums (e.g., B7, B20, COP30); (iii) engaging and maintaining dialogue with institutions — also through partnerships and memberships — as well as with think tanks, associations and international organisations on the definition of policies and regulations relevant to Eni's activities, particularly in the areas of energy, the energy transition, industrial transformation, supercomputing systems,

(145) A dedicated unit with the required levels of competence, independence and absence of conflicts of interest, composed of managers from the following functions of Eni SpA: integrated compliance, legal affairs, human resources and organisation, internal audit, and administration and finance.

innovation and sustainable mobility; (iv) presenting projects and organising visits for institutional delegations, political representatives and associations to industrial facilities, operational sites and research centres. In particular, Eni contributes to the development of strategies and regulations aimed at accelerating the transition to Net Zero, clearly and transparently conveying its positioning on climate change and related strategic topics. Eni recognizes the value of active participation in business associations' work to develop and share best practices and advocacy positions aimed at promoting the energy transition. In this regard, Eni proactively commits to periodically addressing the positions of each association, particularly those whose positions diverge from Eni's Climate Advocacy Principles, towards an approach consistent with the need to act effectively to tackle climate change. Eni's Climate Advocacy Principles are:

- Paris Agreement: Eni supports the Agreement's objectives and policies that pursue sustainability, energy security, and industrial competitiveness goals jointly on the path to Net Zero by 2050;
- Role of gas: Eni recognizes the role of natural gas in the energy transition and supports the implementation of specific regulations to reduce methane emissions and routine flaring;
- Carbon pricing: Eni supports the implementation of credible and cost-efficient carbon pricing mechanisms;
- Energy efficiency and low-carbon technologies: Eni promotes actions and policies supporting energy efficiency and technologies necessary for decarbonisation, such as renewables (both electrons and molecules in liquid/gaseous state), CCS, Carbon Dioxide Removal, hydrogen, and other strategic technologies for the transition;
- Sustainable mobility: Eni supports the implementation of complementary solutions for transport decarbonisation, such as sustainable biofuels and electric mobility, and policies based on a technology-neutral approach that promote the most mature and cost-efficient technologies;
- Role of carbon credits: Eni supports the development of enabling policies for investments in Nature and Technology-Based Solutions and the use of credits to offset hard-to-abate residual emissions;
- Transparency and disclosure: Eni supports the development of best practices for transparent disclosure on climate actions and climate advocacy.

Activities and commitments related to Eni's engagement with institutional stakeholders, including lobbying activities, are the responsibility of the Public Affairs Director (reporting directly to Eni's Chief Executive Officer), who participates in the Management Committee and the Risk Committee meetings and regularly reports to the CEO on relevant matters.

POLITICAL CONTRIBUTIONS

As provided by the Code of Ethics, Eni does not use corporate resources for electoral contributions or political advocacy activities, nor for activities directed toward non-governmental organizations, except for internal costs related to the activities of the Public Affairs Department and any expenses to third parties for intermediation activities with European Union institutions. Furthermore, Eni does not make donations to political parties but supports a range of scientific, cultural and social initiatives worldwide: every request from such programs is subject to rigorous due diligence to ensure that Eni's contribution is not misused and/or misinterpreted. Eni is also registered in the EU Transparency Register[146] and adheres to its Code of Conduct, which governs its relationship with EU institutions. Through the Register, Eni provides extensive information on its activities, including the organization's objectives, membership in trade and business associations, and expenses related to activities covered by the Register in the previous year. In Italy, Eni is listed in the registers established at the Ministry of Enterprises and Made in Italy (formerly Ministry of Economic Development) and at the Chamber of Deputies. Expenses related to lobbying activities in Italy are reported in the transparency register of the Ministry of Enterprises and Made in Italy. The Chamber of Deputies publishes annual reports on the activities of registered companies. In the United States, all activities and expenses falling under the Lobbying Disclosure Act are reported quarterly and made publicly available. Furthermore, every public position submitted to stakeholders and USG regulatory bodies (e.g., SEC, BOEM - Bureau of Ocean Energy Management) is published on the relevant websites of those stakeholders and regulatory bodies.

(146) Number REG 99578067285-35.

SUSTAINABLE SUPPLY CHAIN MANAGEMENT [G1-2]

POLICIES [ESRS 2 MDR-P]

With regard to supplier management, please refer to the ECG Policy Respect for Human Rights in Eni and the Supplier Code of Conduct, described in the section Workers in Eni's Value Chain.

TARGETS AND COMMITMENTS [ESRS 2 MDR-T; S2-5]

In line with its medium-to-long-term sustainable supply chain strategy, Eni has established specific targets for supplier management and procurement. These targets aim to ensure that ESG-related requirements and safeguards for suppliers serve as a driver of sustainable development across the entire supply chain. The Company monitors these indicators periodically, defining and implementing corrective actions as needed.

Target	Target year	2025 performance		Base year and reference value	Notes (Scope, methodology, evidence)
Maintain ESG assessments in procurement processes for more than 90% of the Italian awarded contracts	2025	*97% - target achieved*	●	2023: 20%	Relative target[a] Scope: purchasing processes within the MSG Procurement Italy
Procurement processes with ESG assessment for over 90% of awarded contracts at Group level	2026	*2025 - New target*		2025: 86%	Relative target[b] Scope: purchasing processes within the MSG Procurement
Maintaining 100% of strategic worldwide suppliers assessed on the path to sustainable development	2026	*100%*	●	2024: 80%	Relative target[c] Scope: Eni's strategic suppliers
90% of active contracts awarded to suppliers registered on Open-es, maintaining over 65% in the intermediate years	2027	*91% - target achieved in the year*	●	2024: 82%	Relative target[d] Scope: contracts within MSG Procurement Italy and foreign subsidiaries
3,000 foreign local suppliers involved in Open-es	2026	*3,900 foreign local suppliers involved in Open-es - Target achieved ahead of time*	●	2023: 1,600	Absolute target[e] Scope: suppliers of foreign subsidiaries
90% of the value of active contracts awarded to suppliers involved in new safety-related initiatives, in line with a continuous improvement approach	2027	*2025 - New target*		-[f]	Relative target Scope: contracts within MSG Procurement Italy and foreign subsidiaries for HSE high risk product categories

(a) Ratio between the total value of awarded contracts in Italy subject to ESG assessment compared to the value of total awarded contracts in Italy. This target, originally set for 2025, has been achieved and has been incorporated into the Group target.
(b) The target disclosed in the previous reporting year with reference to contracts awarded outside of Italy has been incorporated into this broader target, which considers Group level procurement.
(c) Ratio between the total number of strategic suppliers analysed based on their ESG positioning and the total number of strategic suppliers (i.e. those industrial groups that hold 80% of the contract value in place with Eni). The target has been extended to 2026 following the achievement of the 2025 target.
(d) Ratio between the total value of active contracts awarded to suppliers registered on Open-es and the total value of active contracts.
(e) Refers to the total number of foreign local suppliers managed by subsidiaries and included in Open-es.
(f) The baseline is not disclosed as the indicator refers to new safety-related initiatives.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM- 3; G1 IRO-1]

Material impacts

Eni's procurement strategy is based on sharing values, commitments and objectives across the supply chain, adopting a systemic and inclusive approach. This approach seeks to engage all levels of the **supply chain in a path of sustainable growth through the promotion of sustainability principles**, promoting environmental and social sustainability principles, to raise awareness and fostering more responsible business practices. The positive impact of this strategy is reflected throughout the entire supply chain, enhancing its competitiveness, and Eni's own operations. In an industrial landscape increasingly focused on sustainability, Eni strengthens its leadership through the Open-es initiative, a digital platform and system alliance aimed at building a more resilient supply chain and supporting a modern, competitive entrepreneurial ecosystem aligned with sustainable transition objectives that constitute a central pillar of Eni's strategy.

Material risks and opportunities

No material risks were identified at Group level (see Process and results of the double materiality assessment). A material opportunity has been identified in **improving the sustainability performance of Eni's supply chain and the wider entrepreneurial system**, with Eni taking

a leadership role through the coordination of the system alliance and the Open-es digital platform. By adopting a sustainable supply chain management strategy, Eni promotes more sustainable and responsible behaviours, transparency and innovation among suppliers, reducing potential inefficiencies and enhancing environmental, social and governance standards across the entire procurement cycle. This approach generates tangible value for both Eni — through more competitive, resilient partners fully aligned with corporate objectives — and stakeholders, who benefit from a more robust, inclusive and energy-transition-oriented productive ecosystem. Within this context, Eni's leadership in Open-es serves as a key enabler. Guiding this alliance allows the Company to accelerate the evolution of its supply chain toward more sustainable and higher-performing models while reinforcing its role as an innovator and catalyst for change in the market.

ACTIONS TAKEN ON MATERIAL IROs *[ESRS 2 MDR-A; S2 SBM-3; S2-4; G1-2]*

The sustainable supply chain management strategy of Eni is based on the sharing of values, commitments and objectives with its supply chain and is articulated around three pillars, on which specific actions are implemented:

- **systemic and inclusive approach**, involving the supply chain in a path of improvement and sustainable development, through common objectives and differentiated models depending on the ESG maturity of companies. In this context, Eni promotes Open-es, launched with Boston Consulting Group and Google Cloud in 2021, to create a multi-stakeholder initiative among the industrial, financial and associative sectors to support companies in the process of measuring and improving their ESG performance. To date, more than 30 partners have joined, including large industrial players, financial institutions and associations, and over 40,000 companies have registered, of which over 9,400 belong to Eni's supply chain, both in Italy and abroad;
- **development and enhancement of best practices**, supporting suppliers in meeting ESG requirements, providing tools for their sustainable development pathway and, more broadly, for competitiveness. These include tools for: (i) measuring and improving ESG maturity through metrics aligned with the regulatory context and benchmarking against sector peers, with access to personalised development plans, solutions offered by specialised ESG providers and free events and training programmes; (ii) financial support through 'Sustainable Supply Chain Finance' (launched in 2023) to request early payment of invoices without impacts on credit lines, in order to incentivise a sustainable development pathway that integrates improved financial resource management with enhanced ESG performance. In 2025, invoice advances were granted for a total amount of approximately €240 million; (iii) offering products and services under favourable conditions, such as solutions for energy efficiency and the use of HVOlution biofuel in transport; (iv) recognition of excellence through the Supply Chain Award, to share best practices and reward the most distinctive and innovative companies in the ESG field; (v) support for the competitiveness of the supply chain in the context of the energy transition. In 2025, the 'Energia di filiera (Value chain energy)' programme was launched, a development initiative dedicated to Eni qualified suppliers, in particular SMEs, operating in the industrial areas most impacted by the transformation of Eni's businesses, with the aim of supporting them in defining an improvement and development plan in a continuously evolving market context. In 2025, the focus of the programme was the Versalis Transformation Plan, involving more than 200 SMEs, half of them contractors located in the Italian industrial districts of Brindisi, Priolo, and Ragusa;
- **pervasiveness of sustainability** in the procurement process, represented by the integration of environmental protection, social growth and economic development principles at every stage. Eni has adopted the 'Sustainable Supply Chain Framework', a governance mechanism that combines corporate objectives, legislative requirements, targets, and specific action plans that impact the procurement process and the supply chain more broadly. This framework is implemented through a cross-cutting oversight of the different sustainability dimensions, with a focus on priority ESG topics periodically identified based on the corporate strategic plan and the evolution of the regulatory framework. In particular, the cross-cutting oversight provides for: (i) the signing of the Supplier Code of Conduct as a mutual commitment to recognise Eni's values and the assessment of all new suppliers also according to social criteria[147]; (ii) periodic qualification updates and due diligence to minimise risks along the supply chain through verification of suppliers' ESG positioning and ethical-reputational, economic-financial and technical-operational reliability, and the application of safeguards relating to health, safety, environment, governance, cybersecurity and human rights; (iii) contract award criteria also based on ESG characteristics relevant to the contractual scope; (iv) periodic monitoring of compliance with commitments undertaken and of supplier behaviour through the management of performance feedback; (v) sharing of improvement actions with the supplier in the event of critical issues at any stage of the relationship and limitation or exclusion from participation in tenders where minimum acceptability standards are not met by the supplier. In 2025, for certain ESG dimensions identified as priorities for Eni — such as climate change, supply chain governance, human rights, cybersecurity and safety — verification and in-depth review activities continued, using specific minimum criteria for the evaluation of bids, in addition to dedicated standard contractual clauses.

(147) Assessment carried out based on information available from open sources and/or provided by the supplier and/or performance indicators and/or on-site audits, through at least one of the following processes: reputational due diligence, qualification process, performance evaluation feedback in HSE or compliance areas, feedback process, assessment on human rights issues (based on the SA8000 standard or similar).

Particular attention was devoted to topics identified as material in the value chain (for further details see Value chain and main impacts): (i) for suppliers with higher emissions, an engagement activity was launched to ensure the disclosure of their Scope 1 and 2 emissions. To support them — and, more broadly, the entire supply chain — a dedicated tool for quantifying company-level emissions was also made available free of charge on the Open-es platform; (ii) in the area of human rights, documentary and on-site checks were carried out at higher-risk suppliers (for further details see Workers in Eni's value chain); (iii) for suppliers characterised by complex supply chains with frequent use of subcontracting, the monitoring of the level of oversight of their supply chains continued, with the aim of holding the main players in Eni's chain accountable for implementing ESG due diligence within their own supply chains.

The expenses related to the implementation of Eni's Sustainable Supply Chain strategy are fully integrated into ordinary management and business operations and fall within the broader structural costs incurred. In pursuing a more sustainable management of the supply chain Eni aims to strengthen all levels of the chain by providing tools that enable suppliers to adopt and replicate the Eni model, while maintaining a systemic and inclusive approach. The Company also aims to promote greater accountability among direct commercial partners, particularly major market players, encouraging them to regularly conduct due diligence on their third parties and actively oversee environmental and social sustainability topics throughout the entire supply chain. At the same time, Eni is committed to intensifying internal checks on subcontractors and all entities with which it maintains business relationships, with particular attention to critical or high-risk contexts, adopting a more rigorous approach. This pathway is designed to enhance the Company's ability to identify, prevent and mitigate risks, strengthening transparency and shared responsibility across the supply chain in the short and medium-term.

