

ECG Policy

Respect for Human Rights in Eni

11 September 2023
policy ecg-du-eni spa_en_r01



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The English text is a translation of the Italian. For any conflict or discrepancies between the two texts the Italian text shall prevail

A. FUNDAMENTAL GUIDELINES

■ A.1 INTRODUCTION

A.1.1 Eni's commitment

Eni's vision on Human Rights is based on the respect of the dignity of every human being and on companies' responsibility to contribute to the well-being of individuals. While committed to actively contributing to the achievement of the United Nations Sustainable Development Goals, Eni also supports a low-carbon and socially just energy transition, in line with the principles on just transition set out in the Paris Agreement and the International Labour Organization (ILO) Guidelines of 2015.

As set out in its Code of Ethics, Eni is committed to ensuring a work environment that is free from any form of discrimination or abuse and to establishing work relations that are characterized by fairness, equality, non-discrimination, focus and respect for the dignity of the individual.

Eni adheres to the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD Guidelines), the ten principles of the United Nations Global Compact and the International Finance Corporation (IFC) Performance Standards. As a consequence, Eni will refrain from infringing Human Rights and will address any adverse Human Rights impacts which might result from its activity.

Such a commitment arose from a voluntary commitment expressed back in 2007 through Eni Guidelines for the Protection and Promotion of Human Rights and, later, through Eni's Statement on the Respect for Human Rights approved by the Board of Directors of Eni SpA in 2018; as of today, the above-mentioned commitment takes into account and is further strengthened by the normative evolution concerning due diligence and companies' responsibilities in so far as Human Rights are concerned. Eni adheres to and supports such efforts, as it promptly aligns its processes and management systems to the requirements of issued or draft norms, and as it uses its leverage in order to require and encourage third parties to adopt conducts in line with these principles and values.

Eni is committed to actively cooperating with State Authorities and Government Entities in the implementation of Human Rights programs. As a major operator in several countries, Eni endeavours, by respecting human rights in its activities and relations, to contribute to fostering respect for Human Rights, including by enhancing collective awareness on the importance of these principles, and to express its concern about any Human Rights issues that may arise in countries where it operates.

Should the implementation of the present Ethics, Compliance & Governance Policy (ECG Policy) be hindered by conflicts between national local laws of the countries where Eni operates and its own operating standards, Eni shall strive to develop alternative measures aimed at ensuring and promoting respect for Human Rights in its direct and indirect operations.

Eni's commitment is translated into specific activities described below, which imply continuous action by Eni's Functions and its Subsidiaries'.

STAKEHOLDER ENGAGEMENT

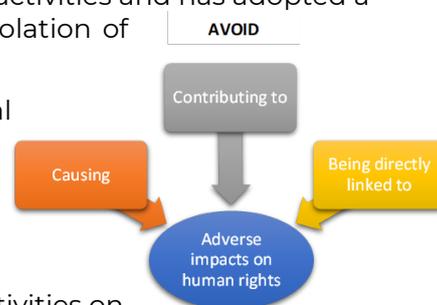
Stakeholder engagement is necessary to ensure the effectiveness of the Human Rights management system. For this purpose, Eni identifies and involves, both at a central and local level, Stakeholders affected by its projects/operations. Eni carries out a stakeholder engagement process that is characterised by being continuous and structured, aimed at paying due attention to, understanding and managing Stakeholders' needs, expectations and demands, through appropriate tools and methodologies (stakeholder management system, etc.).

Eni contributes to initiatives, networks and working groups that deal with Human Rights at a local, national and international level, and develops public – private partnerships on these topics. Eni deeply values participation in multi-stakeholder initiatives, including advocacy initiatives on critical issues, notably those with a focus on gender equality and empowerment of women.

HUMAN RIGHTS DUE DILIGENCE

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

- The risk of causing (or contributing to causing) actual or potential adverse impacts on Human Rights, with reference to the UNGPs and the OECD Guidelines¹.
- The risk of incurring sanctions, significant financial losses or reputational damage (so-called compliance risk).



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

Eni conducts independent assessments of the potential adverse Human Rights impacts related to activities carried out directly by Eni itself, its subsidiaries, or third parties Eni deals with. Through these assessments Eni identifies, analyses, evaluates and manages the adverse effects that the implementation of an Industrial Project or other company activities may have on the enjoyment of Human Rights by right-holders (such as workers and members of the local communities), including through their direct involvement in such project/activity. The outcomes of these assessments are shared with management and incorporated into specific action plans or integrated into existing management systems, and their progress and effectiveness are monitored over time.

ACCESS TO GRIEVANCE MECHANISMS/REPORTING CHANNELS AND REMEDIES

Grievance mechanisms and other reporting channels are made available to enhance the opportunities for the company to identify and promptly investigate potential and actual Human Rights impacts and take appropriate action.

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

¹ The due diligence process is designed and implemented to ensure the integration of a gender perspective at all stages and with a particular focus on women's involvement in engagement processes as well as on the identification and management of gender-specific impacts.

Eni is committed to verifying and providing remedy, including through cooperation with Third Parties, in case of adverse Human Rights impacts it might have caused (or contributed to causing) to workers and communities, and to make all efforts towards this objective in cases where the impact is directly linked to its operations, products or services. Eni does not prevent access to judicial or non-judicial mechanisms or to institutional mechanisms in any way. Eni also undertakes to leverage its influence on Third Parties so to ensure that any adverse impacts directly related to their activities are remedied.

