

Corporate Human Rights Benchmark 2023 Company Scorecard

Company name Eni
Sector Extractives
Overall score 55.9 out of 100

Theme score	Out of	For theme
6.3	10	A. Governance and Policy Commitments
19.0	25	B. Embedding Respect and Human Rights Due Diligence
13.0	20	C. Remedies and Grievance Mechanisms
13.9	25	D. Performance: Company Human Rights Practices
3.8	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policy Commitments (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Statement on respect to Human Rights indicates: 'Eni is committed to respecting human rights in its own operations and expects its Business Partners to respect the aforementioned rights with regard to the activities assigned to or carried out with them as well as to the activities they may carry out in Eni's interests. Eni reaffirms its commitment to respect the human rights contained in the International Bill of Human Rights'. [Statement on respect to Human Rights, 12/2018: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Commitment to UNGPs: The Statement on respect to Human Rights indicates: 'Eni adheres to the UN Guiding Principles for Business and Human Rights, the OECD Guidelines for Multinational Enterprises'. [Statement on respect to Human Rights, 12/2018: eni.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Statement on respect to Human Rights indicates: 'Eni reaffirms its commitment to respect the [...] International Labour Organization's Declaration on Fundamental Principles and Rights at Work'. [Statement on respect to Human Rights, 12/2018: eni.com] Met: Explicitly lists all four ILO core principles: It also indicates: 'Eni is committed to respecting the four ILO core labour standards as set out in the Declaration on Fundamental Principles and Rights at Work: Freedom of association and the effective recognition of the right to collective bargaining; The elimination of all

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			<p>forms of forced or compulsory labour; The effective abolition of child labour; and The elimination of all forms of discrimination in respect of employment and occupation'. [Statement on respect to Human Rights, 12/2018: eni.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to ILO core principles: See above. The Statement on respect to Human Rights indicates: 'Eni expects its Business Partners to respect the principles and content of this Statement'. [Statement on respect to Human Rights, 12/2018: eni.com] • Met: Explicitly lists all four ILO core principles for BPs/JVs: See above. [Statement on respect to Human Rights, 12/2018: eni.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Code of Ethics indicates: 'We promote the health, safety and security of our peoples. [...] We comply with the highest international health, safety and security standards and the specific laws and regulations of all Countries in which we operate'. [Code of Ethics update, 18/03/2020: eni.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to H&S of workers: The Supplier Code of Conduct indicates: 'We promote the health, safety and security of our peoples. [...] In order to guarantee everyone's health and safety, Suppliers are required to identify and assess risks in advance in order to be able to manage and prevent them, providing suitable tools for prevention and protection from any culpable or malicious behavior, including from third parties, which could cause direct or indirect damage to the company's tangible or intangible resources, periodically updating the preventative measures and using the best available protection technologies and practices. Suppliers shall guarantee top management's full commitment in handling the health and safety, as well as training, and in raising workers' awareness on the adoption of a conduct that safeguards health and safety'. The Code covers all suppliers including those providing services. [Supplier Code of Conduct, 2020: eni.com] • Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week: The Supplier Code of Conduct indicates: 'Suppliers are required to: [...] establish clear and fair working conditions defined in the employment contract written in the languages provided by the local legislation, including fair remuneration, sustainable working hours as [...] holidays [...] in accordance with the applicable agreements'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. [Supplier Code of Conduct, 2020: eni.com]
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples' rights (EX)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards: The Statement on respect to Human Rights indicates: 'Eni respects the rights of individuals and the local communities in which it operates, [...] the rights to ownership and use of land and natural resources'. Also, 'Eni is committed to taking action to avoid the resettlement of local communities. In such cases where this cannot be avoided, Eni carries out free, prior and informed consultations with the affected people in order to reach joint agreements, fair compensation and improvements to living conditions, in line with the IFC Performance Standards'. [Statement on respect to Human Rights, 12/2018: eni.com] • Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The Statement on respect to Human Rights indicates: 'Eni respects the distinctive rights of indigenous peoples, with particular reference to their cultures, life styles, institutions, bonds with their homeland and development models in line with international standards'. [Statement on respect to Human Rights, 12/2018: eni.com] • Met: Expects EX BPs to make these commitments: See above. The Statement on respect to Human Rights indicates: 'Eni expects its Business Partners to respect the principles and content of this Statement'. [Statement on respect to Human Rights, 12/2018: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing: As indicated above: 'Eni is committed to taking action to avoid the resettlement of local communities. In such cases where this cannot be avoided, Eni carries out free,

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			<p>prior and informed consultations with the affected people in order to reach joint agreements, fair compensation and improvements to living conditions'. Although the Company is committed to obtaining a free, prior and informed consultation, this subindicator looks for a commitment to Free, Prior and Informed Consent. [Statement on respect to Human Rights, 12/2018: eni.com]</p> <ul style="list-style-type: none"> • Met: Commitment to respect the right to water: The Statement on respect to Human Rights indicates: 'Eni respects the rights of individuals and the local communities in which it operates [...] the right to water'. [Statement on respect to Human Rights, 12/2018: eni.com] • Not Met: Expects EX BPs to make these commitments: See above. Business Partners are expected to respect the principles and content of this Statement. However, it is not clear extractive business partners are expected to commit to obtain Free, Prior and Informed Consent. [Statement on respect to Human Rights, 12/2018: eni.com]
A.1.3.b.EX	Commitment to respect human rights particularly relevant to the sector – security (EX)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to Voluntary Principles on Security and HRs: The Statement on respect to Human Rights indicates: 'Eni shall manage security activities in accordance with current regulations and international standards, including the [...] Voluntary Principles on Security and Human Rights, taking into account the specific needs of the countries where it operates'. [Statement on respect to Human Rights, 12/2018: eni.com] • Not Met: Uses only ICoCA members as security providers • Not Met: Commits to International Humanitarian Law <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects EX BPs to commit to these rights: See above. The Statement on respect to Human Rights indicates: 'Eni expects its Business Partners to respect the principles and content of this Statement'. However, it is not clear that extractive business partners are expected to commit to respect international humanitarian law (IHL). [Statement on respect to Human Rights, 12/2018: eni.com]
A.1.4	Commitment to remedy	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Statement on respect to Human Rights indicates: 'Eni is committed to verifying and providing, or cooperating to provide, remediation in case of adverse human rights impacts it might have caused or contributed to, and to make all efforts to promote the achievement of the same goal in cases where the impact is directly linked to its operations, products or services'. [Statement on respect to Human Rights, 12/2018: eni.com] • Met: Expects EX BPs to make this commitments: See above. Extractive business partners are expected to respect these principles. [Statement on respect to Human Rights, 12/2018: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Statement on respect to Human Rights indicates: 'Eni does not prevent access in any way to state-based judicial or non-judicial mechanisms and co-operates in good faith with such mechanisms'. [Statement on respect to Human Rights, 12/2018: eni.com] • Not Met: Commitment to work with EX BPs on remedy
A.1.5	Commitment to respect the rights of human rights defenders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Zero tolerance of threats/attacks on HRDs: The Statement on respect to Human Rights indicates: 'Eni [...] neither tolerates nor contributes to threats, intimidation, retaliation or attacks (both physical and legal) against human rights defenders and affected stakeholders in relation to its operations'. [Statement on respect to Human Rights, 12/2018: eni.com] • Met: Expects BPs to make this commitment: See above. Extractive business partners are expected to respect these principles. [Statement on respect to Human Rights, 12/2018: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

A.2 Board Level Accountability (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Board level responsibility for HRs: The 2021 Human Rights Report indicates: 'In performing its sustainability duties, the BoD has been supported, since 2014, by the Sustainability and Scenarios Committee (SSC), which provides information, makes proposals and provides advice on scenarios and sustainability, for example in the areas of climate transition and the protection of rights, in particular human rights'. The SSC is a Board Committee. [Human Rights 2021, 08/2022: eni.com] Met: Describes HRs expertise of Board member: Elisa Baroncini, a Board Member teaches International Law on Sustainable Development at University of Bologna. The 2021 Human Rights Report discloses the self-assessment of overall skill, knowledge and expertise of the Board of Directors. It also includes Sustainability. It adds: 'Regarding the composition of the BoD, based on the self-as-sessment conducted, about 90% of the Directors expressed their positive opinion on the professionalism in terms of knowledge, experience and skills concerning sustainability – including human rights'. This Director is member of the Sustainability and Scenarios Committee. [Board of Directors_web, N/A: eni.com] & [2022 Human Rights Report, 2023: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Board member/CEO signal importance of HRs in their communications: In the Message to our Stakeholders and Rightsholders - Eni for 2021- Human Rights, the CEO indicates: 'This [to protect the universal and intangible values that guarantee the freedom and dignity of every human being] responsibility is even more important today, given the continuation of the war in Ukraine and of conflicts and oppression in many areas of the World. [...] We need to build a resilient human rights system and each of us is called to play its part'. The 2022 version of it [found within the 2022 Human Rights Report], reaffirms it. In both Messages, it discloses work carried out by the Company in support of human rights. The 2022 Human Rights Report also indicates: 'In 2019, Eni was the first oil and gas company to comply with the CEO Water Mandate, a UN Global Compact initiative that mobilizes business leaders on water, sanitation, and the Sustainable Development Goals. The CEO signed the "CEO Guide to Human Rights" published by the World Business Council for Sustainable Development, which reports Eni's CEO Statement about the importance of respecting human rights and improving Eni's business and human rights standards. The CEO of Eni also contributed with a video to the campaign for launching this Guide. The CEO dedicated a post on his blog for Eni's workers to share and comment the important result of the adoption at the end of 2021 of the Eni's Zero Tolerance policy against violence and harassment at work. Regarding the adoption by Eni of the United Nations Women's Empowerment Principles (WEPs), the CEO affirmed: "We believe that all dimensions of diversity are of utmost importance; in particular gender equality is paramount in view of women's fundamental role in the human development of every social group, from family to community to businesses. Furthermore, gender equality is deeply integrated into the United Nations Sustainable Development Goals to which Eni's current corporate commitments and future targets are aligned. By signing the WEPs, Eni will have access to new and interesting opportunities to further strengthen its support to gender equality and empowerment and make progress in its journey towards reaching these goals". In the video, he says: 'In these countries [which the Company operates], the respect for human rights is fundamental to be able to operate in the long term, developing oneself and supporting the host countries' development'. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com]
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Process to review HRs strategy at board level: Regarding the Sustainability and Scenarios Committee, the 2021 Corporate Governance Report indicates: 'The Committee performs preparatory, consultative and advisory functions to the Board of Directors on scenarios and sustainability issues, meaning the processes, initiatives and activities surrounding the Company's commitment to sustainable development along the entire value chain, with specific reference to: [...] local development, in particular economic diversification, health, well-being and safety of people and communities; respect for and protection of rights, especially human rights; integrity and transparency; diversity and inclusion. [...] In 2021 the Committee met 12 times. Meetings had an average duration of 3 hours and 1 minute, with an average participation rate of 97%. In 2022 as of March 17, 2022, the Committee met 4 times and is scheduled to meet another 8 times before the end of the year'. [Corporate Governance Report 2021, 2022: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Example of HRs issues/trends discussed in last reporting period: The 2021 Annual Report indicates: 'Another central issue of interest for the Board of Directors is respect for Human Rights: in 2021 Eni continued the path undertaken, that led to the approval of the Eni Declaration on respect for human rights by Eni's Board of Directors in December 2018, also implementing a management model aimed at ensuring the performance of the due diligence process according to the United Nations Guiding Principles on Business and Human Rights (UNGP). Furthermore, continuing on the path of transformation, in September 2019 Eni's Board of Directors approved a new corporate mission, which takes inspiration from the 17 United Nations Sustainable Development Goals (SDGs) and highlights Eni's values related to climate, the environment, access to energy, cooperation and partnerships for development, respect for people and human rights. The mission highlights the principles that underpin the Company's business model aimed at integrating sustainability into all Company's activities, having regard not only for climate and environment but also for the development, enhancement and training of human resources, considering diversity as an opportunity'. [Annual Report 2021, 2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1: See above. • Not Met: Describes how affected stakeholders / HRs experts inform board discussions: The 2022 Human Rights Report indicates: 'In February 2023, the entire Board of Directors have been engaged in an induction session held by John Morrison from IHRB [Institute for Human Rights and Business] about business and human rights scenario. This session was held in occasion of the annual meeting with the Sustainability and Scenario dedicated to discuss Eni's human rights management system and relevant updates'. However, although the Company provides an example of Board engagement with human rights experts, no description found of how the experiences of affected stakeholders or external human rights experts informed these Board discussions. [2022 Human Rights Report, 2023: eni.com]
A.2.3	Incentives and performance management	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: At least one board member incentive linked to HRs commitments: The 2022 Human Rights Report notes: 'The CEO's Short-Term Incentive Plan includes sustainability objectives for a weight of 37.5%; the CEO's Long-Term Incentive Plan includes sustainability objectives for a weight of 35%. [...] The Plan [...] and personnel safety (weighting 12.5%), through the Severity Incident Rate (SIR) index, which focuses on the reduction of the most severe accidents'. The Report on the 2023-2026 remuneration policy and remuneration paid 2022 adds: 'the indicator Severity Incident Rate (SIR) reflect Eni's HSE priorities and the central importance of our commitment to individual safety. The prevention and risk minimization are cornerstones of Eni's operations in our commitment to achieving constant improvements in safety for all workers and to expressing this commitment in the process of assessing the performance of senior management. In particular, use of an SIR focuses Eni's commitment on reducing serious injuries, given that it calculates the frequency of injuries over the number of hours worked, but weighted for the actual severity of the incident and assessing the management's commitment for improving safety in the context of conduct, processes, hazardous situations and third-party activities, according to specific methodologies applied on certified data'. [2022 Human Rights Report, 2023: eni.com] & [Report on the 2023-2026 remuneration policy and remuneration paid 2022, 2023: eni.com] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S: Although the CEO has an incentive for health and safety performance, it is not clear whether it includes health and safety of local communities and workers of extractives business partners. <p>Score 2</p> <ul style="list-style-type: none"> • Met: Performance criteria linked to HRs made public: See above. [2022 Human Rights Report, 2023: eni.com] • Not Met: Review of other board incentives for coherence with HRs policies: The Company has provided comments to CHRB regarding this indicator, however, it is not clear it has reviewed other Board performance incentives to ensure coherence with its human rights policy commitment. No further evidence found. [Report on the 2023-2026 remuneration policy and remuneration paid 2022, 2023: eni.com]
A.2.4	Business model strategy and risks	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board process to review business model and strategy for HRs risks: The 2022 Human Rights Report indicates: 'Eni Corporate Governance system reflects the desire to integrate sustainability into the business model. This approach is

