

Sustainability and Impact Report **2023**



Eni Plenitude SpA Società Benefit (hereinafter also 'Plenitude', the 'Company') published the integrated 'Sustainability and Impact Report 2023', as an annex to the Annual Report 2023, as required by Italian Law no. 208 of 2015 on Benefit Corporations (Società Benefit), with reference to the Impact Report.

The document is prepared in compliance with the Global Reporting Initiative's (GRI) Sustainability Reporting Standards 2021, which is the 'external valuation standard' used to measure the impacts generated, in compliance with Annexes 4 and 5 of the Benefit Corporations (Società Benefit) regulation, for the purpose of preparing the required annual report. This document has been subjected voluntarily to a Limited Assurance by an independent auditor.

Plenitude's Sustainability and Impact Report is published on an annual basis and contains forward-looking statements on the issues it covers. Forward-looking statements are based on the expectations and beliefs of Plenitude's management which are developed on a reasonable basis in light of the information available at the time they were formulated. However, by their very nature, forward-looking statements have an element of uncertainty, since they depend on the occurrence of future events and developments that are wholly or partially beyond Plenitude's control and reasonable predictability. Actual results may differ from announced results due to a variety of factors, such as: future trends in natural gas demand, supply and prices, actual operating performance, general macroeconomic conditions, geopolitical factors and changes in the economic and regulatory environment in many of the countries in which Plenitude operates, success in the development and application of new technologies, developments in scientific research, changes in stakeholder expectations and other changes in the business conditions. Readers are therefore advised to be mindful of a possible discrepancy between some forward-looking statements in the text, which are to be understood as estimates, and the results that will be achieved, should the events or factors such as those indicated above occur. Plenitude's voluntary choice to report Scope 3 GHG emissions and associate targets with them should not to be understood as the assumption of any legal responsibility for the actual and/or potential impacts of such GHG emissions.

Who we are

We are a **Benefit Corporation (Società Benefit)** in the energy sector.

We believe that only an **equitable transition** can create future-proof change.

We work to be the **best ally to people and companies** in the challenge of improving **energy awareness and carbon neutrality**.

What we do

We adopt an **integrated approach to sustainability**, from the **production of electricity from renewable sources** to its **responsible use**.

We invest in **technological innovation** to offer products and services that allow our customers to make **better choices everyday**.

We support **electric mobility** by sustaining the growth of **charging points** across Europe.

How we do it

We inspire our customers to join us in becoming **ambassadors for change**.

We share our expertise to promote **ethical behavior**, starting internally.

We promote an **inclusive culture** to attract and develop talent.

Why we do it

We believe that together, through making **conscious choices**, we can reach our **net-zero emissions target by 2040**.

We want to reduce our impact on the planet, starting with energy.



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Message to our stakeholders

Today, more than ever, energy companies are expected to play a leading role in decarbonization and Plenitude has made this commitment wholeheartedly.

We reached 3 GW of installed capacity from renewable sources by the end of 2023, providing energy solutions to more than 10 million customers and expanding our European electric vehicle charging network to 19,000 points. In 2024, we will continue to work on reducing the carbon footprint of our operations, in line with our goal of net zero emissions by 2040.

We achieved these results by striving every day to integrate sustainability principles into our business model, in cooperation with all our stakeholders.

We build strong relationships with our customers based on trust and transparency and we involve them directly in order to develop solutions that are increasingly in line with their expectations, promoting responsible consumption patterns and actively spreading the culture of sustainable energy use.

We place people at the centre of our organization, investing in training programs as well as initiatives promoting well-being and inclusiveness.

We also value our suppliers' commitment to environmental, social and governance issues, rewarding innovation, continuous improvement and medium/long-term collaboration.

These actions confirm our determination to make a positive impact on the entire value chain, on the territories and communities in which we operate, also in keeping with our status as a Benefit Corporation (Società Benefit), and this year we have decided to report on them in this single integrated document – the 'Sustainability and Impact Report 2023' – attached to the Annual Report.