Accordingly, Eni prohibits and acts to prevent retaliation against workers and other Stakeholders that raise Human Rights concerns, and neither tolerates nor contributes to threats, intimidations, retaliations or attacks (both physical or through lawsuit) against Human Rights defenders and affected Stakeholders in connection with its operations. Lastly, Eni is committed to collaborating with Human Rights defenders in order to create opportunities for engagement and discussion at local and international level.

EXPECTATIONS TOWARDS INVESTEE COMPANIES AND THIRD PARTIES

Eni takes into account the potential adverse Human Rights impacts stemming from the activities of companies and entities (such as joint ventures, consortia, etc.) in which, respectively, it holds a minority share or is not predominantly involved in managing operations (so-called non-operated), and of Third Parties more generally, including its own suppliers, in the management of business relations, also by promoting measures to prevent, mitigate and terminate the impact. In turn, Eni expects these entities to commit to and observe the principles set out in this ECG Policy² and the specific commitments Eni has made.

As a matter of fact, Eni undertakes to use its influence, insofar as reasonable according to the circumstances, to ensure that these entities operate in compliance with the principles outlined in the present ECG Policy, and to make every effort to use its leverage over them effectively by adopting control measures aimed at identifying and preventing Human Rights violations in their value chains.³

The Fundamental Guidelines of the present ECG Policy were approved by the Board of Directors of Eni SpA on 14th September 2023.

² Particular attention is therefore given to Eni's expectation towards Third Parties to make sure that such parties undertake to comply with the ILO Working Time Convention (no. 1, 14 and 106) and International Humanitarian Law (IHL) standards with regard to security activities.

³ Examples of Eni's leverage measures with regard to such companies or entities may include: advocacy activities, negotiation of Human Rights clauses, requests for information and corrective actions where there are risks of Human Rights violations, and – based on the circumstances – requests to adopt a code of conduct/internal statement of commitment in line with the contents of the present ECG Policy and with the laws governing the business in the country where the company or entity is established or where its activities are based, with regard to respect for Human Rights.

A.1.2 Area of application and transposition modalities

This ECG Policy is for immediate application by Eni SpA and applies to its subsidiaries⁴ after transposition as described in the Regulatory System Policy.

In particular:

- unlisted subsidiaries and their subsidiaries ensure transposition without possible waiver⁵ promptly and in any case no later than 30th April 2024;;
- subsidiaries with listed shares (hereinafter 'listed subsidiaries') and their subsidiaries receive this document and transpose the Fundamental Guidelines, without any possible waiver.⁶ In addition, they implement the Application Modalities and might possibly adjust them to their own needs, upon communication to the relevant Process Owner, in light of specific regulatory constraints and of the company's roles and responsibilities..

This ECG Policy cancels and replaces the following document of Eni SpA:

- Annex F "Respect for and promotion of human rights in Eni activities" to the "Responsible and Sustainable Company" MSG issued on 17th March 2020.

⁴ As defined in the "Regulatory System" Policy.

⁵ Unless specifically required for companies in regulated sectors that are subject to supervision by specific authorities and in the event of conflict with local regulations.

⁶ Unless specifically required for companies in regulated sectors that are subject to supervision by specific authorities and in the event of conflict with local regulations.

■ A.2 REFERENCE PRINCIPLES AND SALIENT HUMAN RIGHTS ISSUES

REFERENCE PRINCIPLES

The activities governed by this document must be carried out in compliance with the Code of Ethics, with the general transparency standards and specific control standards set out in the Eni Model 231, as well as the Compliance Models on corporate administrative liability for Eni's subsidiaries, the transversal reference principles set out in the Regulatory System Policy, and the specific reference principles and commitments undertaken by Eni, listed below:

EMBEDDED Human Rights are relevant from multiple perspectives and for different business areas. Therefore, the Human Rights Due Diligence Model adopts an embedded approach, i.e. it integrates Human Rights issues into all business lines and in external relations with Third Parties.

VALUE-AND PEOPLE-CENTRED Not only does the Human Rights Due Diligence Model embody a model on how to manage the risk of adverse Human Rights' impacts, but it also represents Eni's value system – set out in the Code of Ethics – and its commitment to respect people's rights, also through the adoption of rights-holders' perspective.

RISK-BASED In line with international best practices, the process of managing and preventing adverse Human Rights' impacts adopts a risk-based approach: i.e. it prioritises actions based on criteria such as the level of risk, assessed on the basis of the severity and likelihood of the impact.

INTEGRATED Eni's Human Rights Due Diligence Model is applied in an integrated fashion with other areas, including business ethics, anti-corruption, anti-money laundering, sanctions and consumer protection. This methodology benefits from the synergy with other systems, by effect of which the whole process becomes more efficient and the output is maximized.

COMPLIANCE-MINDED Respect for Human Rights is an ethical value and a moral and social responsibility for Eni that cannot be waived, regardless of the applicable normative context.

CONTEXTUAL Eni's Human Rights Due Diligence Model is specifically tailored to the context where Eni operates and is embedded in its operational reality. It does not stem from "one size fits all" approach nor does it embody a "tick box" exercise).

DYNAMIC / ONGOING The Human Rights Due Diligence Model is constantly evolving in response to ongoing normative evolution, changes in geopolitical scenarios that pose new risks, developments in the relevant fields, and projects of recent adoption, in particular with regard to Eni's Just Transition.

Eni's Salient Human Rights Issues

In line with the UNGPs and the OECD Guidelines, Eni's Human Rights commitment, management model and activities are developed, as a priority, based on the Salient Human Rights Issues ("Salient Issues"), i.e. issues qualified as the most significant for Eni, that are identified on the basis of the business activities, the contexts in which Eni operates and the sharing with relevant local and international stakeholders, through the adoption of a risk-based approach.