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>confirmed by the adherence to the 2020 Corporate Governance Code, applied by Eni since January 1st, which identifies “sustainable success” as the objective that must guide the actions of the Board of Directors and that consists of creating long-term value for the benefit of shareholders, considering the interests of other stakeholders relevant to the company. Moreover, since 2006 Eni has considered the interest of stakeholders other than shareholders as one of the necessary references that Directors must assess when making informed decisions. [...] The BoD has a central role in defining, as proposed by the Chief Executive Officer (CEO), sustainability policies and strategies, in identifying annual, four-year, and long-term objectives and in monitoring results. In performing its sustainability duties, the BoD has been supported, since 2014, by the Sustainability and Scenarios Committee (SSC), which provides information, makes proposals, and provides advice on scenarios and sustainability, for example in the areas of climate transition and the protection of rights, in particular human rights’. [2022 Human Rights Report, 2023: eni.com]</p> <ul style="list-style-type: none"> • Not Met: Describes frequency and triggers for reviewing business model: The report further explains human rights governance, including information on what the Sustainability and Scenarios Committee has addressed in 2022-23, its 2023-2026 Strategic Plan and medium/long-term Plan as well as the responsibilities, competencies and knowledge of the Board. The Company has provided comments to CHRB regarding this indicator regarding its risk assessment and materiality analysis. However, this subindicator looks for a description of the frequency of and triggers for reviewing its business model or strategy and potential impacts on human rights. [2022 Human Rights Report, 2023: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews: The Company has provided comments to CHRB regarding this indicator, including information on: just transition and its ‘people-centred transition’; human rights governance, including information on what the Sustainability and Scenarios Committee has addressed in 2022-23; its 2023-2026 Strategic Plan and medium/long-term Plan; the responsibilities, competencies and knowledge of the Board. However, no example found of an action taken as a result of a discussion and review of its business model and strategy for inherent risks to human rights at Board level or a Board committee. The Company is expected to provide an example that reflects a change in the Company’s approach because of specific human rights inherent risk. [2022 Human Rights Report, 2023: eni.com]

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The 2022 Human Rights Report indicates: ‘The Executive Vice President of the Sustainability Function oversees the coordination of initiatives aimed at guaranteeing respect for human rights in business activities in line with international principles, in conjunction with the support/business functions concerned. Such an ambitious role can only be filled through leadership and coordination aimed at engaging and creating synergies with all Eni’s functions playing a role in ensuring the Company’s respect for human rights’. [2022 Human Rights Report, 2023: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: Describes day-to-day responsibility for implementing HRs commitments: The 2021 Human Rights Report indicates: 'The Sustainability function is in charge of coordinating Eni's overall approach to human rights due diligence and supporting Eni's business/support functions to ensure respect for human rights. Clearly, such an ambitious role can only be filled through leadership and coordination aimed at engaging and creating synergies with all Eni's functions playing a role in ensuring the Company's respect for human rights. The Sustainability function is also in charge of: cooperating with all the Company's functions in finding day-to-day solutions if human rights issues arise; providing technical assistance to the Sustainability and Scenarios Committee; proposing Human Rights Management Objectives to the Company's management and monitoring their achievement'. The 2021 Slavery and Human Trafficking Statement adds: 'Indeed, the salient human rights issues identified by Eni according to its due diligence process are clustered into 4 focus areas, each of them owned by a specific function'. [Human Rights 2021, 08/2022: eni.com] & [2021 Slavery and Human Trafficking Statement, 28/04/2022: eni.com] Met: Day-to-day resources and expertise allocation in own operations: The 2021 Human Rights Report indicates: 'Procurement, for the respect of human rights in the supply chain; Human Resources and Organization, for the respect of human rights in the workplace; Security, for the respect of human rights in the execution of its activities. Each of these functions set specific human rights due diligence with the aim of identifying areas of risk and take appropriate actions to prevent negative impacts on human rights that may occur in the processes respectively overseen. The methods and the activities are agreed with the Sustainability function which monitor and ensure implementation of the entire human rights management system. With respect to corporate social responsibility, including human rights, the Compliance Department is committed to develop, inter alia, standard contractual instruments and clauses with regard to the human rights-related matters, the dedicated in-house Legal Department: (i) carries out the monitoring of the evolution of the global human rights-related trends pursuant to the international jurisprudence, the pre-contentious environment as well as the existing and developing worldwide regulation, for the purpose of contributing to the evaluation of the company's risks associated thereto and to the determination of the appropriate mitigations; (ii) provides consultancy and legal support to the impacted corporate's functions, as appropriate'. [Human Rights 2021, 08/2022: eni.com] Met: Resources and expertise allocation with EX BPs: See above. The 2021 Slavery and Human Trafficking Statement indicates: 'One of these focus areas is dedicated to the relationship with business partners along the supply chain'. [2021 Slavery and Human Trafficking Statement, 28/04/2022: eni.com]
B.1.2	Incentives and performance management	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Senior manager incentives linked to HRs commitments: The 2021 Human Rights Report indicates: 'the 2022 Short-Term Incentive Plan with deferral includes, [...] and a target on personnel safety (weight 12.5%) measured through the Severity Incident Rate (SIR) index, which aims to focus Eni's commitment on reducing the most serious incidents, as it calculates the frequency of total incidents that can be recorded with respect to the number of hours worked, attributing progressively increasing weights as the level of incident severity increases. [...] The Management Objectives are directly linked to the implementation of the Company's human rights policy commitment and to the Eni's salient human rights issues synthesized in 4 clusters: human rights (i) in the workplace, (ii) in the communities, (iii) in the supply chain and (iv) in security operations. In 2021, such objectives were assigned to all the top managers who report directly to the CEO and to over 50 senior managers and Managing Directors of Eni's subsidiaries, in addition to their operational and economic-financial targets'. [Human Rights 2021, 08/2022: eni.com] Met: Incentive scheme linked to key HRs risks beyond employee H&S: See above. There are Management Objectives linked to salient human rights issues. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Performance criteria linked to HRs made public: See above. The performance criterion of executive officers for his Short-Term Incentive Plan related to personnel safety is made public. [Human Rights 2021, 08/2022: eni.com] Met: Review of other senior management incentives for coherence with HRs policies: The 2022 Human Rights Report indicates: 'For Managers with strategic responsibilities, remuneration plans are also strictly aligned with those of the Chief Executive Officer and the Chief Operating Officers, and to better guide and align

Indicator Code	Indicator name	Score (out of 2)	Explanation
			managerial action with the objectives set out in the Company's Strategic Plan. Such objectives, and related incentives, are reviewed and assigned annually in order to be aligned with the four-year Strategic plan, taking into account, among others, coherence with human rights Policies and objectives set by the Company'. [2022 Human Rights Report, 2023: eni.com]
B.1.3	Integration with enterprise risk management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs risks integrated as part of enterprise risk system: The 2021 Annual Report indicates that 'Eni's top risks portfolio consists of 20 risks classified in: (i) external risks, (ii) strategic risks and, finally, (iii) operational risks'. External risks include: 'Relationships with local stakeholders on Oil & Gas industry activities'. For which the treatment measure consists of '[...] respect for and promotion of Human Rights through the operation of the Human Rights Management Model, analysis of the impact on human rights in business processes'. [Annual Report 2021, 2022: eni.com] • Met: Provides an example: The 2021 Human Rights Report indicates: 'Eni has been gradually integrating human rights into the IRM process since 2012. Eni achieved this goal by considering human rights in terms of both: risk events, provided that events related to possible human rights violations are considered in the Eni risk catalogue, which is periodically updated following the results of the risk assessment process or maybe integrated upon specific requests/events; impact clusters related to human rights violations, which are included in the risk evaluation metrics in terms of social, environmental, health and safety, security, image and reputation impacts. In recent years, Eni has worked at ensuring that all human rights (i.e. right to life, health, healthy working conditions, free, prior and informed consultation) are integrated within the impact clusters so that each risk event is also evaluated in terms of its human rights impact'. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assessment by Audit Committee or independent third party: The 2022 Human Rights Report indicates: 'The Board, indeed, after consulting with the Control and Risk Committee, play a key role in: periodically reviewing Eni's main business risks; periodically evaluating the adequacy and effectiveness of the internal control and Risk management system of Eni'. However, the review is expected to be either conducted by and independent third party or reviewed by the Board Audit Committee and provide evidence of assessment conducted during last reporting year. The Company has provided an additional source, however, no further evidence found. [2022 Human Rights Report, 2023: eni.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Communicates HRs policies to all workers in own operations: The Statement on respect to Human Rights indicates: 'Eni considers training and awareness-raising activities dedicated to its employees and Business Partners to be a key element of its commitment to respecting human rights. In this context, Eni undertakes to disseminate this declaration to all its employees by strengthening the training program already in place'. The 2021 Human Rights Report expands: 'Eni's training on business and human rights is organized in a diversified strategy along four lines: General courses on business and human rights for all Eni people. [Statement on respect to Human Rights, 12/2018: eni.com] & [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Communicates HRs policies to stakeholders: The 2021 Human Rights Report indicates: 'Eni's internal regulations recognize that local stakeholders should be engaged through information campaigns and interactive consultation processes that should be carried out from the conceptual design of a project up to operations. Consultations are also an opportunity for sharing and informing communities of Eni's approach to human rights and sustainability, in general, as referenced in the Code of Ethics, in Eni's Sustainability Policy and in Eni's Statement on Respect for Human Rights'. [Human Rights 2021, 08/2022: eni.com] • Not Met: Example of how HRs policies are accessible for intended audience: See above. It indicates it has information campaigns and interactive consultation. The 2022 report states that the Company works together with rights holders and strategic stakeholders for workers' rights, including engagement with trade unions; it monitors respect for labour standards, including with the participation of workers' representative; Eni's commitment to dealing with risks associated with suppliers, expanding on the procurement process, suppliers' development and engagement and training on human rights; community engagement and other