METRICS[148] *[ESRS 2 MDR-M]*

KEY PERFORMANCE INDICATORS	Unit	2025	2024
Suppliers involved in awareness, measurement and collaboration initiatives on ESG topics[a]	(number)	9,416	7,512
Active contracts with suppliers involved in awareness, measurement and collaboration initiatives on ESG topics[b]	(%)	80	70
Value of active contracts with suppliers involved in awareness, measurement and collaboration initiatives on ESG topics[c]		91	82

(a) Number of suppliers registered on the Open-es platform.
(b) Ratio between the total number of active contracts awarded to suppliers registered on Open-es and the total number of active contracts.
(c) Ratio between the total value of active contracts awarded to suppliers registered on Open-es and the total value of active contracts.

Supplier payment practices *[G1-6]*

In line with an approach based on transparency and fairness in supplier management, Eni has adhered to the Italian Responsible Payments Code, established by Assolombarda in 2014. Generally, supplier payments at Eni are managed according to uniform criteria and standardized procedures, without distinction by type, size, or geographical location. Eni's standards[149] establish a supplier payment term of 60 days for contracts under private law and 30 days for those governed by the Public Contracts Code (Italian Legislative Decree No. 36/2023). Individual contracts of Eni SpA and its subsidiaries adopt this payment terms, except in cases where applicable regulations or specific business requirements dictate otherwise. For the average payment terms[150] of Eni SpA's suppliers and those of Italian subsidiaries in 2025, see the ▶ Management Report/Other Information. During the reporting period, no judicial proceedings were pending in Italy against Eni SpA or its Italian subsidiaries regarding late payments to their suppliers.

(148) The metrics refer to engagement activities carried out with suppliers managed within the scope of MSG Procurement by Eni SpA and its subsidiaries.
(149) Also valid for subsidiaries for which Eni SpA carries out centralized procurement activities.
(150) The average payment term of suppliers is calculated with reference to Eni SpA and the subsidiaries for which supplier payment activities are carried out in a centralized manner by Eni SpA. The number of legal proceedings for late payments is recorded with reference to cases relating to amounts recognized and not contested (in substance and/or in their amount) by Eni to the supplier and pending in Italy; the information includes disputes pending in the reporting year, even if initiated previously or concluded during the year. The data refers to proceedings concerning procurement contracts for the purchase of goods, execution of works and provision of services, within the internal regulatory and management framework on procurement (Management System Guideline Procurement) and entered into by Eni SpA and its Italian subsidiaries. The data also includes disputes related to contracts that are no longer active or that expired during the reporting year. The Company is structuring a phased process that will enable it to expand the scope of its analysis.

TAX STRATEGY AND PAYMENTS TRANSPARENCY [ENTITY-SPECIFIC; TAXO]

POLICIES [ESRS 2 MDR-P]

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to carry out its activities in compliance with the applicable regulations on economic and financial sanctions as well as on trade controls, in particular by carrying out prior checks on all counterparties and requiring the same level of diligence from contractual partners.
Guidelines on Tax Matters (Tax strategy and tax control)	• Contribute to the tax revenues of host Countries, supporting the economic and social development of the territories in which Eni operates. • Commitment not to establish or locate the registered office of its subsidiaries in States that do not adopt international standards with regard to transparency and the exchange of tax information or in low-tax jurisdictions, except in cases of justified operational needs. • Application of the regulations and instruments provided for by national legislation and by the 'International Conventions for the avoidance of double taxation on income and capital and for the prevention of tax evasion and avoidance', in line with the interpretative guidelines of the OECD or the United Nations. • Maximisation of tax transparency through the publication of the Country by Country Report. • Use of mechanisms aimed at avoiding or reducing tax disputes. • Establishment of the Tax Control Framework (or tax risk management and control system) within the internal control system and definition of Tax Governance. • Minimisation of tax risk, through specific controls to ensure the accuracy and timeliness of tax calculation and payment within a transparent and accurate compliance framework, in order to prevent potential disputes.

TARGETS AND COMMITMENTS [ESRS 2 MDR-T]

Eni's tax strategy, approved by the Board of Directors and published on the Company's website, is based on the principles of transparency, honesty, fairness and good faith set out in the Code of Ethics and in the 'OECD Guidelines for Multinational Enterprises'. Its primary objective is the timely and accurate fulfilment of tax obligations in the various Countries in which Eni operates, in the awareness that the Group makes a significant contribution to public revenues, supporting local economic and social development. In this regard, while no quantitative targets have been defined, Eni is continuously committed to adopting conduct consistent with the principles of transparency, integrity, fairness and good faith set out in its Code of Ethics. Eni's tax strategy aims to ensure the correct determination of taxes in the different jurisdictions in which it operates, to mitigate the risk of juridical and economical double taxation of profits, and to prevent potential disputes with the tax and judicial authorities of the Countries of activities. As part of its internal control system, Eni has implemented a Tax Control Framework (i.e. a tax risk management and control system), the purpose of which is to provide reasonable assurance that business activities are managed in line with the principles and objectives of the tax strategy (Actions taken on material IROs).

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM-3]

Material impacts

In carrying out its business activities, Eni works in close coordination with the governments of numerous Countries worldwide, which are often recipients of significant economic transactions. **Payments to governments represent socio-economic support** for host States and their proper and transparent management helps to prevent potential corrupt practices, which could have adverse impacts on local communities. In addition to direct transactions with governments (such as, for example, production rights and royalties), Eni's activities make a significant contribution to tax revenues, supporting the social and economic development and welfare of the Countries in which it operates[151]. Given the importance of these financial flows for collective welfare, Eni adopts conduct consistent with the principles of transparency, integrity, fairness and good faith. Transparency is a core value for Eni, which is committed to the voluntary disclosure of payments to governments and to combating all forms of corruption, while promoting the responsible use of financial resources in line with Sustainable Development Goal 16 of the United Nations 2030 Agenda.

Material risks and opportunities

No material risks or opportunities were identified at Group level (see Process and results of the double materiality assessment).

(151) For further information, reference should also be made to the Report on Payments to Governments.

ACTIONS TAKEN ON MATERAIL IROs *[ESRS 2 MDR-A]*

Set out below are the actions implemented by Eni on the basis of the material impacts, risks and opportunities identified. These actions are grouped into two main areas: (i) **tax strategy**; (ii) **transparency initiatives**.

TAX STRATEGY

Eni's Tax Strategy provides for the payment of taxes in the Countries where operations take place, in compliance with local tax regulations, and rejects aggressive tax policy choices, including locating legal entities in so-called tax havens. Eni has implemented the Tax Control Framework, for which the Chief Transition & Financial Officer is responsible, structured in a three-phase process: (i) tax risk assessment (Risk Assessment); (ii) identification and implementation of controls designed to mitigate the identified risks; and (iii) verification of the effectiveness of controls and the related information flows (Reporting). The control framework together with processes and procedures have been designed to reduce the risk of violations with significant financial or reputational impacts (tax risk) to a relatively low level. In 2025, Eni Spa and its subsidiaries were not involved in any material disputes for violations of tax law or tax fraud that resulted in a final conviction. For more information on the status of the Group's tax litigation, please refer to the Notes of the consolidated financial statements, ▶ Legal proceedings section. These disputes relate to the technical interpretation of local tax rules — often highly complex — and are managed with a conciliation approach. As part of its tax risks management activities, Eni adopts a proactive approach of early engagement with tax authorities and maintains relationships based on transparency, dialogue and collaboration, participating — where appropriate — in cooperative compliance arrangements, such as the collaborative-compliance regime in Italy.

TRANSPARENCY INITIATIVES

To promote the responsible use of resources and prevent corrupt practices, Eni supports the Extractive Industries Transparency Initiative (EITI) and has been a member since 2005, confirming its commitment to enhanced governance and transparency in the extractive sector. Since 2023, Eni has served as an Alternate Member of the EITI Board, the initiative's main decision-making body, responsible for setting strategic priorities and assessing Countries' progress in implementing the EITI Standard. The EITI framework establishes specific expectations for supporting companies which, since 2021, also constitute an assessment tool aimed at identifying good practices and areas for improvement. In 2025, as part of the periodic assessment of compliance with the Expectations for EITI supporting companies, Eni fully met 8 expectations and partially met 1, out of a total of 9, increasing the number of fully met expectations from 7 to 8 compared to the previous year. At local level, Eni actively participates in EITI initiatives in the Countries where it operates, both directly through the Multi-Stakeholder Groups established in EITI-implementing Countries and indirectly through industry associations. In addition, in accordance with Italian Law No. 208/2015, Eni prepares the Country-by-Country Report (CbCR) required under Action 13 of the OECD/G20 Base Erosion and Profit Shifting (BEPS) project, aimed at enhancing transparency for tax administrations on the allocation of profits, the taxable base declared in each jurisdiction and the underlying economic activity, as well as the proportionality between taxes paid and value generated locally. With the objective of further strengthening tax transparency for a wider range of stakeholders, Eni voluntarily publishes this report. In 2024, Italy transposed EU Directive No. 2021/2101, which introduces mandatory public disclosure of selected CbCR information starting from the 2025 fiscal year. The voluntary publication of the CbCR has been recognised by EITI as a best practice. Consistently with its support for EITI, Eni has also published a position on contract transparency, encouraging governments to align with the new contract disclosure standard and expressing support for the mechanisms and initiatives adopted by Countries to promote transparency in this area.

CYBERSECURITY [ENTITY-SPECIFIC]

POLICIES [ESRS 2 MDR-P]

POLICY	KEY CONTENTS:
Code of Ethics	• Commitment to compliance with laws of privacy, data protection and confidentiality, as well as best practices applicable in the jurisdictions where Eni operates. • Protecting the privacy rights of Eni People, customers, suppliers and business partners, and those with whom Eni establishes relationships, using personal data only for defined and appropriate purposes.
Internal Regulatory System	• Procedures and operating manuals relating to principles for the management of cybersecurity in ICT and Operational Technology (OT[a]) systems, such as vulnerability management, third party risk management, relevance assessment of applications, guidelines for the management of OT systems, identity and access management, management of the data sharing tools lifecycle and data security in test environments.

(a) Operational Technology (OT) refers to the set of hardware and software dedicated to the monitoring and direct control of physical processes, machinery and critical infrastructures. Unlike IT, which manages data, OT operates in the physical world, covering sectors such as manufacturing, energy and transport, using systems and technologies to automate processes (for example PLC, SCADA, DCS).

TARGETS AND COMMITMENTS [ESRS 2 MDR-T]

Eni ensures the protection of information systems, networks, data and digital infrastructures in terms of confidentiality, integrity and availability, against cyber threats and attacks. Eni is committed to annually updating its cybersecurity strategy by capturing inputs both internal and external to the Company, such as emerging threats, the regulatory landscape and constantly evolving emerging technologies. Although no specific quantitative targets related to cybersecurity have been defined, Eni's commitments are structured around five areas:

- **Regulatory**, to ensure the highest level of compliance with internal and external regulations and requirements, as well as alignment with international security standards and best practices;
- **Cultural**, to promote a cybersecurity culture and disseminate awareness behaviours across the corporate population;
- **Zero Trust**, to implement an approach based on the principle 'Never trust, always verify', enable new operating models and ensure protection against emerging threats;
- **Cyber Resilience**, to strengthen the capability to prevent, detect and respond to cyberattacks by increasing resilience in the event of incidents, also leveraging generative AI to improve the effectiveness and efficiency of operational security processes;
- **Operational security**, to strengthen security safeguards in the industrial domain, extending monitoring services (Detection & Response) and introducing specific solutions to protect OT assets.

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (IROs) [ESRS 2 SBM-3]

Material impacts

In a digitally interconnected and technology-driven world, Eni's activities are exposed, across the entire value chain, to the occurrence of potential **cybersecurity incidents**. Such events may lead to the loss of data confidentiality and/or integrity following the disclosure or alteration of information relating to employees, customers or business partners and may harm the financial community, representing a threat to the security and privacy of the parties involved. Similarly, the unavailability of information systems supporting the provision of services to customers and business partners could have significant impacts on these stakeholders. Finally, the potential propagation of a cybersecurity incident to the information systems of Eni's suppliers and partners could also result in serious impacts for those parties.

Material risks and opportunities

Cybersecurity risk refers to the occurrence of **cyberattacks** capable of compromising information and communication technology (ICT) systems and industrial control systems (ICS), as well as facilitating the **misappropriation of information sensitive to Eni**. For further information, see the section ▶ Risk factors and uncertainty/Legal, IT and financial risks. No material opportunities were identified.

ACTIONS TAKEN ON MATERIAL IROs *[ESRS 2 MDR-A]*

Based on the commitments pursued in the different areas, Eni has implemented, following a risk-based approach, several initiatives and defensive measures aimed at preventing incidents and containing their impacts. In particular, in 2025 Eni:

- continued the Cybersecurity Culture programme, with more than 150 initiatives, aimed at promoting a cybersecurity culture through actions designed to disseminate 'cyber-aware' behaviours to all employees;
- enhanced resilience by launching the project to align with the NIS 2 Directive, namely the new European cybersecurity standard designed to protect critical infrastructures and digital services from increasingly sophisticated threats, transposed into Italian law through Legislative Decree 138/2024;
- promoted initiatives aimed at mitigating risks arising from a profoundly changed threat landscape, made even more critical by the use of artificial intelligence, whose exploitation by cyber criminals has contributed to significantly amplifying both the volume and the sophistication of attacks, which reached 511 million, including automated attacks, against internet-exposed applications;
- strengthened collaborations with public entities, universities and institutions, such as, for example, the collaboration with the SERICS Foundation (Security and Rights in CyberSpace) within the context of the PNRR and with the National Cybersecurity Agency (ACN), strengthening prevention and response capabilities and promoting the sharing of best practices at national level (HyperSOC Project[152]);
- delivered awareness and basic training workshops on cybersecurity to the wider national digital ecosystem — including teachers, parents and students from primary, lower-secondary and upper-secondary schools — with 24 initiatives also covering topics related to generative artificial intelligence.