I would like to thank all our stakeholders for their support and trust, and we look forward to continuing this journey towards building the future of energy, together.

Stefano Goberti
Chief Executive Officer



Sustainability for Plenitude

Highlights

Eni Plenitude SpA Società Benefit, a subsidiary of Eni SpA¹, contributes to the energy transition by adopting a business model that integrates **energy production from renewable sources**, the **sale of energy and energy solutions** to families and businesses and an exten-

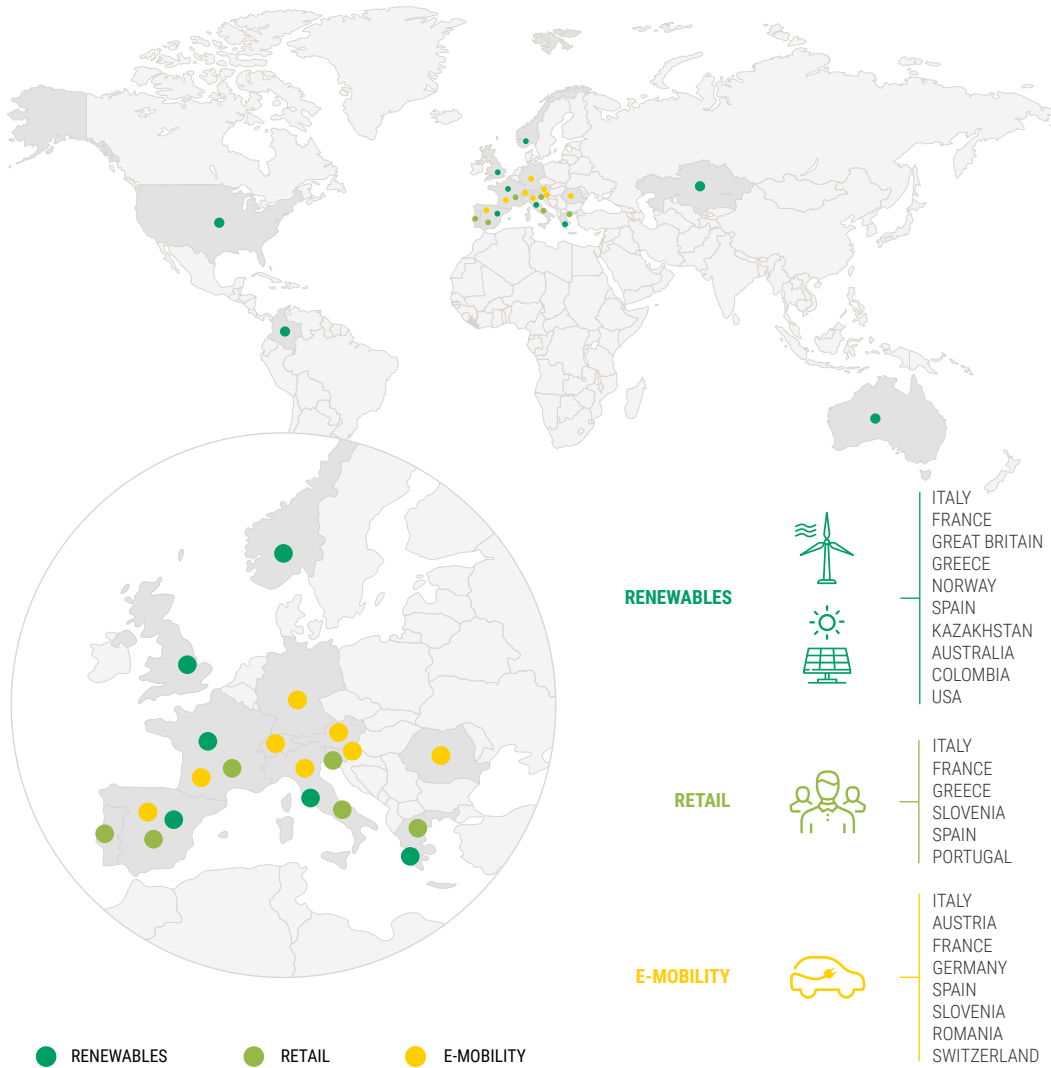
sive **network of charging points** for electric vehicles.