The Salient Issues identified by Eni are subject to periodic review and update and, at the time when the present ECG Policy is being issued, are grouped into four main categories, as detailed below.

Eni's commitment to the Salient Issues is set out below.

HUMAN RIGHTS IN THE WORKPLACE	
<p>Eni is committed to respecting and applying the principles set out in the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, which includes the fundamental rights on work enshrined in the ILO Declaration on Fundamental Principles and Rights at Work, as well as the rights set out in the international labour instruments for the promotion of decent working conditions⁷. In particular:</p>	
<p>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING Eni guarantees and promotes the right of workers and employers to form trade union organizations of their own free will, as well as the right to collective bargaining⁸. Furthermore, Eni undertakes to prohibit any discrimination of workers' representatives in connection with their trade union representation activities⁹. In compliance with the applicable national laws and collective agreements, Eni undertakes to cooperate in good faith and to refrain from any anti-union activities, and to remain neutral with respect to employees' preference to join (or not to join) a trade union of their choice. Eni also undertakes to make available to workers' representatives all required facilities in order to enable them to perform their functions in a timely and efficient manner.</p> <p>HEALTH AND SAFETY AT WORK Eni is committed to ensuring a safe and healthy work environment through adherence to the highest international health and safety standards and the specific laws and regulations of the countries in which it operates. Eni ensures that it manages health and safety at work based on the principles of precaution, prevention, protection and risk management, including through a gender-based perspective, that it integrates into its operating models¹⁰. Eni operates with a view to continuous improvement and empowerment of all levels in the company. In this context, Eni promotes the health and psychophysical and social well-being of its</p>	<p>DECENT WORKING CONDITIONS Eni is committed to promoting the dignity of men and women workers throughout its value chain. In accordance with national laws and applicable contracts, Eni is committed to complying with labour protection rules and to requiring compliance with them throughout its value chain. Eni also adopts a series of measures and initiatives aimed at ensuring a work-life balance and well-being within the organization.</p> <p>TRAINING AND PROFESSIONAL DEVELOPMENT Eni recognizes and promotes the development of employees' skills without any discrimination and on an equal basis. It is also committed to promoting the enhancement of people's professional skills and adopts a career development and progression model that promotes the individual's potential, under conditions of equality and non-discrimination. Eni also recognizes training as an essential tool for knowledge development, as well as a strategic element towards the achievement of business objectives, and it therefore provides its employees with the means to acquire, maintain and develop their skills.</p> <p>ELIMINATION OF FORCED AND COMPULSORY LABOUR Eni rejects any form of forced or compulsory labour¹² as well as any exploitative labour practices including, for example: human trafficking, restriction of freedom of movement and seizure of identity documents.</p>

⁷ Such commitments are included in the Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility, signed by Eni and IndustriALL.

⁸ As enshrined in ILO Conventions No. 87 on Freedom of Association and Protection of the Right to Organise and No. 98 on the Right to Organise and Collective Bargaining.

⁹ As enshrined in ILO Convention No. 135.

¹⁰ As enshrined in ILO Conventions No. 155 and 187.

¹² As enshrined in ILO Conventions No. 29 on Forced Labour and No. 105 for the Abolition of Forced Labour.

people, through a management system that includes occupational medicine and industrial hygiene, healthcare and management of medical emergencies and health promotion, guaranteeing the implementation of a gender-based perspective as well as a special focus on situations of greater vulnerability. Eni promotes a culture of health and access to adequate health services.

EFFECTIVE ABOLITION OF CHILD LABOUR

Based on the provisions of the international labour norms, and in line with the applicable national laws, Eni is committed to respecting the minimum age of access to employment, which cannot be lower than the age at which a child completes compulsory schooling and, in any case, not below 15 years of age. Minors and adolescents under the age of 18 cannot be employed in hazardous work. Eni also undertakes to comply with the measures laid down in the applicable international and national norms on child labour and on the employment of minors, including the worst forms of child labour¹¹.

NON-DISCRIMINATION AND EQUAL OPPORTUNITIES

Any form of discrimination, distinction, exclusion or preference based on personal identifiers (origin, nationality, religion, sexual orientation, political affiliation, mental and physical diversity, health condition, age and any other personal data) unrelated to the requirements necessary to perform a certain job, which nullifies or impairs equality of opportunity or treatment in employment or occupation is prohibited¹³. Eni is also committed to equal pay for work of equal value, based on objective criteria¹⁴. As part of its promotion of measures to support parenthood, Eni protects maternity, and acknowledges no less guarantees than those provided by the international regulations on the subject and on the duration and compensation of maternity and paternity leave for its employees in all countries where it operates¹⁵ and it also promotes additional measures to assist parenting, including those aimed at guaranteeing the right to non-discrimination held by people with family responsibilities.

VIOLENCE AND HARASSMENT AT WORK

Practices or behaviour, or threats of such acts, aimed at causing physical, psychological, sexual or economic harm, are not tolerated in any workplace nor in any other context where they occur in relation with work-duties, in connection with work-tasks or if they arise from work engagements. This includes gender-based violence and harassment perpetrated against persons on the grounds of their sex or gender, whether towards the individual or the group as such, including sexual harassment.

Mindful of gender inequalities that care providers suffer from, Eni promotes measures to support men and women workers with family responsibilities¹⁶. Eni seeks solutions to support people with serious health problems and with disabilities by encouraging operational solutions that enable them to use a suitable workstation that allows them to work. In special cases, Eni also offers the possibility of temporary continuous periods of flexible (remote) work to be agreed with the employee's manager and the Human Resources function.