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>process to ensure respect for host communities' rights, which makes reference to information campaigns and interactive consultation. However, it is not clear how it ensures the frequency of the information communicated is accessible to its intended audience. [2022 Human Rights Report, 2023: eni.com]</p>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a • Met: Describes steps to communicate HRs policies to EX BPs: The Statement on respect to Human Rights indicates: 'As part of the integration of human rights into its processes and practices, Eni issues specific instructions and delivers focused training to its employees and other awareness-raising initiatives dedicated to contractors and other Business Partners'. However, although the Company indicates that it has awareness-raising initiatives dedicated to contractors and other Business Partners, it is not clear if these extractive business partners are expected to convey the same expectation to their business partners. The 2021 Human Rights Report adds: 'Thanks to specific initiatives and various check-points along the procurement process, the importance of respecting human rights is continuously stressed, not only with reference to the direct contractual relationships but also requesting to Eni's Suppliers to check the same conditions in respect to sub-contractors achieving a supply chain perspective and coverage'. [Statement on respect to Human Rights, 12/2018: eni.com] & [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Statement on respect to Human Rights indicates: 'Eni expects its Business Partners to respect the principles and content of this Statement and makes all reasonable efforts to include contractual obligations to respect human rights into its agreements with them when working for or together with Eni. [...] Eni undertakes, as far as possible, to ensure that the principles included in this Statement are integrated into the internal legal framework of the Joint Ventures in which it participates. Where Eni's leverage is relatively limited (for instance with non-operated Joint Ventures and in general where Eni has a low level of participation), Eni will make all reasonable efforts in order to guarantee that the Joint Ventures' policies and practices are fully aligned with the principles included in this Statement'. [Human Rights 2021, 08/2022: eni.com] • Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs: As indicated in the second subindicator, the 2021 Human Rights Report adds: 'Thanks to specific initiatives and various check-points along the procurement process, the importance of respecting human rights is continuously stressed, not only with reference to the direct contractual relationships but also requesting to Eni's Suppliers to check the same conditions in respect to sub-contractors achieving a supply chain perspective and coverage'. Although the Company does not explicitly indicate it requires business partners to cascade the contractual or other binding requirements down their supply chain, it discloses specific requirements to ensure that they will be held accountable of their own business partners performance. [Human Rights 2021, 08/2022: eni.com]
B.1.5	Training on Human Rights	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The Statement on respect to Human Rights indicates: 'Eni considers training and awareness-raising activities dedicated to its employees and Business Partners to be a key element of its commitment to respecting human rights. In this context, Eni undertakes to disseminate this declaration to all its employees by strengthening the training program already in place'. The 2021 Human Rights Report expands: 'Eni's training on business and human rights is organized in a diversified strategy along four lines: General courses on business and human rights for all Eni people. Specific courses on topics and areas particularly exposed to risks of negative impacts. Training initiatives on issues closely linked with human rights (e.g. Code of Ethics, HSE, etc.). Practical workshops for Security providers on security and human rights'. [Statement on respect to Human Rights, 12/2018: eni.com] & [Human Rights 2021, 08/2022: eni.com] • Met: Trains relevant managers including security on HRs: As indicated above, it has a training on 'Respect for human rights in the management of Security Operations'. The participants these trainings are: 'All employees and managers of the Security function'. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Meets both requirements under score 1 • Met: Trains BPs to meet HRs commitments: The 2021 Human Rights Report indicates: 'In 2021 Eni collaborated with IPIECA and Building Responsibly Initiative to develop and review a training course for contractors and suppliers on labour rights, included modern slavery risks, associated with the construction of large projects. The training course was developed in partnership with Ergon, a specialist labour rights consultancy, with the aim to build up contractor capability and support them in addressing labour rights issues. The training has a modular approach focusing on core issues, among others freedom of association, fair recruitment, decent wages, working hours, and the availability of effective worker grievance mechanisms'. [Human Rights 2021, 08/2022: eni.com] • Not Met: Discloses % suppliers trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Met: Monitors implementation of HRs policy commitments across global ops and EX BPs: Regarding assessing respect for labour standards and monitoring salient issues within its own operations, the Company remarks: 'In 2020, an evaluation model was established for monitoring human rights in the workplace. It is a "risk-based" model aimed at segmenting Eni companies on the basis of specific quantitative and qualitative parameters that capture the specific characteristics and risks of the Country/operating context and are linked to the human resources management process, including the contrasting all forms of discrimination, gender equality, working conditions, freedom of association and collective bargaining. This approach identifies possible risk areas or improvements, to be acknowledged and explained. During 2021, the model was extended to all subsidiaries of the upstream business, expanding the assessment of human rights monitoring in the workplace. Findings of the Model are being discussed at headquarter level and will be investigated in different ways according to the ranking of subsidiaries through the scale of human rights caring'. As for extractive business partners, in general, the Company indicates: 'Eni's general approach with joint venture partners is to ensure that the principles included in its Code of Ethics are integrated into the internal legal framework of the joint venture through the adoption of Eni's Code of Ethics. Where Eni's leverage is relatively limited (for instance with non-operated JVs), Eni has formal rules in place which ensure that it makes all reasonable efforts at the highest governance levels in order to guarantee that the JV's Code is fully aligned with Eni's and keeps a record of the attempts to do so'. [Human Rights 2021, 08/2022: eni.com] • Not Met: Discloses % of EX BP's monitored: The 2022 Human Rights Report indicates: 'Ahead of entering into negotiations for setting up a joint venture, an M&A operation or an operation aimed at selling or purchasing exploration titles, Eni systematically analyze the potential extractive business partner to verify – through open-source checks – the existence of human rights criticalities linked with such counterparts. To do so, a specific database has been developed and constantly updated to map all findings coming from these checks and monitor their handling over time. In case criticalities were identified specific preventing measures are required, aimed at strengthening Eni's leverage on its potential business extractive business partners. In 2022, 100% of such extractive business partners were scrutinized accordingly'. However, this subindicator looks for the total percentage of its business partners monitored, beyond its potential business extractive business partners. [2022 Human Rights Report, 2023: eni.com] • Not Met: Describes how workers are involved in monitoring: The human rights report explains how the Company works together with rights holders and strategic stakeholders for workers' rights, including engagement with trade unions; it monitors respect for labour standards, including with the participation of workers' representative and models for monitoring the implementation of the Global Framework Agreement. However, this subindicator looks for a description of how the Company's workers are involved in the compliance monitoring process. [2022 Human Rights Report, 2023: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process: The 2021 Human Rights Report indicates: 'Findings of the Model are being discussed at headquarter level and will be investigated in different ways according to the ranking of subsidiaries through the scale of human rights caring. Subsidiaries will be asked then to implement corrective actions to be noticed to the parent company and monitored over the time'. The Company has provided comments to CHRB regarding this indicator, including information on: the implementation of the risk-model; a case study on in

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>which the Company assesses Human Rights Risk in the supply chain and the implementation of the Human Rights Action Plan in Mexico. However, this indicator looks for the standard process (steps) it has in place to implement corrective action plans where non-compliances are found as part of the monitoring process. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com]</p> <ul style="list-style-type: none"> • Not Met: Discloses findings and number of correction action processes: The 2022 Human Rights Report indicates: 'From the application of the risk-based model to the procurement process, in 2022 Eni has reached the target of more than 6,000 suppliers assessed regarding social responsibility, including the respect of human rights, with the aim of preventing the risk of human rights violations along Eni's supply chain. In addition, during 2022 more than 350 in depth evaluations on human rights were carried out by means of documental and on-fields audits. During the contract execution phase more than 2,000 feedback questionnaires were evaluated with 63 of them being related to a potential violation of human rights. The in-depth assessment revealed that none of them were related to modern slavery issues'. The Company has provided comments to CHRB regarding this indicator, including information on: human rights KPIs; the implementation of the risk-model; a case study on in which the Company assesses Human Rights Risk in the supply chain and the implementation of the Human Rights Action Plan in Mexico. However, no further details found on the findings of its human rights monitoring process and number of corrective action processes as a result of the monitoring. [2022 Human Rights Report, 2023: eni.com]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs performance affects selection EX BPs: The Code of Ethics indicates: 'We adopt accurate qualification, selection and monitoring process of our suppliers and partners, based on the principles of transparency and integrity'. The 2021 Human Rights Report adds: 'Each business partner is also subject to a prior audit aimed at identifying the presence of any critical issues relating to respect for human rights and providing for the appropriate measures for their management'. It also notes: 'Eni adopts criteria for the qualification and selection of suppliers which assesses their ability to meet corporate standards on ethics, health, safety, environmental protection and human rights'. Similar information is found in the latest edition of the human rights report. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com] • Met: HRs performance affects ongoing BPs relationships: The 2021 Human Rights Report indicates: 'Eni performs processes aimed at minimizing human rights risks deriving from the conduct of its counterparties and monitors compliance with these commitments over time. Should critical issues emerge, Eni requires the implementation of corrective actions. Where contractors' performance in terms of respect for human rights falls below minimum standards, Eni limits or prevents their participation in tenders'. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Works with EX BPs to meet HRs requirements: The 2021 Human Rights Report indicates: 'In 2021 Eni collaborated with IPIECA and Building Responsibly Initiative to develop and review a training course for contractors and suppliers on labour rights, included modern slavery risks, associated with the construction of large projects. The training course was developed in partnership with Ergon, a specialist labour rights consultancy, with the aim to build up contractor capability and support them in addressing labour rights issues. The training has a modular approach focusing on core issues, among others freedom of association, fair recruitment, decent wages, working hours, and the availability of effective worker grievance mechanisms'. [Human Rights 2021, 08/2022: eni.com]
B.1.8	Approach to engagement with affected stakeholders	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes how workers and communities identified and engaged in the last two years: The 2021 Human Rights Report indicates: 'in 2018 Eni developed the "Stakeholder Management System" (SMS). This tool is designed to support the management of relations with stakeholders in the territories where Eni operates. The SMS is a web-based platform that allows Eni to: map and evaluate stakeholders; map requests related to sustainability issues; identify the most relevant stakeholder and most requested issues [...]. Eni is involved in numerous engagement activities with the main rightsholders and strategic stakeholders in order to fully understand and assess the potentially severe negative impacts on workers' rights'. Also, 'Since 2020, the system has been in use on all the sites where Eni has industrial operations, monitoring the relationship with about 4,800 stakeholders. The SMS helps to understand the singularities of local contexts, any needs, critical issues and areas for improvement, the main topics of interest,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>potential impacts on human rights'. It adds: 'The highest risk projects are, therefore, specifically studied through "Human Rights Impact Assessments" (HRIA), which include also a preliminary analysis of the local context on human rights and a subsequent engagement with the main rightsholders. [...] When needed, focus groups are also held to allow the participation of vulnerable groups, such as children, women, etc'. See below recent engagements of the Company with affected stakeholders, including local communities. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com]</p> <ul style="list-style-type: none"> • Met: Provides two examples of engagement with stakeholders: The 2022 Human Rights Report indicates: 'in 2021 Eni launched the Agri-feedstock program in the countries of Sub-Saharan Africa, integrating agribusiness initiatives within the biofuel value chain. [...] Eni implemented a specific Social and Human Rights Impact Assessment to extend to all the involved territories. In 2022, this tool was implemented in Kenya and Congo, to gain a detailed analyses of the local context and to engaging the main supply chain stakeholders: the assessments resulted in more than 1,500 interviews with farmers, cooperatives, trade unions, NGOs, local Authorities and the civil society, through field visits, meetings and workshops. The obtained results will serve to elaborate a dedicated action plan to promote practices and human right values in the involved areas'. It adds: 'In 2022 Eni has conducted a follow-up analysis of the 2019-2021 Human Rights Action Plan (HRAP) developed by Eni Mexico for Area 1 Development [...]. The methodology has included [...] interviews with both Eni colleagues and external stakeholders (local government, community representatives, fishing cooperatives, and local civil society organisations). For this follow up activity, interviews with community [...] have been conducted on the field, among them local communities, fishing cooperatives and contractors' workers. Some of the interviews with local communities took place in Villahermosa, Sanchez Magallanes, and other communities near Area 1 and many of the interviewed stakeholders were the same who were consulted at the time of the original HRIA field work'. Finally, 'The VPI Conflict Analysis tool is a resource developed by the Voluntary Principles Initiative (VPI) to support companies in better identifying, understanding and assessing the dynamics of conflict in their area of operation, and then determining the company's direct or indirect influence on those dynamics, in order to be able to generate options to prevent and/or mitigate negative impacts that might drive and/or escalate human rights and conflict risks to the communities, the company and its stakeholders. At the end of 2021, before its release and publication, Eni has been asked by the VPI to pilot the Conflict Analysis Tool in a Country of operation and Eni accepted to participate to the project by applying the Conflict Analysis tool in Nigeria. The project has involved – according with the methodology of the tool – a first phase of extensive background research on Nigeria conflict drivers and root causes, and a second phase of interviews. [...] During the interviews campaign – which mainly took place between Abuja and Port Harcourt in 2022 – Eni security collected information from different stakeholders, such as Nigerian Institutional representatives, Ombudsmen, human rights activists and NGOs, army and Air Force high officials, contractors, risk advisors, community leaders and members, with a particular focus on women and vulnerable groups'. [2022 Human Rights Report, 2023: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Analysis of stakeholder views on company's HRs issues: See above. Regarding the assessment in Mexico it notes: 'The issues discussed during consultations and interview campaigns have mainly involved: communication about the project, strengthened engagement, compensation management, accessibility of grievance mechanism and other company's channels. [...] Among the feedback received, fishers reported that fishing boats have to travel out further from the coast with, as a result, an increasing in gasoline use and overall costs. [...] interviews have also reported the need of better explaining and describe these activities to communities, to make sure the benefit are not perceived as not distributed fairly'. Finally, as for the VPI Conflict Analysis Tool: 'The issues mainly discussed were inequality of in access to resources, rights and basic needs; the reliance on NGOs and human rights activism by communities; the elderly and community leaders' role in the involvement of local communities by oil companies; minority groups and women conditions; the perception of communities on public and private security forces'. [2022 Human Rights Report, 2023: eni.com] • Met: Describes how stakeholders views influenced company's HRs approach: See above. Regarding the results of the HRIA in Congo and Kenya, it indicates: 'The obtained results will serve to elaborate a dedicated action plan to promote practices and human right values in the involved areas'. As for the assessment in Mexico it notes: 'All the inputs are being processed and analysed and will be