(152) HyperSOC is the platform designed and developed by the National Cybersecurity Agency (ACN) to support national Security Operations Centers (SOCs) in the proactive detection of risk situations (cyber threats, vulnerabilities, improperly exposed services, etc.) within the networks under their responsibility.

Reporting principles and criteria [ESRS 2 BP-1; BP-2]

The Sustainability Statement, prepared on a consolidated Group basis, is approved by the Board of Director and subject to limited assurance by the same auditor of the consolidated financial statements. To guarantee the reliability and traceability of the information, Eni relies on a dedicated IT tool that centralizes the collection of data sourced from the various company systems. This system ensures a structured and verifiable management of the information flow and also traces the entire authorization process. In parallel, to protect the integrity of such information, appropriate cybersecurity measures are adopted that integrate all the software applications with advanced protection systems against cyber threats, thus guaranteeing the security and availability of the data. The structure of each thematic chapter of the Sustainability Statement follows the layout of the standards: Policies; Targets and commitments; Material Impacts, Risks and Opportunities (IROs); Actions related to the material IROs; Metrics. The Minimum Disclosure Requirements (MDR), required by the standards, relating to policies are examined in-depth in the table below, while those on actions, targets and metrics are examined in the specific thematic chapters. As regards the OpEx and CapEx relating to the actions described, they are reported in the respective dedicated chapters, where they are relevant and specific to the topics addressed. By contrast, OpEx and CapEx associated with ordinary operational management (business as usual) are not included, as they fall within the broader structural or cross-cutting costs incurred by Eni regardless of the implementation of the actions described, such as those for the management of personnel, customers and suppliers. It is recalled that, in the thematic chapters, the term 'target' is used only when the objectives meet the criteria defined by the ESRS; in other cases, reference is made to 'commitments'. The calculation methodologies of the individual indicators are reported in the footnotes to the corresponding tables in the Metrics section. The information included in the report is identified after the materiality analysis and is collected, on an annual basis, for the years 2025 and 2024. In general, the trends relating to the performance indicators are calculated also using decimal places not reported in the document. The data relating to the year 2025 constitute the best possible estimate available at the time of drafting this document. Where estimates or time horizons differ from those set out in the ESRS, they are, where necessary, explained in detail in the footnotes to the tables. With regard to the period under reporting, no information is reported as omitted as it is the object of intellectual property, know-how or classified as sensitive. Some values, compared to what was published in 2024, have undergone changes following a methodological change or an update of the data for information received following publication. The specific reasons are reported in the Metrics section of the indicators concerned; in particular, the injury indices in the Health and Safety chapter and the E-PRTR pollutants in the Pollution chapter for the year 2024 have been updated. Compared to last year, it is noted that metrics relating to biofeedstocks used in the biorefineries in Italy for the production of biofuels have been added, connected to the material opportunity 'Biorefining and Feedstock'. The double materiality analysis also includes the impacts, risks and opportunities (IROs) along the value chain (see Process and results of the double materiality assessment); therefore, in the event that policies, targets, actions or metrics also refer to actors in the value chain, this is indicated in the relevant section. Finally, within Content Index are detailed any: (i) disclosure of qualitative and quantitative information deriving from other legislations; (ii) entity-specific indicators, as provided for by the ESRS, inspired by the GRI Oil & Gas Sector standard and/or indicators linked to strategic objectives; (iii) disclosure of information contained in the Management Report and recalled through cross-reference; (iv) the use of any phase-in.

Reporting boundary

The reporting boundary of the Sustainability Statement is aligned with the financial reporting boundary[153] and, where required by the standards, it is appropriately extended to entities under operational control[154], as defined by the criteria set out in Annex II of the CSRD Delegated Act and the EFRAG guidance on value chain. Alongside the mandatory boundary required by the ESRS, additional boundaries are applied to ensure comparability with the sector.

(153) This refers to the boundary of the consolidated financial statements. For investments owned by Eni SpA please refer to the section ▶ Annex to the notes on consolidated financial statements as of December 31, 2025. Furthermore, for references to corporate classification categories (subsidiaries, fully consolidated entities, Joint Operations, etc.), please refer to the definitions set out in the IAS/IFRS accounting standards, as described in ▶ Note 1 'Significant accounting policies, estimates and judgements' of the consolidated financial statements.
(154) Among the most relevant criteria considered for identifying operational control are the existence of a contractual document, the full authority to direct operational activities, and the full authority to manage the relations of the company/site/asset and to introduce and implement operational policies.

The different boundary types used in the Sustainability Statement[155] are described below:

- **Financial Boundary**, corresponding to the consolidation area of the financial statements, which includes subsidiaries and Joint Operations (JOs), both operated and non-operated in Eni's equity share (including corporate and contractual arrangements, typical of the Oil & Gas industry)[156]. Within the document, the financial boundary is also referred to as the consolidated boundary;
- **Operated Boundary**, which includes subsidiaries, JOs, and any Joint Ventures (JVs) and Associates operated at 100% (JOs, JVs and Associates not operated by Eni are excluded);
- **Equity Boundary**, which includes all Eni shareholdings in Eni's equity share (subsidiaries, JOs, JVs and Associates in Eni's equity share);
- **ESRS Boundary for GHG emissions**, corresponding to the financial boundary alongside the operated shares of JOs and any JVs/Associates that are not consolidated but are operated by Eni.

It should be noted that any Associates, Joint Ventures and other minority investments over which Eni SpA does not exercise operational control are not included in the Sustainability Statement, except for specific KPIs requiring value chain information (e.g., Scope 3 emissions). For acquisitions occurring during the reporting year, only data relating to the relevant months are disclosed[157]; similarly, for disposals/divestments, information is reported only for the months in which the company was in scope. The table below summarises the reporting boundaries applied to each topic within the Sustainability Statement.

ESRS	BOUNDARIES
Climate Change *[E1]*[(a)]	• ESRS (Financial *[E1 50a]* + share of non-consolidated operated entities *[E1-50b]*) • Equity[(b)] • Operated
Environmental topics *[E2, E3, E4, E5]*	• Operated[(c)] • Financial[(d)]
Own Workforce *[S1]*	• Contractual relationships (Fully Consolidated)
Health and Safety *[S1]*	• Operated (aligned with industry practices)
Workers in the Value Chain *[S2]*	• Contractual relationships (Suppliers)
Affected Communities *[S3]*	• Entities[(e)] in which Eni manages the relationships with local stakeholders
Consumers and end-users *[S4]*	• Plenitude
Governance information *[G1]*	• Contractual relationships (Suppliers) • Financial (Anti-Corruption)

(a) For details on how the target boundaries are constructed, please refer to the Climate Change chapter.
(b) The Equity boundary is used for Scope 3 Category 11 emissions and for the previously applied entity-specific emission indicators.
(c) For environmental information, in order to ensure comparability and the quality of the information required by the ESRS, for all topics in E2, E3, E4 and E5 the data are presented, primarily with the **operated boundary** in order to align with the narrative in the policies, actions, targets and comments on performance sections, that refer to the assets operated by the company.
(d) In the environmental data tables, the financial boundary is represented as the share of non-operated consolidated entities, to avoid combining data from operated entities with those collected through specific information flows prepared by third parties directly managing the relevant asset.
(e) For community-related indicators, the reference is the consolidated boundary extended to certain joint ventures in which Eni plays a significant role in managing relationships with local stakeholders.

(155) The financial boundary and the operated boundary are defined in accordance with ESRS requirements, while the remaining boundaries are entity-specific.
(156) For the financial boundary, assets recognised as a result of cash calls made by entities acting as sole operators of petroleum contracts (so-called operating companies), as well as assets associated with leasing contracts, are also considered.
(157) With regard to acquisitions completed during the year, environmental data include information relating to those companies for which the adoption process of the HSE management model has been completed.

Code of Ethics and Policies [MDR-P]

To enable the concrete implementation of what is stated in the mission and to guarantee integrity, transparency, fairness and effectiveness in its processes, Eni adopts specific rules for the performance of company activities and the exercise of powers, ensuring compliance with the general principles of traceability and segregation. All Eni's operational activities are attributable to a map of processes functional to the company's activity and integrated with the needs and control principles set out in the compliance and governance models and based on the Articles of Association, the Code of Ethics and the Corporate Governance Code, on the 231 Model, on the principles of Eni's control system on mandatory financial and sustainability reporting and on the CoSO Framework (Committee of Sponsoring Organizations of the Treadway Commission). The Code of Ethics, renewed in 2020, expresses the company values: integrity, respect and protection of human rights, transparency, promotion of development, operational excellence, innovation, teamwork and collaboration. Together with these values, the Code contains general principles[158] and concrete rules of conduct, which provide practical guidance in company operations, addressed to the members of the management and control corporate bodies and to the employees of Eni and the subsidiaries, to all third parties, such as suppliers, commercial and industrial partners; the Code was drawn up taking into account their perspectives. To ensure widespread understanding, the Code is disseminated and enhanced through various initiatives, including specific training activity and translation into the languages of the Countries in which Eni operates. The updated version of the document can be consulted on the internet and intranet sites of Eni SpA and the subsidiaries. The Code of Ethics was developed with the involvement of management and was approved by the BoD, on the proposal of the CEO in agreement with the Chairman, having heard the opinion of the Board of Statutory Auditors and the Control and Risks Committee. The Code of Ethics constitutes a reference for Eni's Internal Regulatory System[159], and the main contents are recalled within the Policies section of the thematic chapters in which other regulatory documents[160] are also mentioned, among which:

- **ECG Policies**[161]: public documents (except for the Privacy and data protection Policy), applicable to Eni SpA and its subsidiaries, whose 'Fundamental Guidelines' are approved by the BoD, while the 'Application Methods' are approved by the Process Owner[162], who is responsible for the design and its adequacy over time. Management and all Eni people are required to apply the regulations and to implement initiatives to prevent and identify irregularities and/or fraudulent acts;
- **Public positionings**: public corporate positions on specific topics, proposed by the competent Process Owners, with approval usually by the CEO or Top Management (for example by the Financial Reporting Officer or by specific technical tables) and applicable to Eni SpA and its subsidiaries[163];
- **Management System guidelines (MSG) and Global Procedures**: documents that are part of the Internal Regulatory System that guide the various sustainability topics (of which the Global Procedure 'Management of whistleblowing reports received by Eni SpA and by its Subsidiaries' is public), applicable to Eni SpA and its subsidiaries, whose approval generally lies with the Process Owner, and drafted through the involvement of all internal stakeholders, in line with the relevant areas of responsibility.

(158) The document underlines, among other things, Eni's commitment to respect for human rights in its own activities and those of commercial partners, in line with the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, as well as in compliance with the Voluntary Principles on Security and Human Rights. Other references considered are the SDGs and the Paris Pledge.
(159) For an in-depth examination of the regulatory system, please refer to the Corporate Governance Report.
(160) In the event of involvement of external stakeholders, these are specified, where relevant.
(161) Ethics, Compliance & Governance (ECG) policies: define Eni's values and principles (ethics); a systematic frame of reference for the implementation of specific regulatory requirements (compliance), regulations or international frameworks; the reference rules of corporate governance (governance).
(162) The Process Owner is responsible for the design and the related adequacy over time of the regulatory instruments within his or her remit and approves the application methods of the Policies and the related procedures and operating instructions. In the event that the role of Process Owner is assigned to several parties, competent for Ethics, Compliance & Governance processes/topics, the Committee of Process Owners is established.
(163) Except for: Eni's Positioning on Water, applicable to all companies operated by Eni; Eni's Positioning on Biodiversity and Ecosystem Services, applicable to all Eni operational sites and provided to contractors and, where applicable, to suppliers; Eni's No-Go Commitment, applicable to Oil & Gas exploration and development activities.

POLICIES AND/OR PUBLIC POSITIONS AND RELATED STANDARDS OR REFERENCE GUIDELINES

ECG POLICY - RESPECT FOR HUMAN RIGHTS IN ENI
United Nations Guiding Principles on Business and Human Rights (UNGP); ILO guidelines; Universal Declaration of Human Rights (UN); OECD Guidelines for Multinational Enterprises; Global Compact (UN); International Finance Corporation (IFC) Performance Standards; Convention on Indigenous and Tribal Peoples (ILO) and Declaration on the Rights of Indigenous Peoples(UN); Voluntary Principles on Security and Human Rights (UN); Basic Principles on the Use of Force and Firearms by Law Enforcement Officials (UN)

ECG POLICY - ANTI-CORRUPTION
Italian Legislative Decree 231/2001; Italian Criminal and Civil Code; Foreign Corrupt Practices Act (FCPA, 1977); Resource Guide to the U.S. Foreign Corrupt Practices Act (2012); UK Bribery Act 2010; Bribery Act 2010 - Guidance to help commercial organisations understand the sorts of procedures they can put in place to prevent bribery; OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (1997); OECD Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions (2009); United Nations Convention against Corruption (2003); UNI ISO 37001:2016; UNI ISO 37301:2021

ECG POLICY - PRIVACY AND DATA PROTECTION
Regulation (EU) 2016/679 on the processing of personal data of natural persons and the free movement of data; Italian Legislative Decree No. 196/2003 Privacy Code; Guidelines 07/2020 on the concepts of controller and processor in the GDPR

ECG POLICY - CONSUMER PROTECTION & GREEN CLAIMS
Directive 2025/29/EC on unfair commercial practices; Directive 2006/114/EC on misleading and comparative advertising; Directive No. 2019/2161/EU on consumer protection; Directive 2024/825/EU amending Directives 2005/29/EC and 2011/83/EU as regard empowering consumers for the green transition through better protection against unfair practices and through better information

ECG POLICY - DIVERSITY & INCLUSION
UN Convention on the Rights of Persons with Disabilities (CRPD, 2006); UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW, 1979); Charter of Fundamental Rights of the European Union; Women's Empowerment Principles; UNI/PdR 125/2022 Reference Practice

ECG POLICY - ZERO TOLERANCE AGAINST VIOLENCE AND HARASSMENT IN THE WORKPLACE
CILO Convention No. 190 - Eliminating Violence and Harassment in the World of Work; ILO Recommendation No. 206 on the elimination of violence and harassment in the world of work

ENI'S POSITION ON WATER
Water Mandate, an initiative of the UN Secretariat, to which Eni adhered in 2019.