¹¹ As enshrined in ILO Convention No. 138. Forms of child labour are identified in ILO Convention No. 182.

¹³ As enshrined in ILO Convention No. 111 on Discrimination (Employment and Occupation).

¹⁴ As enshrined in the principle "Equal pay for equal work" and ILO Convention No. 100.

¹⁵ The provisions of ILO Convention No. 183 apply.

¹⁶ In line with ILO Convention No. 156.

HUMAN RIGHTS WITHIN THE RELATIONSHIPS WITH THIRD PARTIES

Eni engages its Third Parties in the prevention and mitigation of any adverse Human Rights impacts that their operations, products, or services might cause, or contribute to causing or that they might be directly linked to.

As far as feasible, Eni makes every reasonable effort to ensure that the principles included in the present ECG Policy are integrated in the internal regulations of investee and non-controlled companies and other “non-operated” entities (e.g. joint ventures, consortia, etc.).

Eni conceives respect for Human Rights in the **supply chain** as an essential element and it safeguards it through a procurement process that entails the adoption of an assessment model with a focus on Human Rights.

Eni adopts processes to prevent Human Rights violations and assesses its suppliers through a risk-based model, that, where necessary, foresees the implementation of corrective actions and their monitoring. Eni’s suppliers are bound by a **contractual obligation** to comply with the principles contained in applicable national and international laws and instruments, guidelines and best practices aimed at preventing violations of Human Rights, including the UNGPs, the OECD Guidelines and the ILO Declaration on Fundamental Principles and Rights at Work, as well as Eni’s Code of Ethics and Supplier Code of Conduct. In the event that critical issues arise or that the minimum standards of acceptability are not fulfilled, Eni limits or prevents the supplier’s ability to bid for tenders and/or evaluates whether to adopt measures against the supplier, including the termination of the contract. Furthermore, Eni requires subcontracted activities to be carried out in line with the above-mentioned requirements. Eni also performs communication and awareness-raising activities regarding relation to its suppliers and, in addition to that, it requests them to promote respect for Human Rights across their own supply chains.

Mindful of the increasing rates of slavery and human trafficking in global economies, Eni is committed to **maintaining and enhancing the processes it employs to identify and fight such Human Rights violations across its supply chain.**

HUMAN RIGHTS WITHIN LOCAL COMMUNITIES THAT HOST ENI ACTIVITIES

Eni respects the **rights of individuals and local communities of the countries where it operates**, with particular reference to **biodiversity, environmental protection**, the safeguard of culturally sensitive areas, the rights to ownership and use of **land** and **natural resources**, the **right to water** and the right to the enjoyment of the highest attainable standard of physical and mental health.

Eni does not tolerate any form of **Land Grabbing** and operates according to advanced criteria of **environmental** and **public safety** protection.

Special attention is given to the rights of **Vulnerable Groups**, with a particular focus on children, national or ethnic minorities, religious and language minorities, people with disabilities, migrant workers and their families. In particular, Eni is committed to respecting the rights of women and girls in the communities where it operates and verifies the presence of indigenous people in the area impacted by the relevant project, ensuring their effective engagement for the entire duration of the operations, including through the use of external specialist services and of the technical assistance of Eni’s sustainability function.

Eni respects the **specific rights of indigenous peoples**, with particular reference to their cultures, lifestyles, institutions, bonds with their homeland and development models in line with international standards, the ILO Indigenous and Tribal Peoples Convention (No. 169) and the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).

Eni informs and involves Local Communities through **free, prior and informed consultations** with the affected persons, with the aim of taking into account their legitimate expectations concerning the planning and the implementation of business activities, including community investments. In this context and for the purpose of respecting Human Rights, consultation of Local Communities is of particular importance if Vulnerable Groups are involved¹⁷ since such minorities may not have access to the traditional forms of consultation provided by local regulations and since their needs may not be adequately identified through ordinary means.

¹⁷ In the Stakeholder mapping phase, it is therefore necessary to verify the presence of such Vulnerable Groups – including through the employment of secondary sources and consultation of NGOs operating on the ground – and to adopt effective tools, such as culturally appropriate and linguistically accessible pre-consultation methodologies, apt for the identification of their actual representatives and priority demands.

Eni participates in the **creation of opportunities** for growth and **enhancement of skills of people and companies** in the territories where it operates, as it encourages knowledge-transfer and the **development of professional skills** at the local level.

Furthermore, Eni cooperates in the implementation of initiatives aimed at ensuring **autonomous local development** that is both lasting and sustainable, as it enables the creation of extensive networks of skills and knowledge, the sharing resources and capabilities, and it works in partnership with communities, local organizations and promoters of development.

In the territories where it operates, Eni works in cooperation with local health authorities to protect and promote the right to health by strengthening local health systems, infrastructure, skills development and community awareness.

Eni is committed to taking action to avoid the **resettlement of Local Communities**. In the event that such resettlements 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.

Eni develops and implements suitable **grievance mechanisms** as part of its efforts to foster dialogue with Local Communities on project developments and their potential impacts; such grievance mechanisms are governed by an appropriate internal regulatory instrument.

Lastly, Eni is committed to managing **decommissioning activities** in line with its broader commitment to respect Human Rights, particularly with reference to Local Communities.

HUMAN RIGHTS WITHIN SECURITY ACTIVITIES

Eni protects its people and assets from any threat arising from third parties' criminal conduct that could cause direct or indirect damage, through the implementation of a security risk management system, in compliance with regulations, Human Rights and the highest international standards (UN Voluntary Principles on Security and Human Rights and Basic Principles on the Use of Force and Firearms by Law Enforcement Officials), taking into account the **specific needs of the countries where it operates**. All security personnel protecting Eni people and facilities must respect these principles.