Indicator Code	Indicator name	Score (out of 2)	Explanation
			considered for programming next activities in the area. Among the feedback received, fishers reported that fishing boats have to travel out further from the coast with, as a result, an increasing in gasoline use and overall costs. The situation, which is caused by different factors (including overexploitation), is being managed by Eni through different activities, such as incorporating fishers in its local development program, granting fisher's equipment, and developing projects on alternatives to improve the productivity of the fishing sector. [...] Eni will work on improving its communication and engagement strategy with them'. Finally, as for the VPI Conflict Analysis Tool: 'Based on this analysis and on the tool's methodology, Eni has developed a "Mitigation Options Plan" which includes (i) the continuation of the initiatives already conducted at local level by Eni, such as the Green River Project and other programs on provision of health infrastructure and equipment; (ii) the Gender Rights Action Plan, aimed at gathering female Eni employees, and female trainers officers (from Government Security Agency), surveillance contractors and civil guards to sensitize them on human rights, specifically on gender equality; (iii) ad hoc inductions dedicated to low-rank security personnel, local employees and private guard forces to carry out in different Nigeria sites'. [2022 Human Rights Report, 2023: eni.com]

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The 2021 Human Rights Report indicates: 'Eni's approach to human rights due diligence was established by the internal procedure "Respect and Promotion of the Human Rights in Eni's Activities", issued on March 2020 as part of the Management System Guidelines of Eni. [...] the due diligence is set on an ongoing basis (not once-off) process, context-specific and covers the entire spectrum of human rights implications for Eni [...]. The human rights due diligence model adopted by Eni, designed to be multidisciplinary, multilevel and integrated at any level of the company's processes, follows a risk-based approach with the aim of identifying, preventing, mitigating and accounting for adverse corporate impacts on human rights. The risks identified through the due diligence are defined as risks to rights-holders, therefore extending the traditional company's risk management perspective. [...] In order to fulfill its tasks, the human rights due diligence model is translated into practice with four separate dimensions: (i) at corporate level, (ii) on industrial projects, (iii) on specific processes connected with Eni's salient human rights issues, (iv) and on counterparties. [...] The HRIA [Human Rights Impact Assessment] is carried out to evaluate in depth project more at risk'. See below further description of the process. [Human Rights 2021, 08/2022: eni.com] • Met: Describes process for identifying risks in EX BPs: As indicated above, it also includes counterparties. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: See above. The Company indicates: 'The HRIAs conducted so far involved the Danish Institute for Human Rights (DIHR), Ergon Associates, and Community Insight Group, as a reliable third party'. Also, the HRIA methodology 'entails a preliminary analysis of scoping, based on desktop searches and remote interviews, and a field visit, where rightsholders (communities, workers, both direct employees and sub-contractors) are consulted during dedicated meetings. When needed, focus groups are also held to allow the participation of vulnerable groups, such as children, women, etc. During the field visits, local NGOs, international organizations, Business Partners and suppliers are engaged through meetings and interviews'. [Human Rights 2021, 08/2022: eni.com] • Met: Describes how risk identification system is triggered by new circumstances: The 2021 Human Rights Report indicates: 'The due diligence on counterparties and business partners is conducted before the conclusion of a JV agreement or in case of merge & acquisition operations. The process is based on open sources screening to identify if the counterparts have been involved in human rights violation or are exposed to specific risks'. Concerning mergers and acquisitions: 'human rights have been integrated into the due diligence checks preceding mergers and acquisitions and other Investment transactions and negotiations of agreements with joint venture partners. If red flags related to the past human rights performance of the business partners arise, the Company will adopt the appropriate measure to improve the partner's human rights standards by exerting its power of influence'. [Human Rights 2021, 08/2022: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes risks identified in relation to new circumstances: The Company has provided comments to CHRB regarding this indicator, including information on a the pilot project of the VPI Conflict Analysis Tool run in Nigeria. It discloses the results of the analysis based on the tool’s methodology. However, this indicator looks for a description of their risks identified when its system to identify human rights risks is triggered by new country operations, new human rights challenges or conflict affecting particular locations. [2022 Human Rights Report, 2023: eni.com]
B.2.2	Assessing human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: It indicates: 'the due diligence is set on an ongoing basis (not once-off) process, context-specific and covers the entire spectrum of human rights implications for Eni, therefore besides the list of salient human rights issues which will be introduced in the next section. [...] The due diligence at Corporate level it is periodically carried out towards Eni as a whole, in order to update and evaluate the salient human rights issues [...]. Such evaluation takes into account the evolution of the company, the external context [...]. The HRIA is carried out to evaluate in depth project more at risk'. [Human Rights 2021, 08/2022: eni.com] • Met: Describes how process applies to EX BPs: As indicated previously, 'the human rights due diligence model is translated into practice with four separate dimensions: [...] counterparties'. [Human Rights 2021, 08/2022: eni.com] • Met: Public disclosure of results of HRs risk assessment: The Company has identified '13 salient issues, split into 4 main areas, deemed to be the topics where lie the most severe, potential, negative human rights risks'. Human rights in the workplace include: equal treatment, safe and health working conditions and Freedom of association and Collective bargaining. As for Human rights in contracting and procurement: Modern day slavery, Migrant workers, Freedom of association and Collective bargaining, Working conditions (wages and working hours), Safe and healthy working conditions. Regarding Human rights in communities, it identified: Land rights; Environmental impacts resulting in impacts on livelihood, health, water availability of communities and Indigenous Peoples; Project closure. Finally, Human Rights and Security: Excessive use of force by public and private security forces, Employee security in high-risk environments. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1: See above. • Met: Describes how assessment involved affected stakeholders: It indicates: 'The highest risk projects are, therefore, specifically studied through “Human Rights Impact Assessments” (HRIA), which include also a preliminary analysis of the local context on human rights and a subsequent engagement with the main rightsholders. [...] When needed, focus groups are also held to allow the participation of vulnerable groups, such as children, women, etc’. [Human Rights 2021, 08/2022: eni.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: For each area identified to be a human rights issue, the Company describes actions carried out. These include the topics of Human rights in the workplace, Human rights in Eni’s relations with suppliers and other business partners, Human rights in host community relations, and Human rights and security. It indicates: 'The management process thus structured allows the implementation of proper mitigation actions and monitoring measures, as well as facilitates the sharing of issues and lessons learned within the entire company (from the local actors to Corporate ones). Once a year, the Sustainability department collects all the Action Plans – as well as spare actions undertaken on specific topics – emerging from the due diligence process to feed the update of the Corporate Action Plan on human rights and as an input for the gap analysis described to evaluate the effectiveness of the entire system’. [Human Rights 2021, 08/2022: eni.com] • Met: Describes how global system applies to EX BPs: See above, it also includes suppliers and other business partners. [Human Rights 2021, 08/2022: eni.com] • Met: Example of actions decided on at least 1 salient HRs issue: The Company discloses the HRAP [Human Rights Action Plan] for the HRIA that took place in Mexico in 2019. The HRAP includes: 'fishers: actions are focused on addressing concerns related to offshore project’s impacts. Taking into consideration previous issues of conflicts between communities and oil and gas companies in the area, as well as the high vulnerability of host communities, the action plan strives for inclusive and structured engagement; workplace: in order to properly address

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>limited, but potentially significant, labour issues (these includes working hours, rest periods, written contracts, ad hoc trainings); security: many and serious security related concerns for the communities in the project area have been identified in the HRIA report'. The 2019-2021 HRAP Mexico expands on each action taken. [Human Rights 2021, 08/2022: eni.com] & [HRAP Mexico 2019-2021, 12/2019: eni.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1: See above. • Not Met: Describes how stakeholders involved in decisions about actions taken: One of the components of the HRAP includes: 'local communities: the main actions and activities for local communities are focused on the sharing of information, as well as on guaranteeing their right to participate and to be consulted'. The Company has provided comments to CHRB regarding this indicator, where it discloses two examples of HRIAs, in which the community is engaged and a land management process. However, although local communities are consulted, it is not clear how they (or other affected stakeholders) are involved in decisions making. The Company is expected to describe its system of how it involves affected stakeholders in the in decisions about the actions to take in response to its salient human rights issues. [HRAP Mexico 2019-2021, 12/2019: eni.com] & [2022 Human Rights Report, 2023: eni.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system for evaluation effectiveness of actions: The 2021 Human Rights Report indicates: 'Once a year, the Sustainability department collects all the Action Plans – as well as spare actions undertaken on specific topics – emerging from the due diligence process to feed the update of the Corporate Action Plan on human rights and as an input for the gap analysis described to evaluate the effectiveness of the entire system. The actions of the Plan are declined into the Management Objectives assigned to the top management of Eni. The process to monitor the effectiveness of the actions involves: the use of several internal and public KPIs that are disclosed into this report; the engagement of stakeholders to share Eni's approach and listen to their expectations'. [Human Rights 2021, 08/2022: eni.com] • Met: Example of lessons learned from evaluation effectiveness of actions: Main challenges identified in exploration activities in Myanmar (case of example), included people's perceptions of oil and was projects due to negative past experiences, and difficulty in obtaining consent from all community members to access their land for the seismic survey'. Lessons learned as consequence of this with an adviser included the following: '1) providing communities and Civil Society Organizations with proper information beforehand, engaging and consulting with them before and during the assessment and establishing a well-functioning grievance mechanism, proved successful methods to help taking away this worry; 2) Properly explaining the process, including technical aspects and what potential damage could look like is necessary for landowners and users to understand what the impacts could be. One of the positive aspects of this exercise was the successful implementation of the checklist that DIHR developed By doing this, Eni was able to integrate checklists into its internal policies, procedures and practices, including when identifying a contractor, before the project started and thereby minimizing negative impacts'. [FOR Human Rights June 2020, 06/2020: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1: See above. • Not Met: Involves stakeholders in evaluation effectiveness of actions: As indicated above, 'The process to monitor the effectiveness of the actions involves: the use of several internal and public KPIs that are disclosed into this report; the engagement of stakeholders to share Eni's approach and listen to their expectations'. The Company has provided comments to CHRB regarding this indicator, where it discloses an example of an HRIA in Mexico, in which the community is engaged and on a grievance claim in Ghana and its outcomes. However, although the Company provides examples of how local communities are consulted and listened to, it is not clear how affected stakeholders are involved in in evaluation of actions taken. This subindicator looks for a description of a system to involve affected stakeholders in evaluation of whether the actions taken [in the context of a due diligence process, to address Human Rights risks and impacts] have been effective. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.5	Communicating on human rights impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Provides two examples of comms with stakeholders: The 2022 Human Rights Report indicates: 'Eni communicates externally the results of some of the activities that have been carried out in order to prevent and mitigate human rights impacts. This specific communication is part of the wider disclosure on human rights issues and performances, which includes also the present report. This way to communicate was reinforced in the last few years with several initiatives aimed at making available reports, data and other relevant information concerning Eni's salient human rights issues, including those raised by affected stakeholders'. The Company includes a list of HRA/HRIA Reports and related action plans [seven items] which are openly available on the Company's website. However, it is not clear how it ensures meaningful information reaching affected stakeholders: how it responds, in communication terms, to issues raised by stakeholders, and about their access to those communications. The Report adds: 'Eni provides public responses as well as direct answers to concerns and issues raised by rightsholders, NGOs or communities' representatives in order to ensure accessibility and public commitment towards actions undertaken or solutions proposed. Eni's public responses are also collected by third parties' website, such as the Business & Human Rights Resource Centre [...]. Another example of the way Eni provided answer to the concerns of rightsholders and ensured access to the solutions proposed is represented by the conciliation procedure activated via the Italian National Contact Point of the OECD Guidelines to answer at the complaint raised by the NGO "Egbema Voice of Freedom" (EVF). The procedure was activated with the EFV instance, claiming that NAOC (Eni's subsidiary) was not doing enough to mitigate the impacts of its operations on the effects of the floods on the community. Eni actively participated in all the phases of the procedure, voluntarily complying with the terms of the conciliation procedure which included a joint visit to the NAOC site in Nigeria. Finally, Eni shared and accepted the terms of the agreement proposed by the Conciliator at the end of the procedure. With a view to transparency, Eni has agreed to the NCP's proposal to make the content of the agreement available on its website. Eni's commitment and participation in the conciliation procedure therefore contributed to the smooth functioning of the conciliation mechanism'. The Company has provided comments to CHRB regarding this indicator, where it discloses an example of an HRIA in Congo and Kenya; a grievance claim in Ghana and its outcomes; the implementation of the Human Rights Action Plan in Mexico. [2022 Human Rights Report, 2023: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them: The Company has provided comments to CHRB regarding this indicator, including information on a HRIA in Congo and Kenya, the Implementation of the Human Rights Action Plan in Mexico, a grievance raised in Ghana and its outcomes and how it manages its public responses [see above]. However, this subindicator looks for description of any challenge to effective communication it has identified and how it is working to address them. [2022 Human Rights Report, 2023: eni.com]