The Company, with **2,557 employees** at the end of 2023, operates globally in 16 countries through **three business areas** – Renewables, Retail and e-mobility – and offers services

to over **10 million customers** to support them in the **energy transition journey²**, positively impacting the community and mitigating the negative impacts on the environment.

Plenitude has a target of net zero Scope 1, 2 and 3 CO₂ emissions by 2040³.

PLENITUDE IN THE WORLD



1 - Plenitude is a subsidiary of Eni SpA, which exercises control and coordination over the Company and its subsidiaries. For Plenitude's ownership structure, please refer to the annex of the Annual Report 2023 available at <https://corporate.eniplenitude.com>.

2 - Understood as the transition of the economy towards a low-carbon model and the goals set by COP 21 in Paris.

3 - For further information, please refer to:

https://corporate.eniplenitude.com/content/dam/corporateeniplenitude/documenti/eng/presentation/new/Plenitude_Corporate_presentation_2023_FEB.pdf

Main results 2023

GOVERNANCE

GENDER DIVERSITY WITHIN THE BOARD OF DIRECTORS IN OFFICE AT 31.12

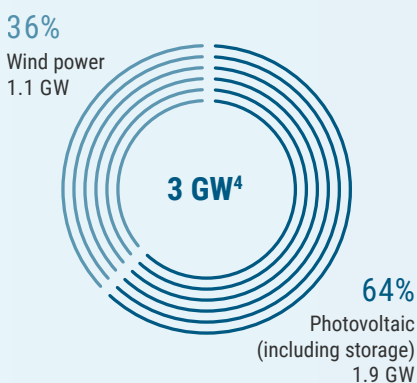


DATA PROTECTION & CYBERSECURITY

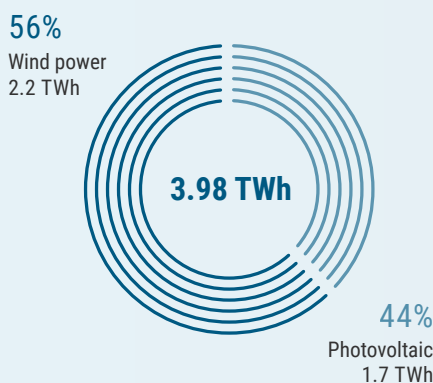
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CLIMATE AND EMISSIONS

INSTALLED CAPACITY



ENERGY PRODUCTION FROM RENEWABLE SOURCES



INSTALLED PROPRIETARY CHARGING POINTS

19,000 CHARGING POINTS with public access

GHG EMISSIONS AVOIDED DUE TO ENERGY PRODUCTION FROM RENEWABLE SOURCES

1.5 Mt CO₂eq. (+27% vs 2022)

BUSINESS SUSTAINABILITY

CUSTOMER SATISFACTION

82.5% SATISFIED CUSTOMER (Retail Italy)
2.94x Net Promoter Score⁵ vs 2018 (Retail Italy)

DIGITALIZATION

80% NEW PAPERLESS CONTRACTS SIGNED AT EUROPEAN LEVEL⁶
49% DIGITAL BILLS AT EUROPEAN LEVEL⁷

SUSTAINABLE SUPPLY CHAIN

100% NEW SUPPLIERS SELECTED USING SOCIAL CRITERIA (Eni Plenitude SpA Società Benefit - Head Quarter)

PEOPLE

STAFF COMPOSITION AT 31.12



2,557

TRAINING HOURS

84,706 hours

34.5 AVERAGE HOURS of training per employee

COMMUNITIES

STAKEHOLDER ENGAGEMENT

Over 1,200 STAKEHOLDERS INVOLVED IN THE DEFINITION OF RELEVANT SUSTAINABILITY TOPICS

SUPPORT TO THE COMMUNITIES

3.75 million € INVESTED IN PROJECTS SUPPORTING LOCAL COMMUNITIES

4 - The figure includes 0.38 GW related to the acquisition of 3 photovoltaic plants in the United States (agreement signed in December 2023 with the closing in February 2024).