ENI'S POSITION ON BIODIVERSITY AND ECOSYSTEM SERVICES
Convention on Biological Diversity

ENI'S NO-GO COMMITMENT
UNESCO World Heritage List

ENI'S POSITION ON BIOMASS
2030 objectives of the Recast of the RED II Directive (Directive 2018/2001/EU)

ENI'S POSITION ON CONFLICT MINERALS
Regulations of the United States Securities and Exchange Commission (SEC)

TAX GUIDELINES (TAX STRATEGY AND TAX CONTROL)
OECD Guidelines for Multinational Enterprises; International conventions against double taxation on income and capital and for the prevention of tax evasion and avoidance according to the interpretative guidelines of the OECD or the UN

SUPPLIER CODE OF CONDUCT
United Nations Guiding Principles on Business and Human Rights (UNGP)

AGRI-FEEDSTOCK CODE OF CONDUCT
United Nations Guiding Principles on Business and Human Rights (UNGP); OECD Guidelines for Multinational Enterprises on Responsible Business Conduct; Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (ILO); Voluntary Principles on Security and Human Rights (UN)

Annex to EU Taxonomy

1. Content of KPIs

The Taxonomy Reporting has been prepared on the basis of Delegated Regulation (EU) 2021/2178, as amended by Delegated Regulation (EU) 2026/73, which entered into force in 2026.
In accordance with the latter Regulation, a voluntary derogation is permitted, allowing the application to be deferred to the 2026 financial year. Consequently, the 2025 financial year represents the first ordinary fiscal year of application of the amended Regulation.

1.1. SPECIFICATION OF KEY PERFORMANCE INDICATORS (KPIs)

1.1.1. KPI related to turnover (turnover KPI)

Eni Group's consolidated financial statements are prepared in accordance with the International Financial Reporting Standards 'IFRS' as adopted by Commission Regulation (EC) 1126/2008.
In compliance with that, the Group turnover and the turnover relating to Taxonomy-aligned economic activities and to Taxonomy-eligible economic activities (not Taxonomy-Aligned activities) have been recognized pursuant to International Accounting Standard (IAS) 1.
The 6.6% share of eligible and aligned turnover is calculated as the part of turnover derived from eligible or aligned economic activities (numerator) divided by total turnover (denominator).
Eligible and aligned economic activities are described under paragraph 1.2.2. The denominator comprises the Sales from operations (Revenues) line from the Consolidated Statement of Income. A reconciliation is provided below:

TURNOVER	(€ mln)	Aligned activities	Eligible activities	Total Group
Revenues from contracts with customers		**1,231**	**4,170**	**82,151**

The proportion of turnover referred to in Article 8(2), point (a), of Regulation (EU) 2020/852 'turnover KPI' is calculated as the part of the turnover derived from products or services associated with Taxonomy-aligned economic activities (numerator), divided by the Group total turnover (denominator).
The Group turnover and the turnover of eligible and aligned economic activities are recognized net of the effects of commodity derivatives activated to manage the Group's exposure to movements in the prices of energy commodities, which qualify and are designated as cash flow hedges due to the efficacy of the relationship between the instrument and the hedged item, whereby a cash flow is either paid or received at the delivery of the underlying commodity. The mark-to-market of cash flow hedges relating to a forecast transaction are taken to other comprehensive income.
Other commodity derivatives utilized by the Group to manage exposure to the commodity risks, which lack the requirements to be recognized in accordance with the own use exemption or to be qualified as hedges in accordance with IFRS, are marked to market with gains or losses recognized through profit and loss in a separate line item from revenues. Such line item comprises the ineffective portion of cash flow hedges.

1.1.2. KPI related to capital expenditure (CapEx) (CapEx KPI)

Capital expenditure 'CapEx' of the Eni Group's and the 'CapEx' relating to eligible economic activities and to aligned economic activities cover costs that are accounted based on:
a) IAS 16 Property, Plant and Equipment, paragraphs 73, e), point i) and point iii);
b) IAS 38 Intangible Assets, paragraph 118, e), point i);
c) IFRS 16 Leases, paragraph 53, point h).

CapEx also covers additions to tangible and intangible assets resulting from business combinations.
The Group does not engage in economic activities that are recognized in accordance with IAS 40 and IAS 41.

The 13.8 % share of CapEx of eligible and aligned economic activities is calculated as the part of CapEx derived from eligible or aligned economic activities (numerator) divided by total Group CapEx (denominator). Eligible and aligned economic activities are described under paragraph 1.2.2. The denominator comprises additions recognized in the financial year to the following line items of the Group's assets reported in the Group statement of financial positions at December 31, 2025: 'Property, plant and equipment', 'Intangible assets' and 'Right of Use' as disclosed under footnotes no. 12, 13 and 14 to the Group consolidated financial statements, as well as the portion of purchase price allocated to PP&E and intangible assets with definite useful lives as part of the business combinations closed in the financial year.

Costs incurred to purchase plant and equipment from suppliers whose payment terms matched classification as financing payables, have been recognized among additions to PP&E and are included in the denominator and, when applicable, in the numerator of the CapEx KPI.
A reconciliation is provided below:

CAPEX	(€ mln)	Aligned activities	Eligible activities	Total Group
Additions to tangibles and intangibles assets		1,148	280	**9,229**
Goodwill purchased				
Additions to rights to use leased assets		4	22	**1,150**
Other investment		118	46	**1,371**
Less				
Goodwill purchased				
Total CapEx		**1,270**	**348**	**11,750**

The proportion of CapEx referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 'CapEx KPI' is calculated as the part of CapEx relating to aligned economic activities (numerator) divided by the Group total CapEx (denominator) as specified in points 1.1.2.1. and 1.1.2.2. of Annex I to Commission Delegated Regulation (Eu) 2021/2178.

1.1.3. KPI related to operating expenditure (OpEx) (OpEx KPI)

The 17.8% share of eligible and aligned operating expenditure 'OpEx' is calculated as the part of OpEx relating to eligible or aligned economic activities (numerator) divided by the Group total OpEx (denominator). Eligible and aligned economic activities are described under paragraph 1.2.2. A reconciliation is provided below:

OPEX	(€ mln)	Aligned activities	Eligible activities	Total Group
Costs of R&D expensed through profit and loss			22	207
Operating expenses		374	340	3,935
Total OpEx		**374**	**362**	**4,142**

The proportion of OpEx referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 'OpEx KPI' is calculated as the OpEx of aligned economic activities (numerator) divided by the Group total OpEX denominator as specified in points 1.1.3.1. and 1.1.3.2. of Annex I to Commission Delegated Regulation (Eu) 2021/2178.

1.2. SPECIFICATION OF DISCLOSURES ACCOMPANYING THE KPIs OF NON-FINANCIAL UNDERTAKINGS

1.2.1. Accounting policy

Economic and financial data relating to Eni's eligible and aligned economic activities for calculating the Taxonomy's KPIs and proportion of eligible turnover, CapEx and OpEx, have been extracted from the Group accounting systems, the general ledger and the management accounting systems, which are used to prepare the separate financial statements of each consolidated subsidiary undertakings, mostly of which are in accordance with IFRS. Data extracted from separate financial statements are adjusted to align with the IFRS utilized in

the preparation of the Group consolidated financial statements and for the consolidation transactions (intercompany sales and purchases, elimination of unrealized profit, etc.) to calculate Eni's Taxonomy KPIs and the eligible turnover, CapEx and OpEx proportion.
Therefore, data of turnover, OpEx and CapEx relating to Eni Group's aligned and eligible economic activities utilized in calculating the Taxonomy KPIs and the proportion of eligible activities are the same the Group used in preparing the consolidated financial statements.
In the case of mono-business consolidated subsidiary undertakings performing a given eligible activity, relevant economic and financial data for the calculation of the Group eligible proportions have been extracted from the general ledger and the financial accounting to retrieve amounts of revenues, operating expenditures, additions to property, plant and equipment (PP&E) and intangible assets, additions to the right-of-use and additions to PP&E and intangibles resulting from business combinations. In case of multi-business subsidiary undertakings, relevant data for calculating the Group eligible proportions have been derived also from the systems of managerial accounting that splits the accounts of the financial system and allocates revenues and cost amounts to different reporting objects: profit centers which correspond to business units, product lines which can share common costs, plants, capital projects, cost centers, etc., to support management's understanding of the drivers of the financial performance and cost control.
Such structure of accounting flows, which is employed in preparing the Group consolidated financial statements, ensure that turnover, OpEx and CapEx are recognized by the economic activity where the underlying transactions occur, by this way avoiding double counting. This is explained by evidence that amounts recognized or allocated by the managerial accounting system are reconciled with the accounting system and the general ledger. Common costs are apportioned to different reporting objectives and economic activities based on disaggregation criteria that reflect how common inputs are absorbed.
Operating costs of Eni Group's companies to define the proportion of the OpEx of aligned and eligible activities to the Group total were determined on the basis of the managerial accounting system and Eni's control model of fixed costs which, starting from accounting data relating to purchases of goods and materials, services, labour costs and other charges, excludes raw materials costs, industrial plant variable costs and costs of products for resale and aggregates the remaining cost items in relation to the different measurement and control stages in the manufacturing/sale process:

i) fixed industrial costs which include the labor costs for personnel involved in the maintenance, operation and servicing of industrial plants, third-party services (mainly maintenance contracted to third parties), general plant costs, consumables (spare parts) and include energy efficiency actions at buildings and other properties, as well as the purchase of outputs from aligned activities to achieve CO_2 emission reductions;
ii) non-capitalised research & development costs;
iii) commercial & marketing fixed costs;
iv) general and administrative costs.

For the purposes of reporting obligations, management has identified industrial fixed costs and non-capitalised R&D costs as the aggregate 'OpEx' operating expenses corresponding to the definition of the denominator adopted by the Delegated Regulation on reporting.
In line with the provisions, the OpEx incurred to purchase enabling products or in relation to enabling manufacturing processes have been claimed by the economic activities carried out by Eni in compliance with Art. 16 of the Taxonomy Regulation so that do not lead to a lock-in of assets that undermine long-term environmental goals, considering their economic lives. In this context, the OpEx incurred by the E&P sector to increase energy efficiency/reduce CO_2 emissions at oil & gas plants were excluded. This principle has also been applied to CapEx.

1.2.2. Assessment of compliance with Regulation (EU) 2020/852

1.2.2.1. INFORMATION ON ASSESSMENT OF COMPLIANCE WITH REGULATION (EU) 2020/852

Eni's eligible activities for purpose of assessing their substantial contribution to the objective of climate change mitigation are:

- 3.6 Manufacture of other low carbon technologies;
- 3.14 manufacture of organic basic chemicals: production of monomers and other basic chemicals;
- 3.17 manufacture of plastics in primary form: production of polyethylene and styrene's obtained by processing monomers and production of resins and plastics from renewable feedstock;
- 4.1 electricity generation using solar photovoltaic technology: photovoltaic installations are managed by the Group subsidiary Plenitude and are located mainly in Italy, Spain, USA, Australia, Kazakhstan and France;
- 4.3 electricity generation from wind power: the production is obtained from onshore windmills that are managed by the Group subsidiary Plenitude and are located mainly in Italy, Spain, Kazakhstan;
- 4.8 electricity generation from bioenergy: production of electricity in installations with a total rated thermal input below 2 MW and using gaseous biomass fuels;
- 4.10 development of energy storage facilities in Italy and the United States;

- 4.13 manufacture of biogas and biofuels for use in transport and of bioliquids: production of biofuels by means of hydrogenating biofeedstock or waste organic materials. The manufactured product is a hydrogenated vegetable oil (HVO) that can be used as pure fuel or blended with fossil fuels to obtain a reduction in emitted CO_2 from combustion. This activity is performed at the biorefinery of Gela (Sicily) and Venice with total production capacity of 1.1 mln tons/y;
- 4.20 cogeneration of heat/cool and power from bioenergy: production of steam and electricity by means of cogeneration, utilizing forestry biomass at the Crescentino plant (Italy);
- 4.30 High-efficiency co-generation of heat/cool;
- 5.3-5.4 construction, extension and operation of wastewater collection, treatment and supply systems and renewal of wastewater collection, treatment and supply system;
- 5.7-5.8 anaerobic digestion of bio-waste: anaerobic digestion, biogas production and subsequent cogeneration for electricity production, as well as compost, at the Po' Energia Srl plant from organic fraction coming from the separate collection of municipal waste, as well as production of compost. Those activities are also eligible for the objective of circular economy (2.5 recovery of organic waste through anaerobic digestion or composting);
- 5.12 underground permanent geological storage of CO_2: this activity leverages depleted reservoirs operated by Eni. The main ongoing projects are the HyNet hub in UK to upgrade Eni's depleted reservoirs in the Liverpool bay to permanently store CO_2 emitted by local businesses in hard-to-abate industries and the Ravenna hub, off Italy;
- 6.5 transport by motorbikes, cars and light commercial vehicles: Enjoy rental service based on the 'free floating' model with collection and release of the vehicle at any point within the area covered by the service. The fleet consists of internal combustion, hybrid and electric vehicles;
- 6.15 infrastructure enabling low carbon road transport and public transport: this activity comprises construction, maintenance, and operations of electric charging points for EV, and is performed by Eni's subsidiary Plenitude.

The above-mentioned activities are also eligible for the objective of climate change adaptation. However, the Group does not engage in economic activities that manufacture productions and solutions for climate change adaptation. Therefore, the objective of climate change adaptation has been assessed as far as necessary to verify that each of Eni's eligible economic activities does not significantly harm any of the objectives of the Taxonomy, in compliance with art. 3 of regulation (UE) 2020/852.
Group economic activities eligible for the environmental objectives of DA 2023/2486 are immaterial.
As a result of the verification of the TSC for each eligible economic activity, Eni has assessed, as of the reference date of this Annual Financial Report, including the CSRD statement, that the following activities are aligned with the Taxonomy as they make a substantial contribution to achieving the climate change mitigation objective and that are in compliance with the DNSH criteria.