Eni is also committed to complying with the **rules of international humanitarian law** and to minimizing the impact of security devices on Local Communities.

For example, Eni promotes the inclusion of Human Rights clauses in the Memorandum of Understanding it signs with local authorities and in contracts that supply security and concierge services at its premises in Italy and abroad. Moreover, Eni provides specific **training programs on Human Rights to public and private security forces** at its Subsidiaries in the countries where it operates, in line with the awareness-raising objectives identified by the Voluntary Principles Initiative. Lastly, Eni adopts a risk-based approach to prioritize the risk of adverse impacts that its security activities might cause and sets out the adoption of appropriate remedies where needed.

OTHER AREAS OF COMMITMENT

Alongside the Salient Issues, Eni is also committed to transversal issues that it considers of pivotal importance.

Diversity & Inclusion

Eni is committed to promoting a multicultural vision, with a focus on the enhancement of the diversity of people, whose cultural contribution enriches Eni's identity. This is reflected in the creation of a work environment based on the principles of non-discrimination and equal opportunities.

In particular, as regards gender equality and women's empowerment at work, Eni applies a gender-based perspective to its processes and all its activities across its business practices and within its relationships with communities in the countries in which it operates, from the development of products and services to local development projects, including the implementation of specific assessments. Eni also ensures that its communication initiatives, including commercial ones, promote a multicultural vision of the Company itself and avoid the use of gender stereotypes.

Climate and Human Rights

Eni acknowledges the challenges posed by climate change and its impact on society; it has made voluntary commitments to decarbonization, it transparently communicates its progress, it engages in dialogue with stakeholders and it actively participates in sector initiatives aimed at building synergies and at promoting joint solutions in response to climate challenges.

Furthermore, Eni carefully and actively monitors normative evolution and market practices concerning voluntary commitments on climate and Human Rights, with a view to aligning itself with international best practices as well as applicable rules.

Right to information

Eni is committed to providing stakeholders with adequate periodic information on its activities.

■ A.3 ROLES AND RESPONSIBILITIES

The main roles and responsibilities of the subjects concerned by the present ECG Policy “Respect for Human Rights in Eni”, in relation to the issues regulated in this document, are listed below:

<p>Board of Directors of Eni SpA</p>	<ul style="list-style-type: none"> ■ guides the company by pursuing sustainable success in the creation of long-term value to the benefit of shareholders, taking into account the interests of other stakeholders that might be of relevance for the Company.
<p>Sustainability and Scenarios Committee of Eni SpA</p>	<ul style="list-style-type: none"> ■ acts as the proposing, advisory and preliminary process body for the Board of Directors of Eni SpA in relation to scenarios and sustainability, to be interpreted as the processes, initiatives and activities aimed at monitoring Eni's commitment to sustainable development across the value chain.
<p>Integrated Compliance Function of Eni SpA</p>	<ul style="list-style-type: none"> ■ (“integrated compliance function” and “sustainability function”) ensure, each for their area of concern, the identification and implementation of the present regulatory instrument and its monitoring, guaranteeing, through a so-called “embedded” approach, the integration of Human Rights issue in the design of all corporate processes, including relations with Third Parties and external Stakeholders.
<p>Sustainability Function of Eni SpA</p>	
<p>Functions Responsible for processes impacted by Salient Issues of Eni SpA¹⁸</p>	<ul style="list-style-type: none"> ■ assess, each for their area of concern and in relation to specific areas of commitment, the actual or potential adverse impacts that Eni may cause, or contribute to causing, and identify and implement the relevant mitigation and cessation measures, in line with the methodological guidelines identified by the integrated compliance and sustainability functions.
<p>Business Compliance Function</p>	<ul style="list-style-type: none"> ■ ensure, in coordination with Eni’s integrated compliance and sustainability functions, the necessary support for the implementation and monitoring of the activities covered by the present Policy and which are demanded to each Subsidiary.
<p>Local Function Responsible for Sustainability</p>	
<p>Line Manager</p>	<ul style="list-style-type: none"> ■ ensures, as far as they are concerned, the implementation and monitoring of the activities encompassed by the present Policy, including relations with Third Parties and external Stakeholders.

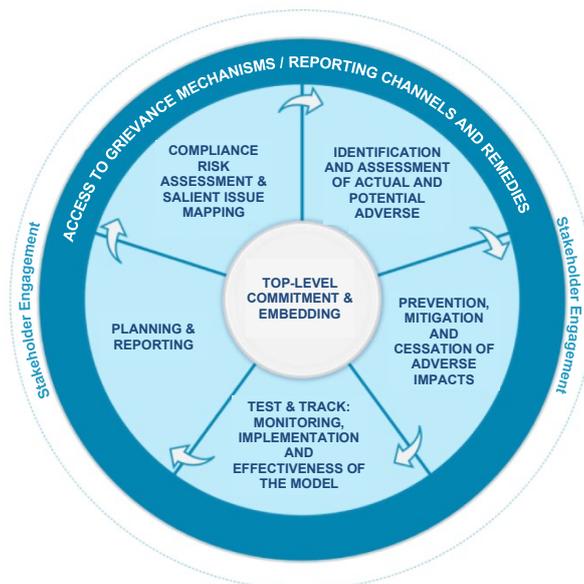
¹⁸ “Process Owner” according to Eni Regulatory System.