5 - Net Promoter Score (NPS), an indicator that measures the probability that a customer would recommend Plenitude to a friend or a colleague, which helps assess customers' satisfaction with the Company.

6 - It includes the B2C customer base for Italy, France, Iberian Peninsula, Greece and Slovenia, digitally contractualized (e.g., by tablet in store, via web, etc...).

7 - Includes Italy, France, Iberian Peninsula, Greece and Slovenia.

The journey of Plenitude Società Benefit

Plenitude has embarked on an expansion of its activities by increasing energy production from renewable sources, offering innovative energy solutions and electric mobility services.

Plenitude pursues an organic growth strategy across all its businesses while monitoring the market for opportunities in synergy with its portfolio.

MAIN STAGES OF PLENITUDE'S EVOLUTION OVER THE YEARS

2017

Launch of
Eni gas e luce

2019

Acquisition of Sea (energy
requalification of buildings)

Launch of E-Start,
services on the market for
the charging of electric
vehicles targeted to residential
and business customers

2021

Acquisition of Aldro Energia (expansion
of activities in the **Iberian market**)

**Conclusion of the integration process
of Eni's portfolio of Italian renewable
energy activities**

Eni gas e Luce becomes a **Benefit
Corporation (Società Benefit)**

Acquisition of Be Power (provider
of **electric vehicle charging services**)

2018

Expansion of the
activities within
the **Greek market**

2020

Acquisition of Evolvere
(leader in the distributed
generation of renewable
energy from photovoltaic
plants)

2022

Plenitude is born



Acquisition of PLT
(energy production from
renewable sources and supply
of energy to retail customers)

Main events 2023

JANUARY

- Agreement with the Irish developer Simply Blue to develop floating offshore wind projects in Italy

FEBRUARY

- Partnership with BMW for the development of new dedicated electric charging offers

MARCH

- Agreement between Plenitude and Porsche for integrating Plenitude + Be Charge charging points in the Porsche Charging Service
- Partnership between GreenIT⁸ and Copenhagen Infrastructure Partners (CIP) for the development of three 2 GW floating offshore wind farms in Italy

APRIL

- GreenIT released its new 2023-27 business plan, which envisages investing a total of €1.7 billion in Italy by 2027, for the construction of new offshore and onshore plants, the realization of projects already authorized, and the end-of-life re-powering of existing operating plants

MAY

- Plenitude allocated funds of €100 million by the European Commission and Cassa Depositi e Prestiti (CDP) for the construction of a network of more than 2,000 ultra-fast (≥ 150 kW) charging points in Europe
- Partnership announced with Kraken Technologies (Octopus Energy Group) to support the growth of Plenitude's retail business abroad, which will gradually adopt the Kraken technology platform in France, Greece, Slovenia, Iberian Peninsula
- Partnership with LeasePlan announced for dedicated electric charging services

JUNE

- Partnership between Plenitude and IKEA announced for the installation of 250 state-of-the-art charging stations in the car parks of IKEA shops and centres across Italy
- Partnership between Plenitude and Red Bull announced for a series of energy efficiency measures at all headquarters and logistics centres (photovoltaic systems to power buildings with renewable energy and EV charging stations)

AUGUST

- Partnership announced between Vårgrønn (a joint venture between Plenitude and HitecVision) and Energia Group to develop two offshore wind projects in Ireland by 2030, with a total capacity of up to 1.8 GW
- Interoperability agreement between Plenitude and ACEA announced, enabling access via the 'Be Charge' and 'ACEA e-mobility' Apps to the EV charging services offered by the network of both companies throughout Italy