Below are the alignment assessments relating to the main activities:

3.17. MANUFACTURE OF PLASTICS IN PRIMARY FORM

The economic activity includes: (i) production of resins, especially biodegradable and compostable polyesters and copolyesters, derived in whole or in part from renewable raw materials; (ii) production of biodegradable and compostable plastics, i.e., blends of resins derived in whole or in part from renewable raw materials. These production lines belong to Novamont, whose control was acquired in the fourth quarter of 2023.
The economic activity 'Manufacture of plastics in primary form' is a transitional activity as of Article 10, paragraph 2, of Regulation (EU) 2020/852 if it meets the technical screening criteria described at the point 3.17 of Regulation (EU) 2021/2139.

Substantial contribution to climate change mitigation

For the assessment of substantial contribution to climate change mitigation, criterion c) related to activity 3.17 as stated in EU Regulation 2021/2139 was applied, as follows:
c) derived in whole or in part from renewable raw materials, and the greenhouse gas emissions over their lifecycle are lower than the greenhouse gas emissions in the lifecycle of equivalent primary form plastics manufactured from fossil fuels. Greenhouse gas emissions over the lifecycle are calculated using Recommendation 2013/179/EU or, alternatively, ISO 14067:2018 or ISO 14064-1:2018. Greenhouse gas emissions quantified over the lifecycle are verified by an independent third party.

In this context, chemicals derived from hydrocarbons were identified as equivalent to resins and plastics derived in whole or in part from renewable raw materials. These equivalent chemicals were identified considering chemical equivalence in terms of composition and equivalence in the chemical family. For both product lines, the hydrocarbon-derived equivalent is PBAT. Subsequently, emissions from Novamont's activity and the hydrocarbon equivalent were calculated based on the Life Cycle Thinking methodology, which includes all stages

of their respective supply chains (procurement, processing, transportation, and disposal). This analysis confirmed compliance with the stated criterion 'c' of the Taxonomy.

Do No Significant Harm ('DNSH')

Climate change adaptation

The Group has performed a risk assessment of the exposure of all aligned activities to acute and chronic weather events as required by Appendix 'A' to the Climate Delegated Regulation based on the Company's methodology described herein.
The management has assessed the risk of exposure of the Group's assets to climate-related acute and chronic hazards, following the guidelines of Appendix A to the Climate Delegated Regulation, setting generic criteria for DNSH to climate change adaptation.
The Group has put in place management control systems and procedures to identify, evaluate and mitigate physical climate risks, which the Company defines as the risk that potential perspective changes in meteorological patterns, extreme weather phenomena and gradual changes in weather conditions and in the physical environment linked to climate change may adversely and significantly affect assets' future performance, safety of operations and future expected cash flows, so to significantly harm the objective of climate change adaptation.
The management regularly reviews the exposure of the Group's assets to the acute and chronic climate-related hazards described in the above-mentioned Appendix A and other natural hazards based on a proprietary methodology to identify physical climate risks over a long-term horizon. The purpose of this risk assessment is to define and execute mitigation plans designated to adapt the Group assets to current or expected risks, considering the already existing barriers at each Company's asset. This assessment considers various timing horizons based on assets' useful lives (about thirty years for solar installation, wind mills and biorefineries, whereas recharging points for EV have seven years of useful live).

Eni's assessment methodology of assets' exposure to natural hazards features the following steps:
- it utilizes input data furnished by an external provider, which has elaborated detailed geographic maps of prospective climate-related risks ensuring a full coverage of onshore and offshore areas where Eni's assets are located. Those climate maps combine the most updated climate forecast models, also incorporating historical weather patterns, to provide expected quantitative trends in the evolution of climate-related events (like expected number of days with temperatures above or below historical averages, wind strength, rain intensity, etc.);
- it develops a stress test of the current asset portfolio, without limiting to assets' residual useful lives, to evaluate the potential, perspective exposure to climate-related risks till 2050;
- it is performed yearly, and it will undergo continuous improvement based on the experience that will be accumulated over time, as well as the evolution in the framework on how to identify and measure climate-related risks;
- it utilizes the IPCC SSP5 - 8.5 scenario to project the expected future climate-related trends and hazards in each geographical maps;
- it utilizes the geographic coordinates of each Company's asset (longitude and latitude) to locate it in a given quadrant (each with an area of one square kilometer) as defined by the external provider to recognize the climate-related risks, which each asset is potentially exposed to over a thirty-year horizon based on the adopted climate scenario;
- it considers in the risk-evaluating process also third-party assets and assets of the supply chain, where relevant to a full understanding of the risks which each Eni's asset is exposed to.

Once climate-related hazards have been identified and classified, the management evaluates each asset's existing barriers or factors both physical ones (structural characteristics of an asset design, materials used in its construction, distance from the sources of possible hazards, containment walls, hydraulic barriers, etc.) and systems and procedures (early warning systems, procedures to put in safety plants and equipment, existence of monitoring and verification plans, etc.).

The outcome of that review informs the management of the residual riskand:
- in case of chronic climate-related hazards, monitoring activities are designed, planned, and carried out leading to the possible implementation and follow-up of remediation measures;
- in case of acute climate-related hazards, asset integrity process is activated which can lead to the definition and activation of an adaptation plan.

Based on the described procedure and methodology, Eni's installations for the production of plastics in primary form show marginal residual exposure to prospective adverse weather events. For these risks, a site-specific risk assessment is planned during 2026 in order to define the corresponding monitoring plan and actions, with the objective of making the activity climate change adapted within the timeframe of the plan.

No violations of the DNSH principle were found in relation to the other environmental objectives.

4.1. ELECTRICITY GENERATION USING SOLAR PHOTOVOLTAIC TECHNOLOGY

Substantial contribution to climate change mitigation

The activity generates electricity using solar PV technology.

Do no significant harm ('DNSH')

Climate change adaptation

The Group has performed a risk assessment of the activity's exposure to chronic and acute climate-related hazards based on the methodology described under paragraph 'Physical risks' of the Sustainability Statement and has concluded that this activity is adapted to climate change.

Other objectives

No violations of the DNSH principle were found in relation to the other objectives.

4.3. ELECTRICITY GENERATION FROM WIND POWER

Substantial contribution to climate change mitigation

The activity generates electricity from wind power.

Do no significant harm ('DNSH')

Climate change adaptation

The Group has performed a risk assessment of the activity's exposure to chronic and acute climate-related hazards based on the methodology described under paragraph 'Physical risks' of the Sustainability Statement and has concluded that this activity is adapted to climate change.

Other objectives

No violations of the DNSH principle were found in relation to the other objectives.

4.8. ELECTRICITY GENERATION FROM BIOENERGY

Substantial contribution to climate change mitigation

Eni's activity comprises electricity generation installations each with a total rated thermal input below 2 MW, which are using gaseous biomass fuels. The installations are located in Italy.

Do no significant harm ('DNSH')

Climate change adaptation

The Group has performed a risk assessment of the activity's exposure to chronic and acute climate-related hazards based on the methodology described under paragraph 'Physical risks' of the Sustainability Statement and has concluded that this activity is adapted to climate change.

Other objectives

No violations of the DNSH principle were found in relation to the other objectives.

4.10 STORAGE OF ELECTRICITY

Substantial contribution to climate change mitigation

The activity consists of the construction and operation of electricity storage including pumped hydropower storage.

Do no significant harm ('DNSH')

Climate change adaptation

The Group has performed a risk assessment of the activity's exposure to chronic and acute climate-related hazards based on the methodology described under paragraph 'Physical risks' of the Sustainability Statement and has concluded that this activity is adapted to climate change.

Other objectives

No violations of the DNSH principle were found in relation to the other objectives.

4.13. MANUFACTURE OF BIOGAS AND BIOFUELS FOR USE IN TRANSPORT AND OF BIOLIQUIDS

The activity consists in manufacturing HVO for use in transport. The activity is performed at the biorefineries of Gela (Sicily) and Venice.

Substantial contribution to climate change mitigation

Each batch of HVO manufactured in 2025 has been reviewed to assess the substantial contribution to climate change mitigation. Volumes of HVO manufactured using food and feed crops as feedstock have been excluded from the KPI, as well as those produced using agricultural biomass that does not comply with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001.

The greenhouse gas emission savings from the HVO volumes manufactured from sustainable feedstock have been measured by applying the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive (EU) 2018/2001.

The saving has been calculated for each kind of biomass used as feedstock. Based on the outcome of this review, 95% of the volumes marketed to third parties at the Gela biorefinery have been assessed to contribute substantially to climate change mitigation.

The activity turnover, OpEx, and CapEx have apportioned to the relevant KPIs in proportion to the percentage of environmentally sustainable manufactured volumes of HVO.

Do no significant harm ('DNSH')

Climate change adaptation

Based on the assessment of this activity's exposure to climate-related hazards following the methodology and procedures described herein, the management has concluded that the Company's biorefinery of Gela exposed to a risk of water stress. The water risk monitoring plan is ongoing.

A monitoring plan is being implemented to check how the risk exposure evolves over time with the goal of adapting the activity to climate change within five years.

Other objectives

No violations of the DNSH principle were found in relation to the other objectives.

5.12. UNDERGROUND PERMANENT GEOLOGICAL STORAGE OF CO_2

The activity consists in building and operating the permanent underground HyNet hub to store CO_2 by leveraging Eni's depleted reservoirs, off the Liverpool Bay in UK. The storage service will be made available to local businesses in hard-to-abate industries according to a regulated tariff which is currently under negotiation. Italian authorities approved a pilot project to build and operate a plant for the storage of CO_2 utilizing the depleted natural gas fields of Eni offshore Ravenna in the Adriatic Sea.

Substantial contribution to climate change mitigation

The UK activity complies with ISO 27914:2017 for geological storage of CO_2. The Italian activity complies with provisions of Directive 2009/31/EC.

Do no significant harm ('DNSH')

Climate change adaptation

Based on the assessment of this activity's exposure to climate related hazards following the methodology and procedures described herein, the management has concluded that it is adapted to climate change.

Pollution prevention and control

The management foresees that by adopting the risk management systems and the procedures of monitoring & verification provided by the above-mentioned ISO rules, the activity will comply with the pollution thresholds and markers set by Directive 2009/31/C.

Sustainable use and protection of water and marine resources

Protection and restoration of biodiversity and ecosystem

The management foresees that by adopting the risk management systems and the monitoring & verification procedures provided by the above-mentioned ISO rules and by implementing all of the planned measures to ensure the environmental sustainability of the project to be granted all necessary authorizations by the relevant UK authorities, the DNSH criteria will be met with respect to the objectives of Sustainable use and protection of water and marine resources and of Protection and restoration of biodiversity and ecosystem.

6.15. INFRASTRUCTURE ENABLING LOW CARBON ROAD TRANSPORT AND PUBLIC TRANSPORT

Substantial contribution to climate change mitigation

The activity consists in installing and operating a network of electric charging points for EV and it is an enabling activity.
Considering the design and the geographical distribution that mitigates exposure at the portfolio level, also considering the remaining useful life, significant residual risks of exposure to adverse prospective weather events, the activity has been considered adapted.

Do no significant harm ('DNSH')

Climate change adaptation

The activity is adapted.

Pollution prevention and control

In the installation of electric charging points, the Company limits waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.
Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works, such as for example:

1. utilization of equipment with low environmental impact, which reduces noise, dust and pollutant emissions compare to traditional equipment;
2 limiting working hours by scheduling, when and where possible, construction or maintenance activities during the hours when there is less traffic to limit the impact on surrounding activities.

Other objectives

No violations of the DNSH principle were found in relation to the other objectives.

1.2.2.2. CONTRIBUTION TO MULTIPLE OBJECTIVES

Not applicable.

1.2.2.3. DISAGGREGATION OF KPIs

In the activity 4.13 manufacture of biofuels for use in transport, the biorefinery of Gela is a common facility for both the production of Taxonomy-aligned biofuels and for Taxonomy-eligible biofuels. The facility common costs have been apportioned to each activity in proportion to the manufactured volumes of biofuels.
The management believes that such disaggregation is based on criteria that are appropriate for the production process being implemented and reflects the technical specificities of that process.

1.2.3. Contextual information

1.2.3.1. CONTEXTUAL INFORMATION ABOUT TURNOVER KPI

The amounts that sum up the numerator of the turnover KPI have derived from contracts with customers and were recognized based on IFRS 15. The total amount of the numerator was €1.231 million and the break-down is as follows:

- €195 million from the sale of plastics in primary form;
- €79 million from the sale of electricity generated by the Group's PV installations;

- €159 million from the sale of electricity generated by the Group's windmills;
- €38 million from the sale of electricity generated by installations using gaseous biomass fuels;
- €751 million from the sale of biofuels (HVO) increased of €454 million compared to 2024 due to an favorable scenario for biofuels;

1.2.3.2. CONTEXTUAL INFORMATION ABOUT CAPEX KPI

The numerator of the CapEX KPI amounted to €1,270 million and comprised:

- €339 million related to the activity of electricity generation using solar photovoltaic technology, including in particular asset increases for progress in the construction program, of which €228 million is related to the new installed capacity in 2025 for 740 MW and €95 million for ready-to-build plants with capacity within the 2026-2030 plan period and €16 million related to capacity already installed as of 2025;
- €19 million related to the activity of production of electricity from wind energy related to asset increases for progress in the construction program, including €13 million for capacity already installed as of 2025 for 207 MW, and €6 million for ready-to-build plants within the 2026-2030 plan period;
- €24 million related to Storage of electricity, in particular referring to asset increases due to progress in the construction program, of which €23 million relates to capacity already installed as of 2025 for 200 MW and €1 million to ready-to-build plants within the 2026-2030 plan period;
- €355 million related to the activity of production of biofuels, relating to the increase in Property, Plant, and Equipment (PP&E) mainly related to the Venice and Gela biorefineries for €82 million and €165 million related to the launch of the conversion project into a biorefinery in Livorno, consisting of new facilities for the production of hydrogenated biofuels, as well as a biogenic feedstock pretreatment unit and a 500,000-ton-per-year Ecofining™ plant.