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The 2021 Human Rights Report indicates: 'Eni uses a Whistleblowing reporting management system that enables anyone – whether Eni's people, stakeholders or other third parties – to send reports on issues pertaining to the internal control and risk management system or other violations of the Code of Ethics, including possible violations of human rights'. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and workers made aware: Workers receive training on its Human Rights in general and on initiatives such as the Code of Ethics [see B.1.5], which include provisions on the whistleblowing process. The 2021 Human Rights Report indicates the concern or grievance 'may also be [communicated] in local language'. [Human Rights 2021, 08/2022: eni.com] • Met: Describes how workers in EX BPs access grievance mechanism: See above. The channels are open to 'other third parties'. [Human Rights 2021, 08/2022: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Expects EX BPs to convey expectation to their BPs: Eni makes available to workers, to the communities with which it interacts and to its Suppliers (including their employees) tools for a prompt response to alerts of potential violation of their rights, of laws and regulations and of its own Code of Ethics (Grievance Mechanism) as well as channels for the reception and processing of such alerts, also in confidential or anonymous form, explicitly prohibiting retaliation against the whistle-blower. [Supplier Code of Conduct, 2020: eni.com]
C.2	Grievance mechanism(s) for external individuals and communities	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The 2021 Human Rights Report indicates: 'Eni uses a Whistleblowing reporting management system that enables anyone – whether Eni’s people, stakeholders or other third parties – to send reports on issues pertaining to the internal control and risk management system or other violations of the Code of Ethics, including possible violations of human rights'. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The 2021 Human Rights Report indicates the concern or grievance 'may also be [communicated] in local language'. The Whistleblower Management System Guideline establishes: 'Each subsidiary and the managers of the operational sites will affix the poster, published on the Eni website [...], in locations where it is visible to Eni’s People and, where possible, to Stakeholders and will translate it into their local language in order to improve the dissemination and comprehension of the document'. [Human Rights 2021, 08/2022: eni.com] & [Whistleblower - Management System Guideline, 08/05/2020: eni.com] • Met: Describes how external individuals/communities access grievance mechanism: The Statement on respect to Human Rights indicates: 'Eni designs and implements community grievance mechanisms as part of its efforts to foster dialogue with local communities over project developments and potential impacts'. The Company 'expects its Business Partners to respect the principles and content of this Statement'. [Statement on respect to Human Rights, 12/2018: eni.com] • Met: Expects EX BPs to convey expectation to their BPs: See B.1.4.B. Also, the Supplier Code of Conduct indicates: 'Eni makes available to workers, to the communities with which it interacts and to its Suppliers (including their employees) tools for a prompt response to alerts of potential violation of their rights, of laws and regulations and of its own Code of Ethics (Grievance Mechanism) as well as channels for the reception and processing of such alerts, also in confidential or anonymous form, explicitly prohibiting retaliation against the whistle-blower'. The Code has a part in which business partners sign to indicate they accept it. It also includes: 'commit to obtaining from subcontractor and “subcontraenti” used in its relationship with Eni to sign a declaration stating their full sharing and acceptance of the Supplier Code of Conduct'. [Supplier Code of Conduct, 2020: eni.com]
C.3	Users are involved in the design and performance of the mechanism(s)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes how users engaged on design and performance: The 2021 Human Rights Report indicates: 'It should be highlighted that, in order to define the grievance mechanism’s structure and implementation, a subsidiary may set up an ad hoc consultation with local communities, especially if numerous concerns and/or grievances are anticipated'. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism: The 2022 Human Rights Report indicates: 'In Nigeria, the involvement in 2022 of the NGO Stakeholder Alliance for Corporate Accountability (SACA) in ad-hoc induction on Eni’s grievance mechanism access and functioning was a way to support local communities in using the channel and expressing their concerns and claims in a well-substantiated and factual manner. In this way, SACA was able to disseminate among the communities more information on how the management procedure is implemented in NAOC subsidiary, how grievance management works and what affects its timeliness in addressing some of the grievances received'. It also states: 'In 2021, Eni reviewed its internal regulatory instrument that defines principles, roles and best practices for the management of grievances, in the general framework of continuous improvement of company’s processes. Such review led to a new classification of grievances on three different degrees of severity, in order to support all subsidiaries in Italy and abroad in a coherent assessment of the relevance and impact of grievances. [...] Depending on the grievance severity level, the new internal procedure specifically describes different processes of sharing and approval of grievance resolution proposals. This in order to ensure that the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>management of low severity grievances is more timely, and to ensure the involvement of top management in the high severity cases. [...] Eni's internal regulatory instrument identifies the relevant company's functions responsible for the follow-up of the actions agreed in the resolution of the grievances, to ensure they are correctly implemented. Grievance closure occurs after an agreed resolution has been implemented and implementation has been verified'. Finally, 'As for the performance evaluation of Grievance Mechanisms, the procedure entails that the local sustainability function assesses whether and how to make the evaluation results accessible to the local communities. [...] The subsidiaries may also request feedback from the claimants involved on the level of satisfaction with the process operation'. However, although the Company provides an example of a collaboration with an NGO to support local communities in using the channel, explained how internal regulatory instrument were reviewed and the changes that took place as well as the mention of its performance evaluation, this subindicator looks for a description of how it engages with potential or actual users (or individuals or organisations acting on their behalf) specifically on the improvement of the mechanism. No such evidence found. [2022 Human Rights Report, 2023: eni.com]</p> <ul style="list-style-type: none"> • Not Met: Provides user engagement examples (at least two) on improvement: The 2021 Human Rights Report indicates: 'A Community Grievance Mechanism assessment involving 20 Eni subsidiaries was carried out in 2017 in order to assess the implementation process, improve the management of the grievance mechanism and enhance the quality of the procedure. The assessment underlined the importance of: simplifying the Grievance Mechanism recording forms; promoting integrated management of grievances in locations with multiple Eni organizations; further reinforcing Eni's role in non-operated assets and further clarifying the role of contractors and NGOs in the management of grievances'. However, the Company is expected to provide two examples of engagement on the improvement of the mechanism within last three reporting years. The Company has provided comments to CHRB regarding this indicator, including an example of a collaboration with an NGO to support local communities in using the channel and explained how internal regulatory instrument were reviewed and the changes that took place [see above]. However, no example of engagement with potential or actual users on the improvement of the grievance mechanism found. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com]
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes procedure and timescales for managing complaints or concerns: The 2021 Human Rights Report indicates: 'During the entire examination phase, Company keeps the complainant updated on the developments of the case. In particular, Company should indicate to the complainant: the activities planned for the management of grievance where possible and appropriate, and the timeframe that can reasonably be expected for the conclusion of the grievance management process. At the end of the analysis, the feedback about the grievance received is notified to the complainant'. [Human Rights 2021, 08/2022: eni.com] • Not Met: Describes technical, financial, advisory support to enable equal access <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describe types of outcome to complainant through use of mechanism: The 2022 Human Rights Report indicates: 'The implementation of the Grievance Mechanism asks, first of all, for the understanding of the causes and grounds for the grievance; afterwards, depending on the issue, either financial and non-financial actions could be taken to eliminate such causes and/or minimise its impact. For example, in the case of any proven damage to private properties or activities, or any not foreseen interference with activities of fishermen or farmers, relevant compensation will be assessed in collaboration with local authorities and paid in accordance to publicly defined tariffs. In the case of grievances related, for instance, to any environmental impact or any agreement with local communities, the resolution could leverage on specific engagement to identify proper measures. At the end of the analysis, the feedback about the grievance received is notified to the complainant. The complainant is asked to communicate any observations or alternatives to the solution found and proposed by the company which duly takes note of it in an appropriate form'. The 2022 Slavery and Human Trafficking Statement adds: 'All the reports received were managed according to the whistleblowing procedure, and for those reports proved founded, remediation measures have been applied, including workers repaid monies owed; review of employment contracts form proposed by recruitment agencies to workers; review of the status of the supplier qualification and adoption of contractual remedies where applicable; reinforced processes for the monitoring of suppliers' conduct,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>strengthened checks on the recording of the working time (e.g. timesheet); and on the respect of daily working hours'. [2022 Human Rights Report, 2023: eni.com] & [2022 Slavery and Human Trafficking Statement, 2023: eni.com]</p> <ul style="list-style-type: none"> • Not Met: Describes escalation to senior levels / independent adjudicators: The 2021 Human Rights Report indicates: 'If refused, the function responsible for verification may propose referring the case to a review committee, composed of Eni and community representative, or to an independent third party'. However, it is not clear how complaints or concerns for workers and all external individuals and communities may be escalated to more senior levels or independent third party adjudicators or mediators to challenge the process or outcome at the complainant's discretion. The 2022 Human Rights Report has similar information. The Company has provided comments to CHRB regarding this indicator, however, further evidence found. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com]
C.5	Prohibition of retaliation for raising complaints or concerns	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The Statement on respect to Human Rights indicates: 'Eni prohibits, and undertakes to prevent, retaliation against workers and other stakeholders for raising human rights-related concerns'. [Statement on respect to Human Rights, 12/2018: eni.com] • Met: Describes practical measures to prevent retaliation: The Statement on respect to Human Rights indicates that grievances 'may also be [...] lodged anonymously'. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: The Statement on respect to Human Rights indicates: 'Eni does not prevent access in any way to state-based judicial or non-judicial mechanisms and co-operates in good faith with such mechanisms. Eni prohibits, and undertakes to prevent, retaliation against workers and other stakeholders for raising human rights-related concerns, and neither tolerates nor contributes to threats, intimidation, retaliation or attacks (both physical and legal) against human rights defenders and affected stakeholders in relation to its operations'. However, no further evidence found explicitly indicating that it will not retaliate against workers and stakeholders through: legal action against persons or organisations who have brought or tried to bring a case against it involving credible allegation of adverse human rights impacts, or against the lawyers representing them as well as the through firing or engaging in economic forms of retaliation against any workers or their representatives who have brought or tried to bring a case against it involving an allegation of human rights abuse. [Statement on respect to Human Rights, 12/2018: eni.com] • Met: Expects EX BPs to prohibit retaliation against workers/stakeholders: As indicated above, the Company 'prohibits, and undertakes to prevent, retaliation against workers and other stakeholders for raising human rights-related concerns'. The Company 'expects its Business Partners to respect the principles and content of this Statement'. [Statement on respect to Human Rights, 12/2018: eni.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Complainants not asked to waive legal rights: The 2021 Human Rights Report indicates: 'complainants are not asked by Eni to waive for their rights: filing a complaint with grievance does not prevent or impede any complainants to access other legal or administrative remedies'. [Human Rights 2021, 08/2022: eni.com] • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Met: Example of issue resolved (if applicable): The Company provides an example of cooperation with non-judicial mechanisms: 'In December 2017, an association called Egbema Voice of Freedom (EVF), in the Aggah community, issued a complaint before the Italian National Contact Point (NCP) for the OECD Guidelines. The application complained that Eni was not doing enough to mitigate the impact of its operations on the effects of the floods on the community. During the procedure, Eni provided objective [...] to demonstrate that NAOC operations and infrastructures have no aggravating impact on the natural flooding of the area. The natural flooding affects a much wider area than the one of the community of Aggah, and it is a typical phenomenon of the Niger Delta region. While always reaffirming its position, Eni has chosen to comply with and participate in good faith in the procedure at the NCP and to actively contribute to its proper implementation. Following the signing of the Terms of Settlement (ToS), Eni in Nigeria (NAOC) and Egbema voice of Freedom (EVF) designated their respective contact persons who met several times in order to define the contents of the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>drainage interventions to be carried out in the community. The work is currently being completed. On March 4, 2021, the NCP, having heard the parties, published a follow-up report on its website with the following final considerations: "During conversations with the NCP, both parties recognised that there has been progress on the implementation of the ToS and confirmed their willingness to continue the dialogue to reap the benefits of the agreement reached. The NCP reiterates the enormous value of the agreement of the July 8, 2019 and welcomes the progress made up to now in its implementation. The NCP invites the Parties to continue to cooperate in good faith and with the utmost commitment for the implementation of the Terms of Settlement and to follow the final recommendations formulated by the Conciliator in the ToS." On May 31, 2021, a joint NAOC-EVF visit agreed on minimal additional actions to finalise the project'. [Human Rights 2021, 08/2022: eni.com]</p>
C.7	Remedying adverse impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes approach taken to remedy adverse HRs impacts: The 2021 Human Rights Report indicates: 'In December 2017, an association called Egbema Voice of Freedom (EVF), in the Aggah community, issued a complaint before the Italian National Contact Point (NCP) for the OECD Guidelines. The application complained that Eni was not doing enough to mitigate the impact of its operations on the effects of the floods on the community. During the procedure, Eni provided objective elements – also with the support of photo and video documentation – to demonstrate that NAOC operations and infrastructures have no aggravating impact on the natural flooding of the area. The natural flooding affects a much wider area than the one of the community of Aggah, and it is a typical phenomenon of the Niger Delta region. While always reaffirming its position, Eni has chosen to comply with and participate in good faith in the procedure at the NCP and to actively contribute to its proper implementation. Following the signing of the Terms of Settlement (ToS), Eni in Nigeria (NAOC) and Egbema voice of Freedom (EVF) designated their respective contact persons who met several times in order to define the contents of the drainage interventions to be carried out in the community. The work is currently being completed'. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes changes to systems, processes and practices to prevent future impacts: In Ghana, 'In June 2022, for example, two farmers from one of the host communities filed a grievance claiming that Eni security personnel had prevented them from burning their farm residue which prevented them from cultivating for the season'. The Company indicates how it remedied it, and it adds: 'Beside this, the analysis of the grievance led to recommend a specific risk assessment to be conducted by HSE department; such assessment is intended to facilitate the acquisition of the lands (in respect of the relevant IFC Performance Standard) around the operating facilities as a buffer to safeguard the facility itself and to prevent future risks of raising similar grievances and confrontation with the farmers'. [2022 Human Rights Report, 2023: eni.com] • Not Met: Describes approach to monitoring/implementing agreed remedy: See above. The Company has provided comments to CHRB regarding this indicator, including information on the grievance raised in Ghana. It also provides further information on how the effectiveness of covid protocols laid out by SPDC [Shell Petroleum Development Company of Nigeria Limited] were constantly monitored and how the Company exercises leverage on the business partners that are part of this joint venture. Finally, it makes reference to the Implementation of the Human Rights Action Plan in Mexico. However, no description of its approach to monitoring implementation of the agreed remedy for victims found. [2022 Human Rights Report, 2023: eni.com] • Not Met: Describes approach to learning from incidents if no adverse impacts identified
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The 2022 Human Rights Report indicates: 'Regarding whistleblowing reports, in 2022 investigations were completed on 77 files, of which 45 included human rights aspects, mainly concerning potential impacts on workers' rights and occupational health and safety. Among these, 62 assertions were verified, of which 12 were confirmed, at least in part, in terms of the facts reported, and corrective actions were taken to mitigate and/or minimize their impacts, including: (i) actions on the Internal Control and Risk Management System, to implement and strengthen the controls in place; (ii) training actions for employees on areas in the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Code of Ethics and the “Zero Tolerance” policy (in particular, a two-day course held in December 2022 on managing investigations into reports of harassment and violence; the training was carried out by a consultancy firm specializing in this area and involved those in charge of such investigations); (iii) disciplinary action against employees, including disciplinary measures, in line with the collective agreements and other applicable national laws. At the end of the year, 16 files were still open, 5 of which referred to human rights issues, mainly concerning potential impacts on workers’ rights’. It discloses data on ‘Whistleblowing files (assertions) on human rights violations closed during the year and categorized by results of the investigations and typology’. [2022 Human Rights Report, 2023: eni.com]</p> <ul style="list-style-type: none"> • Met: Example of how lessons from mechanism improved HRs management system: In the context of its internal regulatory instrument review, the 2022 Human Rights Report indicates: ‘The revised internal procedure also introduced a specific monitoring by gender of claimants, in relation to grievances expressed on an individual basis, to support the understanding of needs and concerns of women in local contexts. The first results of this monitoring in 2022 highlighted the importance of on-going actions on gender-mainstreaming in consultations and local development initiatives’. [2022 Human Rights Report, 2023: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes process to evaluate mechanism and changes made as a result: The 2022 Human Rights Report indicates: ‘In 2021, Eni reviewed its internal regulatory instrument that defines principles, roles and best practices for the management of grievances, in the general framework of continuous improvement of company’s processes. Such review led to a new classification of grievances on three different degrees of severity, in order to support all subsidiaries in Italy and abroad in a coherent assessment of the relevance and impact of grievances. In particular, the topics that gained the most attention, in coherence with Eni mission, are related to: threats, aggression, harassment; land acquisition and community relocation/resettlement; negative impacts on the socio-economic conditions of women and girls in local communities; environmental impacts with effects on the health of communities or that undermine the livelihood of local economic activities; impacts on the historical/cultural heritage of local communities. Depending on the grievance severity level, the new internal procedure specifically describes different processes of sharing and approval of grievance resolution proposals. This in order to ensure that the management of low severity grievances is more timely, and to ensure the involvement of top management in the high severity cases. For instance, all subsidiaries in Italy and abroad can formulate the proposal for resolution considering also the recommendations/opinions received from corporate functions responsible for the issue of the grievance; afterwards, the proposal for the resolution is approved by the head of the subsidiary’. Also, ‘As for the performance evaluation of Grievance Mechanisms, the procedure entails that the local sustainability function assesses whether and how to make the evaluation results accessible to the local communities’. [2022 Human Rights Report, 2023: eni.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders: The Company has provided comments to CHRB regarding this indicator, however, no description of the procedures it has in place to address delays or non-implementation of outcomes agreed with stakeholders found. [2022 Human Rights Report, 2023: eni.com]