B. APPLICATION MODALITIES

■ B.1 HUMAN RIGHTS DUE DILIGENCE MODEL

The Human Rights Due Diligence Model adopted by Eni applies the relevant international standards, including in particular the UNGPs and the OECD Guidelines, as well as best practices concerning compliance programs.

A brief explanation of the Human Rights Due Diligence Model is provided below.



STAKEHOLDER ENGAGEMENT

Meaningful Stakeholder Involvement is crucial across all stages of the entire due diligence process. This activity involves active collaboration, for example, through meetings, hearings or consultation procedures, and preventive collaboration, i.e. put in place before decisions are adopted. In particular, the sustainability function manages stakeholder engagement at central level¹⁹, while the functions that deal with the processes impacted by the Salient Issues and the Line Managers ensure stakeholder engagement throughout the activities that fall under their responsibility.

TOP-LEVEL COMMITMENT & EMBEDDING

The approval of the present ECG Policy by Eni’s Board of Directors demonstrates the commitment of the entire top management on the issue and constitutes the most immediate reference in the context of Eni’s respect for Human Rights. The integrated compliance and sustainability functions ensure that the principles expressed in the present ECG Policy are applied and adequately integrated (embedded) in the various regulatory instruments applicable to all

¹⁹ For example, through the involvement of leading organizations on business and human rights.

relevant business functions. Issues concerning Human Rights are therefore included in all processes that, as a result of an appropriate risk assessment, are deemed to bear a potential risk of impact on Human Rights, in order to ensure that respect for Human Rights constitutes an integral part of Eni's regular conduct of business (policy coherence).

Furthermore, contribution to the implementation of the Human Rights Due Diligence Model and its dissemination has been included in the management performance plan.

THE HUMAN RIGHTS DUE DILIGENCE PROCESS

The Human Rights Due Diligence process developed by Eni can be qualified as:

- **multidisciplinary:** the analysis considers the social, health, environmental and legal aspects that could be possibly impacted;
- **multilevel:** the analysis is consolidated at a central level, it takes into account Eni as a whole, and also at the level of each function/project, with a focus on the functions/projects that might be more exposed to the issue at hand and that are identified through a risk-based approach;
- **integrated into Eni's activities:** from the initial stages of each project/activity, a weighted analysis is carried out according to specific criteria in order to determine its level of criticality.

Compliance Risk Assessment & Salient Issue Mapping

Compliance Risk Assessment²⁰ & Salient Issue Mapping embody the set of activities aimed at identifying and analysing risks and the associated impacts on Human Rights that Eni's activities may cause. Eni assesses the risk concerning Human Rights under a dual profile: the risk of causing (or contributing to causing) actual or potential adverse impacts on Human Rights and the compliance risk (of incurring sanctions, financial losses or reputational damage), also in order to identify possible risk treatment actions.

In particular, the sustainability function contributes to the definition of the methodology as regards the risk of impacts on Human Rights that Eni may cause or contribute to causing, and the integrated compliance function identifies specific ways of assessing compliance risks concerning Human Rights. This broad assessment is carried out annually and every time that new, significant risks of adverse impacts materialise and it is performed taking into account possible developments in national and international Human Rights norms and other applicable standards.

As for the risk for Eni to cause adverse Human Rights' impacts, the sustainability function also carries out a gap analysis, at least every three years, aimed at verifying the consistency between Eni's Human Rights Due Diligence Model, the instruments adopted by the functions responsible for the impacted processes, as relevant, and the main international standards. Additionally, the sustainability function, periodically updates the list of Salient Issues and maps all areas of Eni's business where the risk of adverse Human Rights' impacts appears to be most critical, with the support of the integrated compliance function²¹.

²⁰ Reference is made to the applicable normative instrument concerning the area of compliance.

²¹ Qualitative and quantitative factors are duly considered, including: the specific sector where Eni operates and the type of activities and operations it performs, the geographical areas that are involved, the associated level of protection and enjoyment of Human Rights in the relevant context, and the potential stakeholders. In risk identification activities, particular consideration is given to the impacts on people and communities at high risk of vulnerability, also through the adoption of a gender-based perspective.

Identification and assessment of actual or potential adverse impacts

The sustainability function determines the methodological guidelines for the identification and the assessment of the risk that Eni's activities, products or services may cause, or contribute to causing, actual or potential adverse Human Rights' impacts. The integrated compliance function contributes to defining methods of implementation of such activities and assesses the adequacy of the design of compliance controls.

With regard to the specific nature of each Salient Issue and without prejudice to the foregoing, each function that bears responsibility for the processes impacted by the Salient Issues develops and updates specifically-tailored methodologies for the analysis of risks and impacts in order to identify and prioritise the risks of Human Rights' violation, in agreement with the integrated compliance and sustainability functions. Once they identify the areas and operations at risk, each of such functions assesses the nature and extent of the above-mentioned risks, as well as Eni's actual or potential role in causing, contributing to causing or being directly linked to the potential adverse impact.

As far as projects are concerned, Human Rights Impact Assessments will be carried out by the sustainability function according to a priority-based criterion, in order to identify, analyse, assess and manage the adverse effects that the relevant business activities may have on the enjoyment of Human Rights by right-holders.

Prevention, mitigation and cessation of adverse impacts

The phase of prevention, mitigation and cessation of adverse impact aims at identifying and implementing measures of risk-prevention/mitigation and impact-mitigation/cessation. Some measures are broader in nature, while other measures represent the outcome of the identification and assessment activity described in the above.