Regarding Venice, several projects are underway to upgrade the biorefinery. The main ones concern the upgrading of the Ecofining unit and the construction of the Steam Reformer plant, which will enable the production of biojet and increase capacity to a total of 600 kton/year. Regarding Gela, the upgrading of the Biomass Treatment Unit (BTU) has been completed to enhance the processing of more complex feedstocks, and the construction of the plant for the production of biojet has been completed, with production starting in January 2025.

In addition, the Bleaching Earth Regeneration project has been launched, which will enable the reactivation of bleaching earth and the treatment of gummy waters.

These biorefining projects are part of Eni's industrial investment plan for the five-year period 2026-2030, which will be approved by the Board of Directors on March 18, 2026, and represent some of the drivers the Group has activated to achieve the goal of reaching a capacity of approximately 5 million tonnes per year by 2030.

- 387 million relating to the permanent CO_2 storage activity, fully allocated to the increase in intangible assets, as part of the projects for the development of the HyNet and Bacton storage projects in the United Kingdom and, to a lesser extent, the first phase of the Ravenna storage hub and the L10 storage project in the Netherlands; these projects were included in the four-year investment plan of the Eni Group approved by Corporate Management on February 26, 2025. The total spending commitment for the aforementioned projects under the Eni 2026-2030 Strategic Plan amounts to €260 million, mainly in the form of financial investments in Eni CCUS Holding Ltd, company in which, at the end of 2025, 49.99% was sold to a private equity fund, establishing joint control between two shareholders. This entity will continue the development of CCS projects in the United Kingdom and the Netherlands and will also hold the option to acquire the Ravenna project upon reaching FID.
- €81 million relating to the activity of installing recharging points for EV, as well as to the upgrade interventions of the existing infrastructure, allocated to increases in PP&E by €78 million and intangible assets by €3 million, within the framework of the charging network expansion plan with the installation of approximately 1.5 thousand new charging stations under the Plenitude brand in 2025;
- €46 million related to the activity of production of electricity generated by installations using gaseous biomass fuels.

1.2.3.3. CONTEXTUAL INFORMATION ABOUT THE OPEX KPI

The numerator of the OpEx KPI comprises €374 million of expenses that mainly related to maintenance and repair, and other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the Eni or third party to whom activities are outsourced that were necessary to ensure the continued and effective functioning of such assets. The breakdown related to the main activities is as follows:

- €40 million incurred in the production plastics in primary form;
- €34 million incurred in the production of electricity from photovoltaic plants, related to maintenance and other daily operating expenses (inspections, cleaning, and others);

- €52 million incurred in the production of electricity from wind plants, related to maintenance and other daily operating expenses (inspections, cleaning, and others);
- €11 million incurred in the production of electricity generated by installations using gaseous biomass fuels;
- €232 million incurred in the production of biofuels, related to maintenance and other daily operating expenses (inspections, cleaning, and others).

Compliance with the Minimum Safeguards (Ms) - Article 3 'c' of the EU Taxonomy Regulation

The criteria for the eco-sustainability of economic activities outlined in article 3 of the Taxonomy Regulation call for respecting minimum safeguards when conducting business (referred to in paragraph 'c'). The rule under Article 18 identifies the MS with the procedures implemented by a company to ensure that business conduct complies with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights. Compliance with the MS includes the principles and rights set out in the eight core conventions identified in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work and in the International Bill of Human Rights.

When companies implement these procedures, they must also comply with the 'do no significant harm' principle outlined in Article 2, paragraph 17 of Regulation (EU) 2019/2088, the Sustainable Finance Disclosure Regulation (SFDR). The SFDR requires financial market participants to assess the ESG risk of the investments within the financial products they intend to offer investors, measuring the ESG performance of the investee companies against a predefined set of key impact indicators in critical 'principal adverse impact' areas. Five of these indicators have a social nature: (i) violations of the UN Global Compact principles and the OECD Guidelines for Multinational Enterprises; (ii) lack of processes and compliance mechanisms to monitor compliance with the previous point's principles; (iii) unadjusted gender pay gap; (iv) Board gender diversity; and (v) exposure to controversial weapons. The definition of sustainable investment in article 2 (17) of the SFDR states that an investment is sustainable if it contributes to broadly defined environmental or social objectives, provided that it does not harm any of these objectives. Thus, Eni assumes that in complying with the SFDR principle 'do no significant harm', it is understood to refer to the five social impact indicators described above, four of which are included in Eni's human rights due diligence processes. Regarding the fifth, Eni confirms that it does not have any exposure to controversial weapons.

The OECD Guidelines for Multinational Enterprises are principles for responsible business conduct related to eight business areas:
- three relate to the issues of human rights (human rights, consumer protection, employment and industrial relations);
- Anti-Corruption;
- fair competition;
- taxation.

Finally, environmental protection is treated by the sustainability performance criteria set article 3 of the Taxonomy Regulation, while science/technology are out of the scope.

The ILO's eight labor conventions are comprised in the wider issue of respect for human rights.

Observance of the fundamental principles of human rights contained in the International Bill of Human Rights (Universal Declaration of Human Rights, International Covenant on Civil and Political Rights and International Covenant on Economic Social and Cultural Rights) is ensured by Eni's compliance with the Italian Constitution and rules intended to implement it, which embody human rights principles. As a company incorporated in Italy, Eni is obliged to observe them.

Compliance with the safeguard clause is based on establishing and maintaining adequate company due diligence processes and company's management systems in the following areas:
- human rights;
- Anti-corruption;
- compliance with competition law;
- business taxation.

Furthermore, evidence of compliance with the MS is given by absence of legal proceedings against each of the Group companies or members of its top management for violations of national or international laws relating to such matters that have resulted in final convictions; or the absence of complaints or reports of alleged human rights violations submitted by individual stakeholders or groups of stakeholders to an OECD National Contact Point or to the Business and Human Rights Resource Centre, in the wake of which the Company has not demonstrated concrete commitment to addressing and managing the report, failing to cooperate in its resolution and/or to adopt a remediation plan in the event it is responsible for causing and/or contributing to the negative impact of the complaint.

Eni's due diligence systems:

- **ANTI-CORRUPTION**. Within the context of the Company's zero tolerance for corruption, Eni has adopted a controlled environment that includes processes and controls designed to minimize the risk of behavior or transactions that could lead to willful or negligent acts of corruption. This aims to ensure constant and strict compliance of Eni's employees, contractors and other individuals working or acting on behalf of Eni with the anti-corruption laws in force in the Countries where the Company operates. This system also applies to money laundering. The control environment is based on values the organization shares, starting with top management. It includes establishing a code of ethics inspired by the principles of transparency, honesty, fairness, and good faith in conducting business, adherence to the UN Ten Principles of Corporate Responsibility, participation in the Global Compact and personnel training on ethical issues. The processes and controls are designed to ensure accurate and transparent recording of corporate transactions, assessment of economic counterparties in significant transactions (acquisitions/divestment of subsidiaries, shareholdings and assets, mining rights, business combinations, etc.), involvement of certain types of counterparties (business associates, joint venture partners, brokers) or in areas (trading, non-profit initiatives, sponsorships) exposed to corruption risks, as well as compliance of business conduct with internal rules under all circumstances where a breach of the code of ethics might be possible, to prevent any form of corruption in managing the business. An integral part of Eni's DD on Anti-Corruption is establishing and maintaining a whistleblowing mechanism even for managing anonymous reports received by the Company through a well-identified and recognizable channel of alleged violations of anti-corruption and money laundering regulations (this mechanism also applies to the DD on Human Rights). In 2025, neither the Company nor members of senior management were party to criminal proceedings for violating anti-corruption regulations that resulted in a final verdict of conviction. Please refer to the notes to the consolidated financial statements for more information on the status of the Group's legal proceedings.

- **TAXATION**. Eni has adopted a due diligence system for managing relations with the tax authorities of the Countries in which it operates. The aim is to minimize the risk that business operations violate applicable tax regulations. The Company's tax guidelines provide for the payment of taxes in the Countries where operations take place according to the merit as well as the letter of local rules and rejects aggressive tax policy choices, including delocalization of economic activities to so-called tax havens. The Company has a Tax Control Framework, i.e. a specific tax risk control system. Management is responsible for verifying consistency between tax management choices and the Board-approved strategy. The control environment and processes/procedures are designed to mitigate the risk of violations which could trigger significant financial or reputational impact (tax risk). In 2025, no Group company was party to any tax dispute for violations of tax rules or tax fraud resulting in a final verdict of conviction. For more information on the status of the Group's tax litigation, please refer to the notes to the consolidated financial statements. These disputes relate to the technical interpretation of local tax regulations, which are often very complex. They are managed with a view to reconciliation.

- **FAIR COMPETITION**. Eni has set up a controlled environment and a set of procedures and controls to minimize the risk that business and corporate activities violate the rules protecting competition in the various Countries where it operates. Among the fundamental values of the Company are the principles of fair competition – understood as a market environment that encourages companies to excel in the quality and cost effectiveness of the products and/or services sold/supplied – and compliance with antitrust legislation. Eni's control system has three phases: prevention, risk monitoring/mitigation and counteracting unlawful conduct. It is designed to minimize the risk that Eni's business units and subsidiaries engage in anti-competitive conduct, adopt practices that restrict the free market or collude with competing companies. Corporate transactions to increase market share (mergers/acquisitions) are executed after the antitrust authorities of the jurisdictions concerned have been informed. Appropriate remediation plans are formulated in response to any comments received and in compliance with standstill obligations and the prohibition of unlawful exchange of information during the negotiation and due diligence phases. In 2025, no Group company or senior management member was party to disputes for antitrust legislation violations that resulted in a final verdict of conviction. On the reporting date, there was no significant pending antitrust disputes.

- **HUMAN RIGHTS**. Human rights are at the heart of Eni's vision as a responsible company and a core component of the organization's values, culture, and management systems. Eni is committed to respecting human rights in all business activities and places similar expectations on business partners operating on behalf of Eni or who are contracted over the course of Eni's industrial activities. Eni has adopted a human rights due diligence process that complies with the OECD Guidelines for Multinational Enterprises, including OECD guidelines on Human Rights DD, and the United Nations Guiding Principles on Business and Human Rights (UNGP).

Eni is committed to carrying out Human Rights Due Diligence in its activities and has adopted a model that identifies and assesses risks relating to the potential violation of Human Rights from a dual perspective:

- the risk of causing (or contributing to causing) actual or potential adverse impacts on Human Rights, with reference to the UNGPs and the OECD Guidelines;
- the risk of incurring sanctions, significant financial losses, or reputational damage.

Eni assesses the Human Rights potential and actual impacts of its activities on an ongoing basis and identifies specifically tailored strategies and solutions, in the context of an ongoing effort to improve prevention and mitigation of such impacts.

In line with OECD/UNGP guidelines, Eni's DD on human rights is structured along six steps:

i) adoption of a commitment statement, by the top management, upholding respect for human rights and the integration of human rights into company management systems, processes and policies;
ii) recognition of value chain stages and business relationships where Eni is most exposed to risks of human rights violation leading to identification of Salient Human Rights Issues for Eni, that are defined based on the business activities, the contexts in which Eni operates and the sharing with relevant local and international stakeholders, through the adoption of a risk-based approach;
iii) a risk assessment aiming to identify and evaluate the adverse impacts of the company's activities on human rights, which foresees the involvement of stakeholders;
iv) the design and implementation of measures to prevent, cease or mitigate any adverse impact;
v) the verification of the effectiveness of the measures taken;
vi) reporting on outcomes and impacts relating to actions undertaken by the company to prevent, cease or mitigate the adverse impact and the measures taken, which targets interested stakeholders and provides useful inputs to improve planning of future company's activities.

In line with OECD guidelines, Eni has established a mechanism for collecting and evaluating complaints and concerns brought to the Company's attention through appropriate channels for listening and for the receipt of communications by individuals, communities, or associations of individuals, aimed at ensuring that any possible violations of Human Rights are promptly detected, scrutinized, managed and – where ascertained – remedied.

In the event of alleged Human Rights violation the company provides two schemes of access to the Company:

- a 'Grievance Mechanism', which includes a set of procedures that Eni makes available for the receipt and treatment of alleged violations, which include the options to lodge, in written or verbal form, complaints or grievances on part of affected stakeholders in relation to the Eni's business activities and on their management and resolution. Human rights grievances qualified as 'significant' entail a specific procedure for their scrutiny and response;
- 'Reporting', which includes the channels available to employees or third parties to report, even confidentially or anonymously, issues concerning the Internal Control System or alleged violations of the principles stated in Eni's Code of Ethics, such as business ethics, bullying, harassment, discrimination, and respect for Human Rights.

Eni also cooperates with other non-judicial redress mechanisms, such as the one provided and regulated by the OECD Guidelines and set up at OECD National Contact Points.

Eni is actively committed to reviewing complaints and providing or cooperating to provide remedies for adverse human rights impacts that it may have caused or contributed to, and to make every effort to promote the achievement of the same objective in cases where the impact is directly related to its operations. Eni cooperates actively and in good faith with other access facilities to reach a judicial or non-judicial resolution to open issues. In no case does Eni prohibit potential claimants access to remediation measures. The company is committed to preventing reprisals against workers and other stakeholders for raising human rights concerns. It does not tolerate or contribute to threats, intimidation, reprisals or attacks against human rights defenders and stakeholders involved with its operations.

An integral part of due diligence is the communication of the obtained results. Eni publishes a yearly report 'Eni for' sustainability, which includes a dedicated section to human rights reporting to inform and update stakeholders on progress made to address human rights issues.

In 2025, Eni did not receive any final verdict of conviction for violations of laws, regulations or other regulatory institutions relating to human rights, bribery, competition or tax violations. The Company is cooperating actively and in good faith with the OECD National Contact Points to resolve pending Specific Instances.

In conclusion, considering the draft Report 'Minimum Safeguards', Eni believes it complies with the safeguard clause of Article 3, paragraph 'c' of the EU Taxonomy Regulation.