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.1	Living wage (in own extractive operations, which includes JVs)	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Pays living wage or sets time-bound target: The 2021 Human Rights Report indicates: ‘Remuneration policies for Eni’s employees are defined according to a global integrated model and promote salary progression based exclusively on meritocratic criteria based on role related skills, performance achieved and local remuneration market benchmarks. [...] In the various Countries in which Eni operates, Eni guarantees fair and competitive remuneration policies with respect to roles and professional skills, providing salaries that ensure a decent standard of living, above mere subsistence levels and/or legal or contractual minimums in force, as well as minimum remuneration levels found on the local market. For this purpose, Eni provides its business lines, for each Country, with policy salary references that are significantly higher than the 1st decile of the local salary market, as well as the legal/contractual minimums and annually checks the salaries of local staff in the main Countries where it operates, compared to the legal and market minimums’. [Human Rights 2021, 08/2022: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes how living wage determined: As indicated above. The 2021 Human Rights Report indicates: 'In the various Countries in which Eni operates, Eni guarantees fair and competitive remuneration policies with respect to roles and professional skills, providing salaries that ensure a decent standard of living, above mere subsistence levels and/or legal or contractual minimums in force, as well as minimum remuneration levels found on the local market. For this purpose, Eni provides its business lines, for each Country, with policy salary references that are significantly higher than the 1st decile of the local salary market, as well as the legal/contractual minimums and annually checks the salaries of local staff in the main Countries where it operates, compared to the legal and market minimums. [...] We annually check our positioning in terms of remuneration, adopting any necessary corrective actions'. However, it is not clear the process to determine a living wage for the regions where it operates includes involvement of relevant trade unions [or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law]. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Achieved paying living wage: As indicated above. The 2021 Human Rights Report indicates: 'In the various Countries in which Eni operates, Eni guarantees fair and competitive remuneration policies with respect to roles and professional skills, providing salaries that ensure a decent standard of living, above mere subsistence levels and/or legal or contractual minimums in force, as well as minimum remuneration levels found on the local market. For this purpose, Eni provides its business lines, for each Country, with policy salary references that are significantly higher than the 1st decile of the local salary market, as well as the legal/contractual minimums and annually checks the salaries of local staff in the main Countries where it operates, compared to the legal and market minimums'. [Human Rights 2021, 08/2022: eni.com] • Not Met: Reviews definition living wage with unions
D.3.2	Transparency and accountability (in own extractive operations, which includes JVs)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Member of EITI: The 2021 Annual Report indicates: 'Eni takes part in the Extractive Industries Transparency Initiative (EITI) since 2005'. [Annual Report 2021, 2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Reports taxes and revenue by country: The 2021 Report on payments to Governments indicates: 'Eni engages in oil (including condensates) and natural gas exploration, development and extractive activities in 42 countries, mainly in Italy, Algeria, Angola, Australia, Congo, Egypt, Ghana, Kazakhstan, Libya, Mexico, Mozambique, Nigeria, the United Arab Emirates, the United Kingdom and the United States. Hydrocarbon production amounted to 614 million boe in 2021 and hydrocarbon proved reserves were 6.63 billion boe as of December 31, 2021 (both data include Eni's share of equity-accounted entities). In 2021, Eni brought an overall value of approximately €7 billion to the host countries where it is presently conducting its upstream operations; a total of €16.1 billion including payments reported on a voluntary basis'. The report includes the detailed payments and royalties by country on a project-by-project basis. [Report on payments to governments 2021, 2022: eni.com]
D.3.3	Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Measures to prohibit violence/retaliation against workers for joining trade union: See below. High union recognition, in this case 81.6%, is taken as a proxy for not intimidating or retaliating. [Annual Report 2021, 2022: eni.com] • Met: Discloses % of total direct operations covered by CB agreements: The Company indicates the percentage of 'Employees covered by collective bargaining': 81.6%. [Annual Report 2021, 2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process to identify H&S risks and impacts: The 2021 Sustainability Performance indicates: 'In 2021, all the companies continued to implement health management systems with the objective of promoting and maintaining the health and well-being of Eni people and ensuring adequate risk management in the workplace. As confirmation of this, the business areas completed the planned health monitoring programmes. In 2021, in order to assess the potential impact of projects on the health of the communities involved, Eni completed 10 HIAs (Health Impact Assessments), of which 3 were integrated ESHIA studies (Environmental and Social Health Impact Assessment). [...] In 2021, Eni continued its activities aimed at certifying all its companies with significant HSE risks according to the ISO 45001 (management systems for health and safety at work)'. [2021 Sustainability Performance, 2022: eni.com] • Met: Discloses injury rate or lost days for last reporting period: The Company indicates the 'Total Recordable Injury Rate' for 2021: 0.34. Among which 0.40 for employees and 0.32 for contractors. [Annual Report 2021, 2022: eni.com] • Met: Discloses fatalities for last reporting period: The Company indicates the 'Number of fatalities as a result of work-related injury' in 2021: 0. [Annual Report 2021, 2022: eni.com] • Met: Discloses occupational disease rate for last reporting period: The Occupational Illness Frequency Rate for 2021 was 0.13. [Human Rights 2021, 08/2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance: The 2022 A Just Transition Report discloses its health and safety short-term commitments [2023]: TRIR [Total Recordable Injury Rate] <0.40; 0 fatal accidents. However, no targets to occupational disease rates found. [2022 Just Transition Report, 2023: eni.com] • Met: Met targets or explains why not or actions to improve H&S management systems: Regarding its Total Recordable Injury Rate and fatalities, the 2021 Human Rights Report indicates: 'The identification and analysis of the causes of the events made it possible to implement immediate actions to prevent a recurrence: identification of basic operations for the safe execution of routine plant activities and preparation of the relevant operating procedures/instructions to be made available to all plant operators, followed by training and checks on learning; training of managers to improve resource management and teamwork; training, with checks on learning, on the correct way to carry out work and on the work permit; coaching or leadership courses to reinforce safety messages and the application of "stop work authority"; updating of specific operating instructions for the use of equipment and application of checklists to check the condition of equipment; intensification of checks on work permits'. [Human Rights 2021, 08/2022: eni.com]
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Process to identify/recognise indigenous rights holders: The 2021 Human Rights Report indicates: 'in 2018 Eni developed the "Stakeholder Management System" (SMS). This tool is designed to support the management of relations with stakeholders in the territories where Eni operates. The SMS is a web-based platform that allows Eni to: map and evaluate stakeholders; map requests related to sustainability issues; identify the most relevant stakeholder and most requested issues'. Also, 'The SMS helps to understand the singularities of local contexts, any needs, critical issues and areas for improvement, the main topics of interest, potential impacts on human rights and allows to identify the possible presence of vulnerable groups and any areas listed by UNESCO as sites of cultural and/or naturalistic interest (WHS - World Heritage Sites). Around 770 communities are mapped in the SMS, including the identification of local governments and authorities, villages, indigenous peoples' groups, local NGOs and business partners'. [Human Rights 2021, 08/2022: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes how indigenous communities are engaged during assessment: The 2021 Human Rights Report indicates: ‘Considering the industrial contexts in which it operates, Eni has direct contacts with indigenous populations and their representatives exclusively in Australia, Alaska and Norway. In these cases the relationship is managed in compliance with international and local regulations that define how to involve and consult them. In Australia, Eni operates in the Northern Territory, near the Wadeye community, and regularly engages local administrative bodies which protect the rights of Aboriginal populations, developing participatory projects concerning local development and environmental conservation’. However, it is not clear whether the engagement with indigenous communities is carried out during the impact assessment. The 2022 Human Rights Report indicates: ‘in 2021 Eni launched the Agri-feedstock program in the countries of Sub-Saharan Africa, integrating agribusiness initiatives within the biofuel value chain. [...] Eni implemented a specific Social and Human Rights Impact Assessment to extend to all the involved territories. In 2022, this tool was implemented in Kenya and Congo, to gain a detailed analysis of the local context and to engage the main supply chain stakeholders: the assessments resulted in more than 1,500 interviews with farmers, cooperatives, trade unions, NGOs, local Authorities and the civil society, through field visits, meetings and workshops. The obtained results will serve to elaborate a dedicated action plan to promote practices and human right values in the involved areas’. However, although the Company discloses an example of stakeholder engagement, this subindicator focuses specifically on engagement with Indigenous Peoples. It is not clear how it engages directly with indigenous community specifically in carrying out the impact assessment. Current evidence seems to have a focus in integrating agribusiness initiatives within value chain. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to FPIC: The Statement on respect to Human Rights indicates: ‘Eni informs and engages local communities by promoting free, prior and informed consultations, with the purpose of considering their legitimate expectations in conceiving and conducting business activities, including community investments’. The 2021 Human Rights Report adds: ‘Eni’s policy commitment to promoting forms of free, prior, informed consultation to host communities becomes especially crucial when dealing with relations with indigenous communities. However, although the Company indicates it promotes free, prior and informed consultations, it is not clear whether it is committed to free prior and informed consent (FPIC). [Human Rights 2021, 08/2022: eni.com] & [Statement on respect to Human Rights, 12/2018: eni.com] • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.6	Land rights: Land acquisition (in own extractive operations, which includes JVs)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach to identifying land tenure rights holders and negotiating compensation: The 2021 Human Rights Report indicates: 'Land rights issues are often identified in ESHIAs and HRIAs as an area which could have a significant impact on individuals and communities. [...] If unavoidable, Eni is committed to minimizing its socio-economic impact and has implemented a specific internal procedure for managing land management activities. This internal procedure: [...] defines the rules for land management activities in line with international principles and standards, such as those set out in the IFC Performance Standards and other equivalent documents and frameworks; recognizes the right to proportional and appropriate compensation and restoration of livelihood conditions for those affected by the project-related land acquisition, such as restrictions based on the impact on their assets, access to assets, the impact of the Company's activities on income sources and living conditions; includes the principle of non-discrimination and respect for vulnerable groups; provides for informed and participatory consultations with the communities involved, and access to grievance and remediation mechanisms'. The 2022 Human Rights Report discloses the case study The Land Management Action Plan of Balaine - Ivory Coast: 'The land management process was developed with the support of the Bureau National d'Etudes Techniques et de Développement and formulated in accordance with Eni policies and the IFC Performance Standard number 5 on Land Acquisition and Involuntary Resettlement. The project affected people (PAP) were identified through a census of impacted population conducted according to international best practices in the area affected by the works and with the support of local authorities and stakeholders (mairie, chef du quartier, fishermen cooperatives) who were consulted in advance. During the works, regular engagement with communities was guaranteed through the appointment of dedicated Community Liaison Officers present in field and the development of a LMAP-specific grievance mechanism. The impact analysis has considered both onshore and offshore impacts and both formal and informal activities affected; this was the first time in Cote d'Ivoire that fishermen were involved in a compensation process. Furthermore, the entire artisanal fisheries value chain was considered, including not only the fishermen but also the maryeuses, the women who clean and smoke the fish on the shore before it gets delivered to the market. Specific measures were adopted for vulnerable PAPs, such as financial management trainings before and after the receipt of the economic compensation and support with re-establishing their livelihoods. In order to calculate the compensation due to commercial activities, two methodologies have been adopted: for formal activities, the official certified revenues were used to calculate the amount, while for informal activities, the calculation was based on the declared monthly revenues and other relevant socio-economic data (e.g. for fishermen the revenues declared were crossed-checked with the quantity of fish captured per month and compared it with local fish market values). The data were then clustered and normalized across commercial activities categories and same-size businesses. The average for each business category was taken as benchmark for the calculation of the amount due to the PAPs belonging to that category. Categories were established based on the goods/services provided and the size of the business. Both criteria and process of compensation were shared, communicated, and formally accepted by the PAPs prior to the receipt of the payment'. However, it is not clear how the compensation is negotiated with them. [2022 Human Rights Report, 2023: eni.com] & [2022 Human Rights Report, 2023: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes approach to compensation including valuation: See above, 'According to the procedure, negative impacts potentially caused by the activities and the criteria to qualifying people or categories of people eligible for the compensation measures are evaluated. In particular, the eligibility criteria include the landowners or users who occupy land on the basis of formal, traditional or recognizable usage rights, in addition to legal rights to land recognized and/or recognizable under local laws'. The 2022 Human Rights Report discloses the case study The Land Management Action Plan of Balaine - Ivory Coast: 'In order to calculate the compensation due to commercial activities, two methodologies have been adopted: for formal activities, the official certified revenues were used to calculate the amount, while for informal activities, the calculation was based on the declared monthly revenues and other relevant socio-economic data (e.g. for fishermen the revenues declared were crossed-checked with the quantity of fish captured per month and compared it with local fish market values). The data were then clustered and normalized across commercial activities categories and same-size businesses. The average for each business category was taken as benchmark for the calculation of the amount due to the PAPs belonging to that category. Categories were established based on the goods/services provided and the size of the business. Both criteria and process of compensation were shared, communicated, and formally accepted by the PAPs prior to the receipt of the payment'. The Company has provided comments to CHRB regarding this indicator, disclosing information on the grievance raised in Ghana and its outcomes. However, it is not clear how legitimate tenure rights holders were involved in the determining the valuation and how compensation works beyond commercial activities. [Human Rights 2021, 08/2022: eni.com] & [2022 Human Rights Report, 2023: eni.com] • Met: Describes steps to meet IFC PS 5 in state deals: The Company discloses its internal procedure for managing land management activities: 'This internal procedure: is mandatory for all of Eni's subsidiaries; defines the rules for land management activities in line with international principles and standards, such as those set out in the IFC Performance Standards and other equivalent documents and frameworks; recognizes the right to proportional and appropriate compensation and restoration of livelihood conditions for those affected by the project-related land acquisition, such as restrictions based on the impact on their assets, access to assets, the impact of the Company's activities on income sources and living conditions; includes the principle of non-discrimination and respect for vulnerable groups; provides for informed and participatory consultations with the communities involved, and access to grievance and remediation mechanisms'. [Human Rights 2021, 08/2022: eni.com]
D.3.7	Security (in own extractive operations, which includes JVs)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes security implementation (incl. VPs or ICOC) and provides an example: The 2021 Human Rights Report indicates: 'Eni manages its security activities in accordance with international principles, including the UN Basic Principles for the Use of Force and Firearms by Law Enforcement Officials and the Voluntary Principles on Security & Human Rights, taking into account the specific needs of the Countries where it operates. [...] Eni has designed a coherent system of rules and instruments to assure that: (i) contractual terms comprise provisions on respect for human rights; (ii) security force providers are selected also on the basis of human rights criteria; (iii) security operators and supervisors receive adequate training on the respect for human rights; and (iv) the events considered most at risk are managed in accordance with international standards'. In its 2020 Annual Report on VPSHR the Company discloses the Country implementation of its security approach in Angola, Mozambique. It also indicates 'examples of supporting outreach, education, and or training of relevant personnel, private security, public security and or civil society' in the same context, as for instance: 'On October 29th 2020 a Security and Human Rights workshop was held in an innovative way in a high risk subsidiary (Angola, Luanda Headquarters)'. [Human Rights 2021, 08/2022: eni.com] & [Annual Report VPSHR 2020, 2021: voluntaryprinciples.org]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Ensures Business Partners/JVs follow security approach: The 2020 Annual Report on VPSHR indicates: ‘Eni operates with respect for human dignity and Human Rights and requires the same commitment from all its partners. [...] in 2020, Eni has conducted an internal analysis with the aim of aligning the projects of forestry where it is involved with its standards and policies on human rights. To this purpose, Eni has set up an instrument of screening to evaluate project developers and business partners considering their potential human rights records and raise awareness of partners on human rights issues, also with particular focus on security and human rights’. [Annual Report VPSHR 2020, 2021: voluntaryprinciples.org] Score 2 • Met: Security and HRs assessment includes input from local communities: The 2022 Human Rights Report indicates: ‘The VPI Conflict Analysis tool is a resource developed by the Voluntary Principles Initiative (VPI) to support companies in better identifying, understanding and assessing the dynamics of conflict in their area of operation, and then determining the company’s direct or indirect influence on those dynamics, in order to be able to generate options to prevent and/or mitigate negative impacts that might drive and/or escalate human rights and conflict risks to the communities, the company and its stakeholders. At the end of 2021, before its release and publication, Eni has been asked by the VPI to pilot the Conflict Analysis Tool in a Country of operation and Eni accepted to participate to the project by applying the Conflict Analysis tool in Nigeria. The project has involved – according with the methodology of the tool – a first phase of extensive background research on Nigeria conflict drivers and root causes, and a second phase of interviews. The stakeholders engaged have been identified according to the tool methodology and taking into account the need of gaining the perspectives of members of local communities and other key local actors (e.g. government, NGOs operating locally) with whom the company should normally engage. During the interviews campaign [...] Eni security collected information from different stakeholders, such as [...] human rights activists and NGOs, [...] community leaders and members, with a particular focus on women and vulnerable groups. The issues mainly discussed were inequality of in access to resources, rights and basic needs; the reliance on NGOs and human rights activism by communities; the elderly and community leaders’ role in the involvement of local communities by oil companies; minority groups and women conditions; the perception of communities on public and private security forces’. [2022 Human Rights Report, 2023: eni.com] • Not Met: Two examples of working with local communities to improve security: See above. Although the Company discloses evidence of engagement with local community, no examples found of proactively working with community members to improve security or prevent or address tensions related to its operations. The Company is expected to provide two of such examples. [2022 Human Rights Report, 2023: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Describes preventative/corrective action plans for water and sanitation risks: The 2021 Human Rights Report indicates: 'To firmly demonstrate the Company's commitment, Eni decided to be the first oil and gas company to comply with the CEO Water Mandate. [...] Eni's strategic approach involves analysing the water needs linked to public works, farming and industry, keeping in mind that every drop of water is valuable'. The 2022 CDP Water Security Questionnaire discloses different prevention plans according to different case scenarios. For example: 'Zohr represents one of the most important O&G development in the last years and for this reason it is considered a strategic asset for Eni; as the site is located in a water stress area, it is important both to secure a reliable water source for industrial activities and to relief the pressure to a scarce and precious resource for local needs. According to UN, water is the primary medium through which we will feel the effects of climate change, so it is important to reduce the dependency of production to sources that are or are predicted to be unreliable, searching for alternative solutions that can assure the provision of water needed for the industrial activities in suitable quantity and quality, thus assuring an increased resilience of the assets to future uncertainties related to a water availability. The desalination plant in the Zohr offshore gas field (Egypt), operational from the half of 2021, aims to ensure the independence of the water supply and minimise the withdrawal of fresh water for necessary uses. Designed and installed in 2020 for a maximum production capacity of 1,200m³/day of desalinated water, the plant treats brackish water taken from coastal supply wells through a unit consisting of three filtration and reverse osmosis trains, meeting the Zohr plant's water needs previously guaranteed by tankers and the local aqueduct'. [Human Rights 2021, 08/2022: eni.com] & [CDP Water Security Questionnaire 2022, 28/07/2022: eni.com]