Prevention

These measures are defined by the integrated compliance function, the sustainability function and the functions that are responsible for the processes impacted by the Salient Issues, as far as they are concerned, and are described in the normative instruments that set out the applicable rules for each process, particularly those concerning the areas of sustainability, human resources, procurement, security and the exploration and development processes.

Prevention measures include, but are not limited to:

- **Counterparts' screening:** aimed at verifying potential counterparts' conduct in violation of Human Rights and/or related to businesses/activities that Eni envisages to get involved into.
- **Contractual clauses/contracting manager:** implementation, by the integrated compliance function, supported, where necessary, by the sustainability function and the functions that are responsible for the processes impacted by Salient Issues, of a system of standard Human Rights clauses for contracts entered by Eni. Such contractual clauses may also require counterparts to include similar clauses in the contracts that they conclude with subcontractors and/or sub-suppliers (so-called "contractual cascading") and also refer to the counterparts' acknowledgement of the contents of the present Policy, available at the website www.eni.com.
- **Training:** each function that bears responsibility in relation to processes impacted by the Salient Issues offers specialized training initiatives and provides specific Human Rights' training to its employees, which also include the contents of the present ECG Policy and it also carries out awareness-raising initiatives for Third Parties, with the support of the Human

Resources function. The integrated compliance and sustainability functions contribute to framing the content for such training sessions.

- **Leverage on counterparties:** each function that is responsible for processes impacted by Salient Issues and each Line Manager promote targeted outreach activities and monitoring of Third Parties' operations.

The competent functions may, from time to time and where needed, identify additional prevention measures that may be deemed necessary.

Mitigation

Where prevention is deemed to be ineffective, Eni applies the necessary measures to mitigate adverse Human Rights' impacts both in the context of its own operations and also of its counterparts, as requires them to equally implement such measures; such measures are identified on a case-by-case basis. As far as counterparts are concerned, such mitigation measures may range from strengthening previously enforced preventive measures to the temporary suspension of the relevant activity or the business relationship; such measures would take into consideration the implications that they would bring about on rights-holders, the mitigation efforts implemented by Third Parties and the appropriateness of such efforts in order to cease the adverse impact in the future. With respect to its own workers, Eni may recommend specific mitigation actions to the relevant Human Resources functions.

Cessation

Activities or relationships that cause or contribute to causing adverse impacts, and which do not allow for any adequate mitigation – as a result of Eni's assessment – are ceased. Cessation of a business relationship or of a certain activity is also evaluated on the basis of the possible impact this would have on the right-holders. If the activity cannot be ceased immediately a corrective action plan is developed. The function that is accountable for the processes impacted by the Salient Issues and the Line Manager, identify and implement such cessation measures, as far as they are concerned, and they also involve the integrated compliance and sustainability functions, where needed²².

Test & Track: monitoring of model's implementation and evaluation of its effectiveness

The test & track phase is part of the second-level control activities provided for by the internal control and risk management system. The integrated compliance function evaluates and monitors the effectiveness of the Human Rights Due Diligence Model regularly or when it deems it necessary, on the basis of qualitative and quantitative indicators.

Initiatives are evaluated with regard to the respect and promotion of Human Rights by selecting specific indicators and targets at central level, through a multifunctional monitoring process.

Such a monitoring is performed as follows:

- internally (with respect to the activities of Eni SpA and its Subsidiaries): through regular monitoring on the implementation of the prevention and mitigation actions as identified in the action plans elaborated for the areas of activity that pose higher risks;
- externally (with respect to the activities of Eni's counterparts): through regular paper-based and on the field assessments aimed at assessing how Human Rights issues are handled by

²² The procurement function defines and applies cessation measures that fall under its responsibility, in line with the measure adopted within a specifically-focused supplier evaluation team.

the main contractor's contractual management, which might also be carried out by external consultants.

The outcomes of the monitoring processes are taken into account in order to determine whether the present ECG Policy and the Human Rights Due Diligence Model require an update.

Planning and Reporting

The objective of the planning and reporting phase is to identify the planning guidelines on Human Rights, within the framework of the Four-Year Plan, by the sustainability function, which also consolidates the contributions received from the functions that are responsible for the processes impacted by the Salient Issues.

This phase is also aimed at providing a summary of activities and performances concerning Human Rights by communicating the results as outlined below:

- internally: the sustainability function explains performed and planned actions to the Chief Executive Officer of Eni SpA, the Sustainability and Scenarios Committee and the Board of Directors of Eni SpA;
- externally: with the aim of fulfilling the information requirements of its Stakeholders in a comprehensive and timely manner.

Reporting takes place on both a compulsory and voluntary basis.

Access to grievance mechanisms/reporting channels and remedies

Eni provides for grievance mechanisms and other reporting channels, both at central level and operating site level, aimed at ensuring that any possible violations of Human Rights are promptly detected, analysed, managed and – where ascertained – remedied. In the event of alleged Human Rights violation the company normative system foresees two different way to proceed::

- “Grievance Mechanism”, to be understood as the set of procedures that Eni makes available for alleged victims of said violations, which include the options to lodge, in written or verbal form, complaints or grievances in relation to the performed activities and on their management and resolution. Human rights grievances qualified as “significant” entail a specific procedure for their analysis and response;
- “Reporting”, to be understood as the option available to employees or third parties to report, even confidentially or anonymously, issues concerning the Internal Control System or other matters in alleged breach of the Code of Ethics, such as business ethics, bullying, harassment, discrimination and respect for Human Rights²³.

Eni will not tolerate violations of the principles set out in the present ECG Policy and will sanction any unlawful behaviour, attributable to Eni People and/or Third Parties, which may emerge as a result of internal audit activities or reports.