RECAP KPI

Financial year 2025				
KPI (1)	Total (2)	Proportion of Taxonomy eligible activities (3)	Taxonomy aligned activitie (4)	Proportion of Taxonomy aligned activities (5)
Text	Currency	%	Currency	%
Turnover	82,151	6.6%	1,231	1.5%
CapEx	11,750	13.8%	1,270	10.8%
OpEx	4,142	17.8%	374	9%

REPORTED KPI (TURNOVER)

Financial year 2025				
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (proportion of Taxonomy eligible Turnover) (3)	Taxonomy aligned KPI (monetary value of Turnover) (4)	Taxonomy aligned KPI (proportion of Taxonomy aligned Turnover) (5)
Text		%	Currency	%
Manufacture of organic basic chemicals	CCM 3.14	1.32%		0.00%
Manufacture of plastics in primary form	CCM 3.17	1.55%	195	0.24%
Electricity generation using solar photovoltaic technology	CCM 4.1	0.10%	79	0.10%
Electricity generation (wind)	CCM 4.3	0.19%	159	0.19%
Electricity generation from bioenergy	CCM 4.8	0.05%	38	0.05%
Transmission and distribution of electricity	CCM 4.9	0.00%		0.00%
Storage of electricity	CCM 4.10	0.00%	2	0.00%
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	1.18%	751	0.91%
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	2.12%		0.00%
Construction, extension and operation of waste water collection and treatment	CCM 5.3	0.03%		0.00%
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	0.00%		0.00%
Anaerobic digestion of bio-waste	CCM 5.7	0.00%	2	0.00%
Underground permanent geological storage of CO_2	CCM 5.12	0.00%	4	0.00%
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	0.02%	1	0.00%
Sum of alignment per objective				
Total KPI (Turnover)		**6.6%**	**82,151**	**1.5%**

Breakdown by environmental objectives of Taxonomy-aligned activities										
Climate Change Mitigation (CCM) (6)	Climate Change Adaptation (CCA) (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Proportion of enabling activities (12)	Proportion of transitional activities (13)	Not assessed activities considered non material (14)	Taxonomy aligned activities in previous financial year (N-1) (15)	Proportion of Taxonomy aligned activities in previous financial year (N-1) (16)
%	%	%	%	%	%			%	Currency	%
1.5%							0.24%	%	812	0.9%
10.8%						0.69%	0.03%	%	1,222	7.9%
9.0%							0.97%	%	282	6.5%

Environmental objective of Taxonomy-aligned activities								
Climate Change Mitigation (CCM) (6)	Climate Change Adaptation (CCA) (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
%	%	%	%	%	%	E	T	%
0.00%								0%
0.24%							T	15%
0.10%								100%
0.19%								100%
0.05%								100%
0.00%								0%
0.00%								100%
0.91%								78%
0.00%								0%
0.00%								0%
0.00%								0%
0.00%								67%
0.00%								100%
0.00%								5%
1.5%								
						%	**%**	**22.79%**

REPORTED KPI (CAPEX)

Financial year 2025				
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (Proportion of Taxonomy eligible CapEx) (3)	Taxonomy aligned KPI (monetary value of CapEx) (4)	Taxonomy aligned KPI (Proportion of Taxonomy aligned CapEx) (5)
Text		%	Currency	%
Manufacture of organic basic chemicals	CCM 3.14	0.56%		0.00%
Manufacture of plastics in primary form	CCM 3.17	0.49%	4	0.03%
Electricity generation using solar photovoltaic technology	CCM 4.1	2.89%	339	2.89%
Electricity generation (wind)	CCM 4.3	0.16%	19	0.16%
Electricity generation from bioenergy	CCM 4.8	0.39%	46	0.39%
Storage of electricity	CCM 4.10	0.20%	23	0.20%
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	3.88%	355	3.02%
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	0.62%		0.00%
Construction, extension and operation of waste water collection and treatment	CCM 5.3	0.22%		0.00%
Composting of bio-waste	CCM 5.8	0.14%	16	0.14%
Underground permanent geological storage of CO_2	CCM 5.12	3.29%	387	3.29%
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	0.21%		0.00%
Infrastructure enabling road transport and public transport	CCM 6.15	0.69%	81	0.69%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.03%		0.00%
Sum of alignment per objective				
Total KPI (CapEx)		**13.8%**	**11,750**	**10.8%**

Environmental objective of Taxonomy-aligned activities								
Climate Change Mitigation (CCM) (6)	Climate Change Adaptation (CCA) (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
%	%	%	%	%	%	E	T	%
0.00%								0%
0.03%							T	7%
2.89%								100%
0.16%								100%
0.39%								100%
0.20%								100%
3.02%								78%
0.00%								0%
0.00%								0%
0.14%								100%
3.29%								100%
0.00%								0%
0.69%						E		100%
0.00%								0%
10.8%								
						%	**%**	**78.49%**

REPORTED KPI (OPEX)

Financial year 2025				
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (Proportion of Taxonomy eligible Opex) (3)	Taxonomy aligned KPI (monetary value of Opex) (4)	Taxonomy aligned KPI (Proportion of Taxonomy aligned Opex) (5)
Text		%	Currency	%
Manufacture of other low carbon technologies	CCM 3.6	0.19%		0.00%
Manufacture of organic basic chemicals	CCM 3.14	0.27%		0.00%
Manufacture of plastics in primary form	CCM 3.17	2.37%	40	0.97%
Electricity generation using solar photovoltaic technology	CCM 4.1	0.82%	34	0.82%
Electricity generation (wind)	CCM 4.3	1.26%	52	1.26%
Electricity generation from bioenergy	CCM 4.8	0.27%	11	0.27%
Transmission and distribution of electricity	CCM 4.9	0.10%		0.00%
Storage of electricity	CCM 4.10	0.05%	2	0.05%
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13	6.20%	232	5.60%
Cogeneration of heat/cool and power from bioenergy	CCM 4.20	0.41%		0.00%
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30	1.35%		0.00%
Construction, extension and operation of waste water collection and treatment	CCM 5.3	3.96%		0.00%
Collection and transport of non-hazardous waste in source segregated fractions	CCM 5.5	0.29%		0.00%
Composting of bio-waste	CCM 5.8	0.02%	1	0.02%
Underground permanent geological storage of CO_2	CCM 5.12	0.10%	2	0.05%
Transport by motorbikes, passenger cars and commercial vehicles	CCM 6.5	0.12%		0.00%
Sum of alignment per objective				
Total KPI (OpEx)		**17.8%**	**4,142**	**9.0%**

Environmental objective of Taxonomy-aligned activities								
Climate Change Mitigation (CCM) (6)	Climate Change Adaptation (CCA) (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
%	%	%	%	%	%	E	T	%
0.00%								0%
0.00%								0%
0.97%							T	41%
0.82%								100%
1.26%								100%
0.27%								100%
0.00%								0%
0.05%								100%
5.60%								90%
0.00%								0%
0.00%								0%
0.00%								0%
0.00%								0%
0.02%								100%
0.05%								50%
0.00%								0%
9.0%								
						%	**%**	**50.82%**

Content index [ESRS 2 IRO-2]

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
ESRS 2 - GENERAL DISCLOSURES				
ESRS 2 BP-1 – General basis for preparation of the sustainability statement				Eni reporting system; Reporting principles and criteria
ESRS 2 BP-2 – Disclosures in relation to specific circumstances				Eni reporting system; Reporting principles and criteria; Content Index
ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies	- Par. 21 (d): Sustainable Finance Disclosure Regulation; Benchmark Regulation		Integrated Risk Management Governance	
ESRS 2 GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies			Governance: The internal control system on mandatory sustainability reporting	Process and results of the double materiality assessment
ESRS 2 GOV-3 – Integration of sustainability-related performance in incentive schemes			Governance: The remuneration policy of the corporate bodies	Climate change: Climate governance
ESRS 2 GOV-4 – Statement on due diligence	- Par. 30 - Sustainable Finance Disclosure Regulation		Governance	Statement on due diligence
ESRS 2 GOV-5 – Risk management and internal controls over sustainability reporting			Governance: The Internal Control and Risk Management System	
ESRS 2 SBM-1 – Strategy, Business Model and Value Chain	- Par. 40 (d) i – Sustainable Finance Disclosure Regulation; Pillar 3; Benchmark Regulation - Par. 40 (d) ii, iii – Sustainable Finance Disclosure Regulation; Benchmark Regulation - Par. 40 (d) iv – Benchmark Regulation		Activities Business model Strategy	
ESRS 2 SBM-2 – Interests and views of stakeholders			Business model	Stakeholder engagement
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model			Business model	Material topics for Eni and its stakeholders: The resilience of the strategy to material IROs; 'Material impacts, risks and opportunities (IROs)' sections in all thematic chapters
ESRS 2 IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities			Integrated Risk Management	Process and results of the double materiality assessment
ESRS 2 IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statement				Content Index

(*) The indication 'Not material' is specified only for those KPIs that refer to other European regulations.

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
ESRS 2 Policies MDR-P – Policies adopted to manage material sustainability matters				'Policies' sections in all thematic chapters; Reporting principles and criteria: Code of Ethics and Policies
ESRS 2 Actions MDR-A – Actions and resources in relation to material sustainability matters				Environment and Eni's management system: HSE management system; 'Actions taken on material IROs' sections in all thematic chapters; Health & Safety: Actions taken on material IROs
ESRS 2 Metrics MDR-M – Metrics in relation to material sustainability matters				'Metrics' sections in all thematic chapters
ESRS 2 Targets MDR-T – Tracking effectiveness of policies and actions through targets				'Targets and commitments' sections in all thematic chapters; Climate change: Eni decarbonisation targets; Methane and flaring emission reduction targets in the Upstream business
ESRS E-1 CLIMATE CHANGE				
ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes				Climate change: Climate governance
ESRS E1-1 Transition plan for climate change mitigation	- Par. 14 – EU Climate Law - Par. 16 (g) – Pillar 3; Benchmark Regulation			Climate change: Decarbonisation Plan; Decarbonisation levers; Assessment of locked-in emissions; Capital allocation; EU Taxonomy Annex to EU Taxonomy
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		PHASE-IN only for paragraph 48 (e) (anticipated financial effects)		Climate change: Resilience of the strategy to transition scenarios
ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities			Risk factors and uncertainties Integrated Risk Management	Climate change: Material impacts, risks and opportunities (IROs); Resilience of the strategy to transition scenarios EU Taxonomy Annex to EU Taxonomy
E1-2 – Policies related to climate change mitigation and adaptation				Climate change: Policies
E1-3 – Actions and resources in relation to climate change policies				Climate change: Decarbonisation Plan; Decarbonisation levers; Capital allocation
E1-4 – Targets related to climate change mitigation and adaptation	- Par. 34 – Sustainable Finance Disclosure Regulation; Pillar 3; Benchmark Regulation			Climate change: Targets and commitments; Eni's decarbonisation targets; Methane and flaring emission reduction targets in the Upstream
E1-5 – Energy consumption and mix	- Par. 37, 38, from 40 to 43: Sustainable Finance Disclosure Regulation	Par. from 40 to 43: Sustainable Finance Disclosure Regulation – NON-MATERIAL. The intensity indicators, and their trends, based on revenues are not representative for the sector as revenues are strictly dependent on the commodities prices		Climate change: Metrics

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	- Par. 44, from 53 to 55: Sustainable Finance Disclosure Regulation; Pillar 3; Benchmark Regulation	Par. from 53 to 55: Sustainable Finance Disclosure Regulation; Pillar 3; Benchmark Regulation – NON-MATERIAL. The intensity indicators, and their trends, based on revenues are not representative for the sector as revenues are strictly dependent on the commodities prices		Climate change: Metrics
E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	- Par. 56 – EU Climate Law		Operating review: CCS and Agri	Climate change: GHG emissions offsets and removals
E1-8 – Internal carbon pricing				Climate change: Internal carbon pricing
E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	- Par. 66: Benchmark Regulation - Par. 66 (a), (c); - Par. 67 (c): Pillar 3 - Par. 69: Benchmark Regulation	PHASE-IN		
ENTITY-SPECIFIC (ES) E-1				
- Scope 1 GHG emissions by category - Other emission indicators - Methane emissions and emissive intensity - Flaring volumes - Installed capacity from renewable sources and of biorefineries - Sold production of biofuels				Climate change: Metrics
ENTITY-SPECIFIC (ES) INNOVATION				
ESRS 2 Policies MDR-P – Policies adopted to manage material sustainability matters				Climate change: Policies
ESRS 2 Actions MDR-A – Actions and resources in relation to material sustainability matters				Climate change: Patents and innovation
ESRS 2 Metrics MDR-M – Metrics in relation to material sustainability matters				Climate change: Patents and innovation
ESRS 2 Targets MDR-T – Tracking effectiveness of policies and actions through targets				Climate change: Patents and innovation
ESRS E-2 POLLUTION				
ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities			Risk factors and uncertainties	Environment and Eni's management system: HSE management system
E2-1 – Policies related to pollution				Pollution: Policies
E2-2 – Actions and resources related to pollution				Pollution: Actions taken on material IROs
E2-3 – Targets related to pollution				Pollution: Targets and commitments
E2-4 – Pollution of air, water and soil	- Par. 28: Sustainable Finance Disclosure Regulation			Pollution: Metrics