			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets on water stewardship that consider water use by local communities: The Company describes one of its water targets, in its CDP Water Security Questionnaire [2022]: 'Providing access to safely managed Water, Sanitation and Hygiene (WASH) in local communities. [...] In Southern Angola, water is scarce and drought is a serious problem for communities. An Integrated Social Project was launched in 2017 in collaboration with the Ministry of Energy and Water and the Ministry of Health of Angola, to promote the strengthening of services in four communities in the municipality of Gambos, province of Huíla, and in five communities in the municipality of Bibala, province of Namibe, by building/rehabilitating 8 water systems and creating 35 water systems management and hygiene groups. Eni opened a water plant recently in the village of Kamupapa, in Namibe province. The well can pump 30,000 litres of water a day, is equipped with a disinfection system and is linked up to the school, the medical centre and the homes of teachers and nurses who live near the plant. We've also built three public fountains, a trough for livestock and a local solar farm for the community. The overall purpose of the project is to improve the quality of life for the target communities, and specifically, for the water and energy component of the project, to improve access to water and solar energy in schools and health clinics through the installation of solar powered boreholes in schools and clinics. The project, aligned with the National Development Plans and identified in collaboration with local stakeholders, contributes to achieving the Sustainable Development Goal 6 - Clean water and sanitation – of the UN Agenda 2030, around which Eni's mission is structured'. However, although the Company has a project that takes into consideration water use by local communities, it is not clear if it is part of the Company water stewardship targets related to the surroundings affected by its operations. The 2022 A Just Transition Report discloses its short-term water commitments: 'Commitment to minimise freshwater withdrawals in water-stressed areas. Reuse of freshwater in line with the trend of the last 5 years. Planned maintenance of the share of re-injected produced water at no less than 59%'. Regarding its medium term commitments, it states: 'Planned increase in the share of remediation water treated and reused in the production cycle or re-injected, from the current 10Mm3 to 12Mm3 by 2026 Produced water reinjected in line with the past few years'. As for its long-term commitments: 'Commitment to achieving efficient, collective and sustainable management of water resources'. It also discloses the following targets: '49,600 people will have access to clean and drinking water; 47,700 people will have access to clean and drinking water; Promoting access to clean and drinking water for local communities, including awareness-raising activities'. However, it is not clear how the former targets on water stewardship that take into consideration water use by local communities and other users in the vicinity of its operations. As for the latter targets, it is not clear they are related to the surroundings affected by its operations. [CDP Water Security Questionnaire 2022, 28/07/2022: eni.com] & [2022 Just Transition Report, 2023: eni.com] • Not Met: Reports progress in meeting targets and trends demonstrating progress: Regarding this target, the Company indicates: 'The indicator used to monitor progress towards the achievement of the goal is the number of boreholes drilled and energy systems installed. The progress of the activities satisfies the project schedule successfully. As of end of 2019, the end of phase 1 of the project, the project had installed 100% of the integrated solar and water systems planned, i.e. 8 water points and 8 solar energy systems. The water systems, that comprise boreholes with solar pumps, distribution pipes and taps to facilitate the distribution of water, with a cumulative capacity of 233,200 liters of water produced per day, have benefited an estimated 14.650 people living close to the 8 systems (nurses, teachers, pupils and 50% of the community members), with water for drinking, for the animals, the health posts and the schools of Gambos and Bibala. In relation to the energy systems, that have a cumulative energy production capacity of 209 kW/day, 10.300 people, (nurses, teachers, pupils and 50% of the community members) are benefiting from the interventions. In 2020, which was a transitional year towards the second phase of the project and severely impacted by Covid 19, 4 additional water systems were commissioned and built. Throughout 2021 maintenance of the boreholes and solar energy systems constructed to date was carried out, while from 2022 new boreholes will be constructed as foreseen by Phase 2 of the Project'. However, although the Company has a project that takes into consideration water use by local communities, it is not clear if it is part of the Company water stewardship targets. 2022 A Just Transition Report discloses the 2022 on the targets mentioned above: '10 Mm3 of remediation water treated and reused in the production cycle or re-injected 59% of produced water re-injected for production or disposal purposes. [...] 71,700 people (out of an expected 70,000)
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Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>have access to clean and drinking water'. It also discloses additional water related data in its 2022 Sustainability Performance. However, as indicated above, it is not clear to what extent do these targets take into consideration water use by local communities and other users in the vicinity of its operations and for those which do, it is not clear they are related to the surroundings affected by its operations. [CDP Water Security Questionnaire 2022, 28/07/2022: eni.com] & [2022 Just Transition Report, 2023: eni.com]</p>
D.3.9	Women's rights (in own extractive operations, which include JVs)	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> Met: Describes processes to stop harassment and violence against women: The Company has issued a Policy against violence and harassment in the workplace [Annex E], where it extensively explains its definition of Violence and harassment in the workplace, Violence and harassment, Gender-based violence and harassment, Sexual harassment: 'Protected Persons [all Eni's People] are invited to report incidents/episodes of violence or harassment in the workplace of which they become aware, through the reporting channels [...]. Such whistleblowing reports must be made in good faith, without fear of retaliation, being ensured that no whistleblower is discriminated against with any effect on his/her working conditions, for reason connected to the Whistleblowing Report. [...] Conduct by Eni's People which, following investigation, is determined to fall within the definition of violence and harassment in the workplace as per this Annex, shall be subject to appropriate measures to ensure that the conduct is interrupted, and shall be sanctioned in accordance with the provisions of the applicable regulatory instruments, including disciplinary measures. All measures and actions will be taken with the protection of the Harassed Person in consideration. Contractual remedies will also be taken against Third Parties, as well as against all Persons who carry out work for Eni independently of their contractual status, who violate the provisions of this Annex applicable to them according to the contractual provisions, including suspension, termination of the contract, prohibition to enter into business relations with Eni and claims for damages'. Also: 'Eni is committed to establishing programs to prevent violence and harassment in the workplace, inside of which dangers and risks, measures and objectives are evaluated, in line with the applicable internal regulatory instruments. [...] Eni's People shall be informed and trained on the contents of this Annex, of Eni's Code of Ethics and of the applicable regulations on the subject, as well as on the shared responsibility of Eni's People to promote a work culture based on mutual respect and on the dignity of the human being. To this end, Eni ensures that the contents of this Annex are included in the training and information programs that are regularly provided to all Eni's People, [...]'. [Eni against violence and harassment in the workplace, 2021: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Working conditions take into account gender issues: The Company has issued a Policy against violence and harassment in the workplace [Annex E], where it indicates how Violence and harassment include: ‘Acts of bullying, mobbing, or behaviours causing a constant and permanent negative modification of the work environment, capable of affecting the right to health (so-called "straining"), or any other form of manipulation or psychological abuse’. Also, ‘Eni ensures that the contents of this Annex are included in the training and information programs that are regularly provided to all Eni's People, such as, by way of example but not limited to: [...] health and HSE training programs for the relevant area’. It discloses its ‘Support for Human Resources, Security and leave/consent functions: The Human Resources function is involved at the conclusion of the preliminary investigations of the whistleblowing report channel and, if the qualified doctor/occupational physician (ML) is involved, according to the provisions of the regulations relating to whistleblowing and health with reference to relations with qualified doctors/occupational physicians. [...] In case of ongoing episodes of violence involving risks to personal safety, Eni's People can activate the same channels available for Health, Safety and Security emergencies. Eni employees may be granted leave in accordance with the applicable provisions of law and with any provisions of the relevant collective bargaining agreement. The assessment on the granting of leave (methods and their quantification) in relation to specific cases, may be carried out by HR with the support of other relevant functions (e.g. health, HSE, etc.)’. The 2022 Human Rights Report indicates the Company’s how it fosters women’s empowerment. It adds: ‘Following its adhesion to the WEPs in 2021, Eni initiated a self-assessment process of its performance based on the Gender Gap Analysis Tool, a tool provided by the WEPs, which led to creating an Action Plan. This lays the foundation for formulating an increasingly cross-cutting approach to gender equality and women’s empowerment in all business areas’. The development of the action plan ‘is divided into four main areas: Employee health and safety; Community relations and local development projects; Gender perspective in HR processes; and Gender-based violence’. However, no further description found of how it takes into account differential impacts on women and men of working conditions, including to reproductive health. [Eni against violence and harassment in the workplace, 2021: eni.com] & [2022 Human Rights Report, 2023: eni.com] • Not Met: Measures and steps to address gender pay gap at all levels of employment: The 2022 A Just Transition Report indicates: ‘Eni annually monitors the gender pay gap between women and men (gender pay ratio), using a comparison methodology at the same role and seniority level, according to the UN principle of “equal pay for equal work”, which shows a substantial alignment between the remuneration of women and men for the Italian and global population. This alignment is also confirmed in overall terms for the “raw” gender pay ratio which does not consider the role level and shows a substantial alignment of women’s and men’s remuneration for middle managers and employees while for senior managers and workers the deviations are mainly related to a smaller female presence. The indicator at the overall level, without considering professional categories, is 101 for fixed remuneration (Italy 102) and 97 for total remuneration (Italy 98)’. Similar information is found in the 2022 Sustainability Performance Report, where figures on Gender Pay Ratio are disclosed. The 2021 Annual Report discloses the methodology to calculate ‘gender pay gap raw’: ‘The raw pay ratio is calculated as the ratio of the average pay of the female population to the average pay of the male population for the individual job title and for the overall population’. The 2022 Human Rights Report adds: ‘Eni guarantees its people the application of fair and competitive remuneration policies with respect to roles and professional skills matured and always able to ensuring a decent standard of living above mere subsistence levels and/or legal or contractual minimums in force as well as minimum levels found on the local remuneration market’. However, although the Company indicates how it calculates its gender pay and it indicates it guarantees its people fair and competitive remuneration, it is not clear the action it takes to address any gender pay gap throughout all levels of employment. [2022 Human Rights Report, 2023: eni.com] & [Annual Report 2021, 2022: eni.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Met: Provides analysis of trends demonstrating closing gender pay gap: The Company discloses figures of gender pay ratio at equal role level for fixed and total remuneration for the last four reporting years. The 2022 A Just Transition Report discloses data which takes into consideration professional categories. [2021 Sustainability Performance, 2022: eni.com] & [2022 Just Transition Report, 2023: eni.com]