SEPTEMBER

- Inauguration of Plenitude's first photovoltaic plant in Kazakhstan, with a capacity of 50 MW

OCTOBER

- Dogger Bank, the world's largest offshore wind farm with total capacity of 3.6 GW (of which Vårgrønn holds 20%), has started energy production

NOVEMBER

- Agreement signed between Plenitude and Saipem for the installation of a 1 MWp photovoltaic plant at Saipem's Fano site

DECEMBER

- Plenitude enters the insurance market for domestic photovoltaic systems in Italy with Zurich Sole Protetto
- Entry of Energy Infrastructure Partners (EIP), a fund specializing in Renewables and Energy Transition, which brings new financial capabilities and business opportunities, acquiring a stake of up to 9%

8 - GreenIT is the joint venture owned 51% by Plenitude (Eni) and 49% by CDP Equity and was established to develop, construct and manage plants for the energy production from renewable sources in Italy.

Plenitude Società Benefit

In 2021, Plenitude updated the Company Bylaws to become a **Benefit Corporation** (Società Benefit). This business model, introduced in Italy by Law no. 208 of 28 December 2015⁹, establishes that in conducting their business activity, Benefit Corpo-

rations (Società Benefit) pursue a **dual purpose**: the generation of profit and the achievement of one or more **common benefit purposes** in relation to people, communities, territories, environment, cultural and social activities and assets, organi-

zations, associations, and other stakeholders.

More specifically, in line with its responsibilities as a Benefit Corporation (Società Benefit), Plenitude committed itself to pursue **four specific purposes of common benefit**.

SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE

Contributing to the creation and spread of a culture of sustainable energy usage by promoting access to renewable energy sources and raising people's awareness of their conscious energy consumption, and making them active participants in the ongoing energy transition.

PROVIDING SOLUTIONS AND TECHNOLOGIES FOR RESPONSIBLE ENERGY USAGE

Promoting the development and marketing of products, services and technologies able to guarantee the responsible use of energy, improving the quality of life, **in cooperation with other entities**.

PROMOTING DIVERSITY AND INCLUSION

Recognising our people as a valuable resource, ensuring they are diverse and fully integrated through establishing a welcoming working environment and supporting a healthy work-life balance.

PROMOTING CUSTOMER CENTRICITY THROUGH TRANSPARENT AND FAIR RELATIONSHIPS

Placing customers first, encouraging them to use energy more efficiently and making them the focal point of activities, communicating with them honestly and transparently, providing quality products and services in line with their needs, to make the lifestyles and habits of the entire community more sustainable.

The regulation also requires that Benefit Corporations (Società Benefit) prepare an annual Impact Report on the pursuit of the common benefit, to be attached to the company's annual report. Starting from the financial year 2023, Plenitude includes the information and data related to the **Impact Report** in its Sustainability Report thus simplifying reporting for its Stakeholders.