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
E2-5 – Substances of concern and substances of very high concern		NON-MATERIAL		
E2-6 – Anticipated financial effects from material pollution-related risks and opportunities		PHASE-IN		
ENTITY-SPECIFIC (ES) E-2				
Oil and Chemical spill				Pollution: Metrics
ESRS E-3 WATER AND MARINE RESOURCES				
ESRS 2 IRO-1 – Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities				Environment and Eni's management system: HSE management system
E3-1 – Policies related to water and marine resources	- Par. 9, 13, 14: Sustainable Finance Disclosure Regulation	Par. 13: Sustainable Finance Disclosure Regulation – NOT APPLICABLE. Policies cover all sites Par. 14: Sustainable Finance Disclosure Regulation – NON-MATERIAL		Water resources: Policies
E3-2 – Actions and resources related to water and marine resources				Water resources: Actions taken on material IROs
E3-3 – Targets related to water and marine resources				Water resources: Targets and commitments
E3-4 – Water consumption	- Par. 28 (c), 29: Sustainable Finance Disclosure Regulation	Par. 29: Sustainable Finance Disclosure Regulation – NON-MATERIAL. The intensity indicators, and their trends, based on revenues are not representative for the sector as revenues are strictly dependent on the commodities prices		Water resources: Metrics
E3-5 – Anticipated financial effects from material water and marine resources related risks and opportunities		PHASE-IN		
ENTITY-SPECIFIC (ES) E-3				
Water withdrawals and discharges Fresh water reuse Re-injected produced water				Water resources: Metrics
ESRS E-4 BIODIVERSITY AND ECOSYSTEMS				
E4-1 — Transition plan and consideration of biodiversity and ecosystems in strategy and business model				Biodiversity: Material impacts, risks and opportunities (IROs); Material risks and opportunities
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	- Par. 16 (a) i, (b), (c): Sustainable Finance Disclosure Regulation			Biodiversity: Actions taken on material IROs

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
ESRS 2 IRO-1 — Description of processes to identify and assess material biodiversity and ecosystem related impacts, risks, dependencies and opportunities				Environment and Eni's management system: HSE management system
E4-2 — Policies related to biodiversity and ecosystems	- Par. 24 (b), (c), (d): Sustainable Finance Disclosure Regulation	Par. 24 (c): Sustainable Finance Disclosure Regulation – NON-MATERIAL		Biodiversity: Policies
E4-3 — Actions and resources related to biodiversity and ecosystems				Biodiversity: Actions taken on material IROs
E4-4 — Targets related to biodiversity and ecosystems				Biodiversity: Targets and commitments
E4-5 — Impact metrics related to biodiversity and ecosystems change				Biodiversity: Actions taken on material IROs
E4-6 – Anticipated financial effects from material biodiversity and ecosystem-related risks and opportunities		PHASE-IN		
ESRS E-5 RESOURCE USE AND CIRCULAR ECONOMY				
ESRS 2 IRO-1 — Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities				Environment and Eni's management system: HSE management system
E5-1 — Policies related to resource use and circular economy				Resource use and circular economy: Policies
E5-2 — Actions and resources related to resource use and circular economy			Operating review: Refining and Chemicals, Environmental activities	Resource use and circular economy: Actions taken on material IROs
E5-3 – Targets related to resource use and circular economy				Resource use and circular economy: Targets and commitments
E5-4 – Resource inflows			Operating review: Refining and Chemicals	Resource use and circular economy: Metrics
E5-5 – Resource outflows	- Par. 37 (d), 39: Sustainable Finance Disclosure Regulation		Operating review: Refining and Chemicals	Resource use and circular economy: Metrics
E5-6 – Anticipated financial effects from material resource use and circular economy-related risks and opportunities		PHASE-IN		
ESRS S-1 OWN WORKFORCE				
ESRS 2 SBM-2 – Interests and views of stakeholders				Stakeholder engagement; Eni workforce: Employee engagement
ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	- Par. 14 (f), (g): Sustainable Finance Disclosure Regulation			Eni workforce: Material impacts, risks and opportunities (IROs); Health & Safety: Material impacts, risks and opportunities (IROs)
S1-1 – Policies related to own workforce	- Par. 20, 22, 23: Sustainable Finance Disclosure Regulation - Par. 21: Benchmark Regulation			Human Rights for Eni: Policies; Eni workforce: Policies; Health & Safety: Policies

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
S1-2 – Processes for engaging with own workforce and workers' representatives about impacts				Eni workforce: Employee engagement
S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns	- Par. 32 (c): Sustainable Finance Disclosure Regulation		Governance: The Internal Control and Risk Management System	Human Rights for Eni: Access to remedial measures, whistleblowing process and grievance mechanisms; Eni workforce: Employee engagement
S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions				Human Rights for Eni: Human Rights Due Diligence; Eni workforce: Actions taken on material IROs; Health & Safety: Actions taken on material IROs
S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities				Eni workforce: Targets and commitments; Health & Safety: Targets and commitments
S1-6 – Characteristics of the undertaking's employees				Eni workforce: Metrics
S1-7 – Characteristics of nonemployees in the undertaking's own workforce				Eni workforce: Metrics
S1-8 – Collective bargaining coverage and social dialogue				Eni workforce: Employee engagement; Metrics
S1-9 – Diversity metrics				Eni workforce: Metrics
S1-10 – Adequate wages				Eni workforce: Metrics
S1-11 – Social protection		PHASE-IN		
S1-12 – People with disabilities		PHASE-IN		
S1-13 – Training and skills development metrics				Eni workforce: Metrics
S1-14 – Health and safety metrics	- Par. 88 (b), (c): Sustainable Finance Disclosure Regulation; Benchmark Regulation; - Par. 88 (e): Sustainable Finance Disclosure Regulation	Par. 88 (b), (c): Sustainable Finance Disclosure Regulation; Benchmark Regulation - PHASE-IN (non-employees) Par. 88 (e): Sustainable Finance Disclosure Regulation - PHASE-IN (with reference to occupational illnesses. Phase-in adopted also for non-employees)		Health & Safety: Metrics
S1-15 – Work-life balance metrics				Eni workforce: Metrics
S1-16 – Remuneration metrics (pay gap and total remuneration)	- Par. 97 (a): Sustainable Finance Disclosure Regulation; Benchmark Regulation; - Par. 97 (b): Sustainable Finance Disclosure Regulation			Eni workforce: Metrics
S1-17 – Incidents, complaints and severe human rights impacts	- Par. 103 (a): Sustainable Finance Disclosure Regulation; - Par. 104 (a): Sustainable Finance; Benchmark Regulation			Human Rights for Eni: Access to remedial measures, whistleblowing process and grievance mechanisms; Disputes and non-judicial remedy mechanisms

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
ENTITY-SPECIFIC (ES) S-1 OWN WORKFORCE				
- Training on Human Rights - Employment indicators: employees abroad, new hires and training - Occupational safety and health indicators - Health initiatives				Human Rights for Eni: Eni's approach to human rights; Eni workforce: Metrics; Health & Safety: Metrics
ENTITY-SPECIFIC (ES) HEALTH & SAFETY - PROCESS SAFETY AND ASSET INTEGRITY				
ESRS 2 Policies MDR-P – Policies adopted to manage material sustainability matters				Health & Safety: Policies
ESRS 2 Actions MDR-A – Actions and resources in relation to material sustainability matters				Health & Safety: Process safety; Asset integrity
ESRS 2 Metrics MDR-M – Metrics in relation to material sustainability matters				Health & Safety: Process safety
ESRS 2 Targets MDR-T – Tracking effectiveness of policies and actions through targets				Health & Safety: Targets and commitments
ESRS S-2 WORKERS IN THE VALUE CHAIN				
ESRS 2 SBM-2 – Interests and views of stakeholders				Stakeholder engagement; Workers in Eni's value chain: Engagement of the workers in the value chain
ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	- Par. 11 (b): Sustainable Finance Disclosure Regulation		Risk factors and uncertainties	Workers in Eni's value chain: Material impacts, risks and opportunities (IROs); Health & Safety: Material impacts, risks and opportunities (IROs); Sustainable supply chain management: Actions taken on material IROs
S2-1 – Policies related to value chain workers	- Par. 17, 18: Sustainable Finance Disclosure Regulation; - Par. 19 – Sustainable Finance Disclosure Regulation; Benchmark Regulation			Human Rights for Eni: Policies; Workers in Eni's value chain: Policies
S2-2 – Processes for engaging with value chain workers about impacts				Workers in Eni's value chain: Engagement of the workers in the value chain
S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns			Governance: The Internal Control and Risk Management System	Human Rights for Eni: Access to remedial measures, whistleblowing process and grievance mechanisms; Workers in Eni's value chain: Engagement of the workers in the value chain
S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	- Par. 36: Sustainable Finance Disclosure Regulation			Human Rights for Eni: Human Rights Due Diligence; Disputes and non-judicial remedy mechanism; Health & Safety: Health & safety in the supply chain; Workers in Eni's value chain: Actions taken on material IROs; Sustainable supply chain management: Actions taken on material IROs
S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities				Workers in Eni's value chain: Targets and commitments; Sustainable supply chain management: Targets and commitments

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
ESRS S-3 AFFECTED COMMUNITIES				
ESRS 2 SBM-2 – Interests and views of stakeholders				Stakeholder engagement; Local communities: Community engagement
ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	- Par. 16: Sustainable Finance Disclosure Regulation			Local communities: Material impacts, risks and opportunities (IROs)
S3-1 – Policies related to affected communities	- Par. 17: Sustainable Finance Disclosure Regulation; Benchmark Regulation			Human Rights for Eni: Policies; Local communities: Policies
S3-2 – Processes for engaging with affected communities about impacts				Local communities: Community engagement
S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns				Human Rights for Eni: Access to remedial measures, whistleblowing process and grievance mechanisms; Local communities: Community engagement
S3-4 – Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	- Par. 36: Sustainable Finance Disclosure Regulation		Integrated Risk Management	Human Rights for Eni: Human Rights Due Diligence; Disputes and non-judicial remedy mechanism; Local communities: Actions taken on material IROs
S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities				Local Communities: Targets and commitments
ENTITY-SPECIFIC (ES) S-3				
- Training on Security and Security contracts containing clauses on human rights - Grievance				Local communities: Security activities; Metrics
ESRS S-4 CONSUMERS AND END-USERS				
ESRS 2 SBM-2 – Interests and views of stakeholders				Stakeholder engagement; Customers and consumers: Customer engagement
ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model				Customers and consumers: Material impacts, risks and opportunities (IROs)
S4-1 – Policies related to consumers and end-users	- Par. 16: Sustainable Finance Disclosure Regulation - Par. 17: Sustainable Finance Disclosure Regulation; Benchmark Regulation			Human Rights for Eni: Policies; Customers and consumers: Policies
S4-2 – Processes for engaging with consumers and end-users about impacts				Customers and consumers: Customer engagement
S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns				Human Rights for Eni: Access to remedial measures, whistleblowing process and grievance mechanisms; Customers and consumers: Customer engagement

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
S4-4 – Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	- Par. 35: Sustainable Finance Disclosure Regulation			Human Rights for Eni: Human Rights Due Diligence; Disputes and non-judicial remedy mechanism; Customers and consumers: Actions taken on material IROs
S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities				Customers and consumers: Targets and commitments
ESRS G-1 BUSINESS CONDUCT				
ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies			Governance Integrated Risk Management	Business conduct: Training and Communication Activities
ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities				Business conduct: Material impacts, risks and opportunities (IROs); Sustainable supply chain management: Material impacts, risks and opportunities (IROs)
G1-1 – Business conduct policies and corporate culture	- Par. 10 (b), (d): Sustainable Finance Disclosure Regulation - Par. 10 (d): Sustainable Finance Disclosure Regulation; Benchmark Regulation	NOT APPICABLE – there are 'whistleblowers' policies in place		Business conduct: Policies; Actions taken on material IROs
G1-2 – Management of relationships with suppliers				Sustainable supply chain management: Actions taken on material IROs
G1-3 – Prevention and detection of corruption and bribery				Sustainable supply chain management: Actions taken on material IROs
G1-4 – Incidents of corruption or bribery	- Par. 24 (a): Sustainable Finance Disclosure Regulation; Benchmark Regulation - Par. 24 (b): Sustainable Finance Disclosure Regulation			Business conduct: Actions taken on material IROs
G1-5 – Political influence and lobbying activities				Business conduct: Institutional Engagement Activities
G1-6 – Payment practices				Sustainable supply chain management: Supplier payment practices
ENTITY-SPECIFIC (ES) G-1				
- Dissemination of ESG topics to suppliers				Sustainable supply chain management: Metrics
ENTITY-SPECIFIC (ES) TAX STRATEGY AND PAYMENTS TRANSPARENCY				
ESRS 2 Policies MDR-P – Policies adopted to manage material sustainability matters				Tax strategy and payments transparency: Policies
ESRS 2 Actions MDR-A – Actions and resources in relation to material sustainability matters				Tax strategy and payments transparency: Actions taken on material IROs
ESRS 2 Metrics MDR-M – Metrics in relation to material sustainability matters		No metrics are provided for this topic		
ESRS 2 Targets MDR-T – Tracking effectiveness of policies and actions through targets				Tax strategy and payments transparency: Targets and commitments

Disclosure Requirement	Other EU Regulations	Not material(*)/ Phase-in	Cross-reference to the 2025 Annual Report	2025 Sustainability Statement
ENTITY-SPECIFIC (ES) CYBERSECURITY				
ESRS 2 Policies MDR-P – Policies adopted to manage material sustainability matters				Cybersecurity: Policies
ESRS 2 Actions MDR-A – Actions and resources in relation to material sustainability matters				Cybersecurity: Actions taken on material IROs
ESRS 2 Metrics MDR-M – Metrics in relation to material sustainability matters		No metrics are provided for this topic		
ESRS 2 Targets MDR-T – Tracking effectiveness of policies and actions through targets				Cybersecurity: Targets and commitments

Certification of the Sustainability Statement pursuant to article 81-ter, paragraph 1, of the Consob Regulation n. 11971 of May 14, 1999 and subsequent changes and additions

The undersigned Claudio Descalzi and Francesco Esposito, in their quality as Chief Executive Officer and Officer responsible for the preparation of financial reports of Eni, pursuant to article 154-bis, paragraph 5-ter, of Legislative Decree February 24, 1998, no. 58, certify that the Sustainability Statement included in the Management Report has been prepared:

a) in accordance with the reporting standards applied pursuant to Directive 2013/34/UE of the European Parliament and the Council of June 26th, 2013 and Legislative Decree September 6, 2024, no. 125;
b) with the specifications adopted pursuant to Article 8, paragraph 4, of Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18th, 2020.

March 18th, 2026

/s/ Claudio Descalzi
Claudio Descalzi
Chief Executive Officer

/s/ Francesco Esposito
Francesco Esposito
Head of accounting
and financial statements