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Right to a safe, clean, healthy and sustainable environment • Headline: Residents of Brass Kingdom raise concerns about delayed compensations for waste discharges from Nigerian Agip Oil's Brass Terminal • Story: Residents of Brass Kingdom in Bayelsa, Nigeria, have raised concerns about delayed compensations for the alleged discharge of more than 2.6 billion barrels of hazardous waste from Nigerian Agip Oil's Brass Terminal. Allegedly, the facility annually released about 150,000 barrels of toxic waste into the Brass River for 48 years, despite the company's promises to address the issue. The decades-long contamination is said to have affected soil, groundwater, air quality, and the health and livelihood of local residents. The residents have further accused the company of corruptly waiving its environmental obligations to the people of Brass Kingdom and of misleading them into signing away their rights to compensation and to a clean and healthy environment. [Daily Trust, 29/05/2020, "Bayelsa elders seek remediation over Agip's 48 years environmental pollution": dailytrust.com] [Daily Trust, 07/08/2020, "Bayelsa Community Tackles Agip Over Violations": dailytrust.com] [The Sun, 04/11/2020, "47 years of oil pollution": sunnewsonline.com]
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The spokesperson for Agip, Marilia Cioni, said the issues alleged by the elders are not true because the company has a good relationship with its host communities: "NAOC denies all the allegations brought forward in the letter. As in all communities where it operates across the Niger Delta, the company is in constructive contact with the community's leadership. The company is working with the community its legitimate legal representatives and regulators to address issues of mutual concern to the parties including environmental issues." <p>The company further included a case study on the issue in its 2022 human rights report. [The Sun, 04/11/2020: sunnewsonline.com] [2022 Human Rights Report, 2023: eni.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company responded in very general terms, denying the allegations. [2022 Human Rights Report, 2023: eni.com]
E(1).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The company indicates that 'NAOC invited on the 19th of September 2019 the Brass Kingdom Leaders to discuss a dedicated MOU in order to agree on a renovated program of community development and sustainability projects in line with company long tradition of support of host communities and address a joint way forward on the produced water management.' However, affected stakeholders have criticised the process and do not feel they were represented in the consultation. [Daily Trust, 07/08/2020: dailytrust.com] [The Sun, 04/11/2020: sunnewsonline.com] [2022 Human Rights Report, 2023: eni.com] • Not Met: Identified cause: The company provided feedback for this indicator. However, it was not material for the assessment. <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company states that 'in July 2020, following a process of consultation of the community members, the inter-ministerial ad hoc committee, the regulators and other stakeholders, the MOU between NAOC JV and Brass Kingdom was signed. The MOU foresees the execution of the Produced Water Management (PWM) Project and a set of new community/social projects for Brass Kingdom. The PWM project, in synergy with other asset integrity projects, aims at implementing at Brass Terminal, within a time frame of 5 years, an additional water treatment plant and the installation of an offshore discharging pipeline.' [2022 Human Rights Report, 2023: eni.com] • Not Met: Stakeholder input to steps taken: While the company states the MOU was based on a consultation process, affected stakeholders have criticised the process and do not feel they were represented in the consultation. [Daily Trust, 07/08/2020: dailytrust.com] [The Sun, 04/11/2020: sunnewsonline.com] [2022 Human Rights Report, 2023: eni.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: The company provided feedback for this indicator. However, it was not material for the assessment. • Not Met: Evidence for lack of Impact or link: The company provided feedback for this indicator. However, it was not material for the assessment. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: The company provided feedback for this indicator. However, it was not material for the assessment. • Not Met: Remedy delivered: The company provided feedback for this indicator. However, it was not material for the assessment. • Not Met: Independent remedy process used: The company provided feedback for this indicator. However, it was not material for the assessment.

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