TOPIC	IMPACT MATERIALITY IMPACT DESCRIPTION (+) positive or (-) negative (P) potential[1] or (A) actual[2]	TIME HORIZON[3]	VALUE CHAIN	FINANCIAL MATERIALITY RISKS	OPPORTUNITIES
CLIMATE CHANGE *[ESRS E1]*	(-) Climate-changing emissions. (A)	● ● ●	▲ ▲ ▲	Climate Change (physical and transition risks)	Opportunities to develop products and services with reduced emission impact and technologies for the mitigation and offsetting of GHG emissions: • Renewable capacity development • Electric vehicle charging points • Biorefining with Agri-feedstock • Renewable-based chemistry development • CCUS Project Development • Magnetic confinement fusion[4]
POLLUTION *[ESRS E2]*	(-) Release of pollutants into the air. (A) (-) Release of pollutants into the soil, including spill. (A) (-) Release of pollutants into water. (A)	● ● ● ● ● ● ● ● ●	▲ ▲ ▲ ▲ ▲	Blowouts and other incidents involving industrial assets and logistics	-
MARINE AND WATER RESOURCES *[ESRS E3]*	(-) Fresh water consumption. (A)	● ● ●	▲	-	-
BIODIVERSITY AND ECOSYSTEMS *[ESRS E4]*	(-) Degradation and/or loss of biodiversity (habitats, ecosystems and species) and of ecosystem services. (A)	● ● ●	▲ ▲	-	-
RESOURCE USE AND CIRCULAR ECONOMY *[ESRS E5]*	(-) Waste generation and treatment. (A) (+) Contribution to resource conservation and environmental benefits through asset conversion and redevelopment, and the use of secondary or renewable raw materials. (A)	● ● ● ● ●	▲ ▲	-	Business expansion through the development of circular economy solutions, including waste treatment and recovery, biorefining, and chemistry-based on secondary raw materials
OWN WORKFORCE *[ESRS S1]*	(+) Development of employees' skills aimed at professional growth. (A) (-) Failure to respect labour rights (including: working hours; wages; freedom of association and collective bargaining; safety). (P) (-) Violence, harassment, discrimination in the workplace and lack of equal treatment and opportunities. (P) (-) Impact on the workforce related to industrial conversions and transformations in light of the energy transition (P) (+) Impact on workers' well-being thanks to welfare initiatives (A)	● ● ● ● ● ● ● ● ● ● ● ● ●	▲ ▲ ▲ ▲ ▲	-	Attraction and retention of qualified human resources for new businesses
HEALTH AND SAFETY *[S1, S2, ENTITY-SPECIFIC[5]]*	(-) Occupational illnesses and workplace injuries in relation to own workforce (A) (+) Health promotion initiatives for employees, contractors, and their families. (A) (-) Workplace injuries in relation to workers in the value chain. (A) (-) Service disruptions and impacts on the environment and people caused by accidents (including Process Safety) and failures of assets and infrastructure. (P) (-) Occupational illnesses and health impacts in relation to workers in the value chain. (P)	● ● ● ● ● ● ● ● ● ● ● ● ● ● ●	▲ ▲ ▲ ▲ ▲ ▲ ▲ ▲ ▲	Blowouts and other incidents involving industrial assets and logistics Biological risk pandemics and epidemics spread Global Security Risk - intentional acts or events that may cause harm to people and assets	-
WORKERS IN THE VALUE CHAIN *[ESRS S2]*	(-) Failure to respect labour rights (including: working hours; wages; freedom of association and collective bargaining; informal employment; unclear contractual conditions; etc.). (P) (-) Use of forced labour or child labour. (P) (-) Violence, harassment, discrimination at work and lack of respect for equal treatment and opportunities. (P)	● ● ● ● ● ●	▲ ▲ ▲	-	-
AFFECTED COMMUNITIES *[ESRS S3]*	(+) Community development, also through initiatives promoting health and supporting the local entrepreneurship. (A) (-) Impacts on land rights (including involuntary resettlement) and on access to essential resources and livelihoods. (P) (-) Impacts on community rights resulting from the improper use of force in security operations and from attacks or restrictions on freedom of expression affecting Human Rights Defenders (HRDs). (P) (-) Physical, psychological, or verbal violence and harassment (including gender-based). (P) (-) Impact on community health due to business activities. (P) (-) Impacts on the specific rights of Indigenous Peoples. (P) (-) Exacerbating and/or indirectly contributing to severe human rights violations due to conflict situations. (P)	●[6] ● ● ● ● ● ● ● ● ● ● ● ● ● ● ●	▲ ▲ ▲ ▲ ▲ ▲ ▲ ▲ ▲	Relationships with local stakeholders in the energy sector Blowouts and other incidents involving industrial assets and logistics	Ensure access to new business opportunities through discussion and engagement with local stakeholders and in collaboration with civil society organizations and institutions
CUSTOMERS AND END-USERS *[ESRS S4]*	(+) Offering quality products and services aligned with customer needs, respecting transparent and fair business practices, while promoting a culture of conscious use of energy. (A) (-) Unclear advertising campaigns or misleading or aggressive commercial practices. (P)	● ● ●	▲ ▲	-	Opportunities to develop products and services with reduced emission impact and technologies for the mitigation and offsetting of GHG emissions[7]
BUSINESS CONDUCT *[ESRS G1]*	(+) Sustainable growth of the entrepreneurial system through the spreading of sustainability principles. (A) (-) Episodes of national and/or international corruption ascertained by a final judgment. (P) (+) Institutional engagement activities on energy transition topics. (A)	● ● ● ● ● ● ● ● ●	▲ ▲ ▲ ▲ ▲	-	Growth in the sustainability performance of Eni supply chain and the business system, with a leadership role for Eni in the Open-es alliance and digital platform
PAYMENTS TRANSPARENCY *[ENTITY-SPECIFIC]*	(+) Transparency and proper use of government revenues for the benefit of local populations and prevention of corruption. (A)	● ●	▲	-	-
CYBERSECURITY *[ENTITY-SPECIFIC]*	(-) Loss of confidentiality and/or integrity of information or unavailability of IT systems supporting the business following a cybersecurity incident with possible propagation to the IT systems of suppliers and partners. (P)	●	▲ ▲ ▲	Cybersecurity - cyberattacks	-
INNOVATION *[ENTITY-SPECIFIC]*	(+) Technological development and innovation of the energy sector driven by investments in Research and Development and patents. (A)	● ●	▲	-	Use of collaborations, skills and technological insights from outside, developing and enhancing technologies internally to meet operational needs from the business

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

● Short-term time horizon ● Medium-term time horizon ● Long-term time horizon

▲ Upstream value chain ▲ Own Operation ▲ Downstream value chain