In light of the above, Eni will make every reasonable effort to (i) prevent any conduct that may violate the present ECG Policy; (ii) terminate and sanction such conducts performed by Eni employees, in accordance with the provisions of the Human Resources MSG; (iii) apply

²³ Within the context of Reporting management, the internal audit function activates information flows with the integrated compliance and sustainability functions, for assessments that fall under their area of responsibility, in order to identify the Report files pertaining to Human Rights' issues in accordance with the shared methodology and, where necessary, subject to periodic update.

contractual remedies, including but not limited to: contract termination and claims for damages against Third Parties whose actions are found to violate the principles set out in the present ECG Policy and/or the compliance commitments set out in the applicable contracts, as relevant.

For all instances that are submitted to National Contact Points and that concern Eni, the sustainability function cooperates with the Legal Affairs and Commercial Negotiations function and involves any other concerned functions.

■ B.2 EXTERNAL REGULATORY REFERENCES

- United Nations Guiding Principles on Business and Human Rights (2011)
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023)
- ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (2023)
- Universal Declaration of Human Rights, United Nations (1948)
- International Covenant on Civil and Political Rights (1966)
- International Covenant on Economic, Social and Cultural Rights (1966)
- United Nations Declaration on the Rights of Indigenous Peoples (2007)
- Ten principles of the UN Global Compact (2004)
- United Nations Principles on the Empowerment of Women (2015)
- ILO Declaration on Fundamental Principles and Rights at Work (1988)
- ILO Guidelines for a Just Transition to Environmentally Sustainable Economies and Societies for All (2015)
- IFC Performance Principles on Environmental and Social Sustainability (2012)

■ B.3 DEFINITIONS, ABBREVIATIONS AND ACRONYMS

DEFINITIONS

LOCAL COMMUNITIES: communities in geographic area (generically homogeneous from an administrative perspective) where Eni activities operates.

HUMAN RIGHTS: the inalienable rights of every person by virtue of belonging to humanity. These rights are based on the recognition of the dignity, freedom and equality inherent to all human beings. At a minimum, Eni identifies as basic Human Rights those encompassed by the Universal Declaration of Human Rights and the subsequent International Covenants on Civil and Political Rights and on Economic, Social and Cultural Rights, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

GENDER: the set of socially constructed roles, behaviours, activities and attributes that a given society considers appropriate for persons belonging to a given gender. Gender has to be distinguished from "sex", which is defined as the sex assigned at birth, i.e. the set of physical and biological characteristics that distinguish females, males and intersex persons.

HUMAN RIGHTS DUE DILIGENCE MODEL: a model adopted by Eni that addresses Human Rights from a dual perspective: the compliance risk for Eni (of incurring judicial or administrative sanctions, significant financial losses or reputational damage) and the risk for Eni to cause (or contribute to causing) actual or potential adverse Human Rights' impacts.

LAND GRABBING: large-scale land acquisition or concession that does not involve a participatory consultation process and/or free, prior, informed consent by land users.

INDUSTRIAL PROJECT: Eni's project in the context of the activities carried out by the various Business Areas, on all subject matters.

NATIONAL CONTACT POINT (NCP): offices established by governments that have adhered to the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct aimed at fostering their application and contributing to the resolution of disputes that may arise in relation to the Guidelines (referred to as "specific instances") and that receive support from Stakeholders as a non-judicial grievance mechanism.

RIGHT-HOLDERS: all persons and communities whose human rights are, even if just potentially, affected by the impacts of company activities. This category of stakeholders may be of significance and consequently may be prioritized when managing their claims and in engagement activities.

SUBSIDIARIES: Companies that are directly and/or indirectly controlled exclusively by Eni SpA, in Italy and abroad, listed in the "Subsidiaries" annex to the Annual and/or Half-Yearly Financial

Statements. Therefore, companies under joint control or affiliated companies are not included under the present category, except for those included in the supplementary list of Italian companies controlled by Eni pursuant to Article 2359(1)(1) and 2359(2) of the Italian Civil Code, drafted by the Eni SpA Corporate Affairs and Governance function unit responsible for the corporate governance of subsidiaries, upon consultation with the competent unit of the Eni SpA Administration and Financial Reporting function, as well as other competent functions. Such companies are required to implement Eni's Regulatory System even if they are classified as jointly controlled or associated companies for financial reporting purposes, where this is not precluded by statute clauses or other deals or agreements with third party shareholders concerning the Normative System or specific matters.

VULNERABLE INDIVIDUALS OR GROUPS: individuals or social groups that are potentially disadvantaged in relation to the rest of the population, in terms of their ability to adapt to socio-economic changes or in terms of obtaining benefits from compensation/relocation assistance and associated development benefits. Such a vulnerability can stem from conditions that affect individuals' or groups' ability to access social, economic, technological, institutional and cultural resources that are essential in order to preserve their own livelihoods. Vulnerability can also result from factors such as age, gender, ethnicity, income level, physical and/or mental disabilities.

STAKEHOLDERS: persons or groups that have a direct or indirect influence and/or who are influenced by the activities of an organization, its products or services and by the related performance results.

THIRD PARTIES (individually identified in this document as "COUNTERPART"): the totality of:

- i. persons who collaborate with or work on behalf of or in the interest of Eni;
- ii. companies and entities in which Eni holds a non-controlling interest;
- iii. persons or entities independent from Eni and with whom Eni has already developed or intends to develop business/commercial relations.

Third parties include counterparts such as customers, suppliers, subcontractors, contract-workers, business and industrial partners, joint ventures and consortia, companies under joint control or affiliated companies.