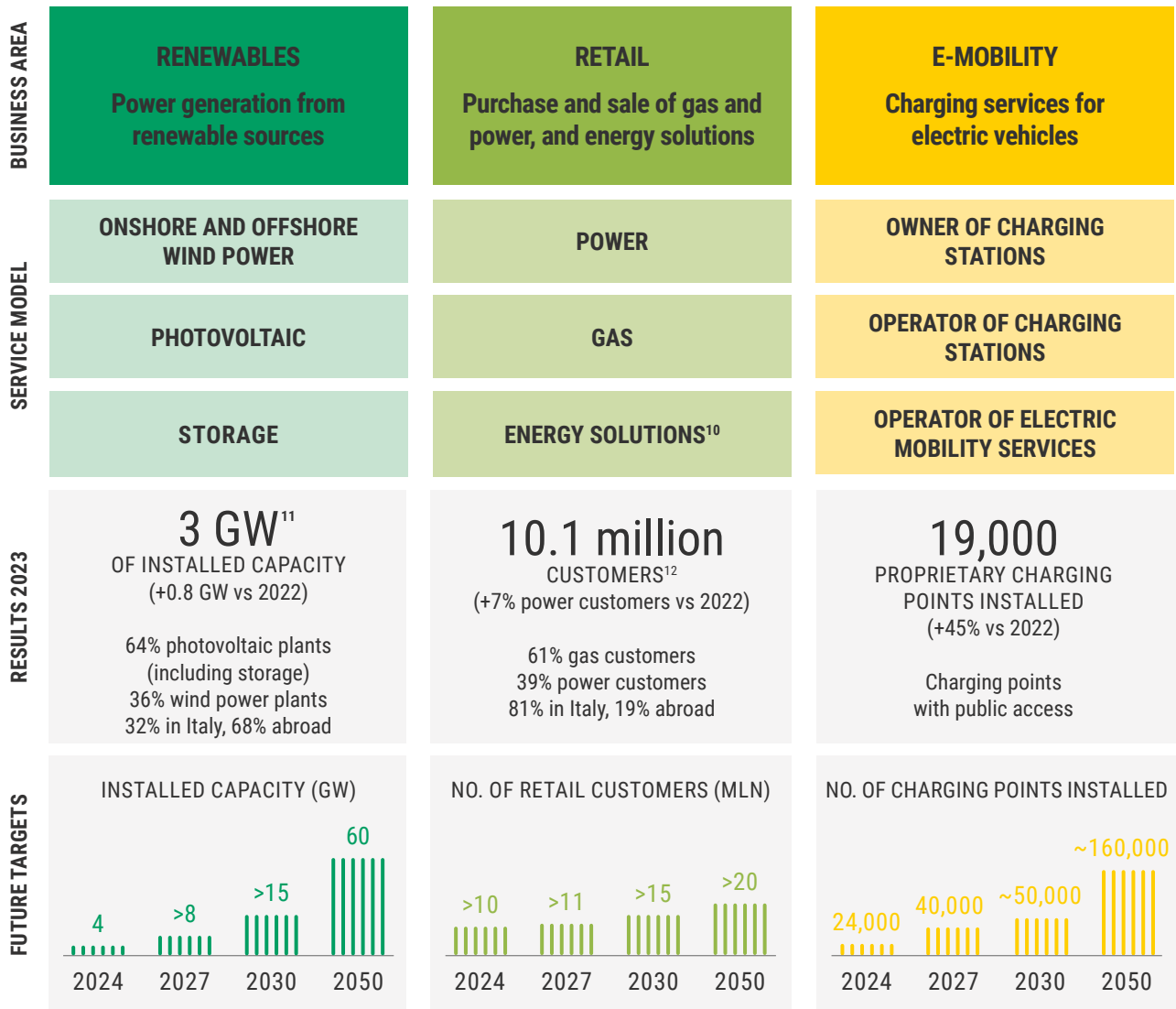
9 - For further details on Law no. 208 of 28 December 2015, Articles 376-384, please refer to the following link: <https://www.gazzettaufficiale.it/eli/id/2015/12/30/15G00222/sg>.

The Plenitude business model

Plenitude presents a diversified **offer** to the market which **integrates** energy production from renewable sources, the sale of

energy and energy solutions and a network of charging infrastructures for electric vehicles through a business model that

focuses on the following **three strategic areas**: Renewables, Retail and e-mobility.



10 - For more information on energy solutions, please refer to section '[2.1.3 Energy Efficiency Solutions](#)'.

11 - The figure includes 0.38 GW related to the acquisition of 3 photovoltaic plants in the United States (agreement signed in December 2023 with the closing in February 2024).

12 - At supply points.

The Plenitude value chain

Plenitude can count on a **strong international presence**, mainly in Italy, France, Spain, Greece, Germany, Slovenia, Portugal, Kazakhstan, Australia, Austria and Switzerland and, through joint ventures and partnerships, the United Kingdom, Norway and the United States.

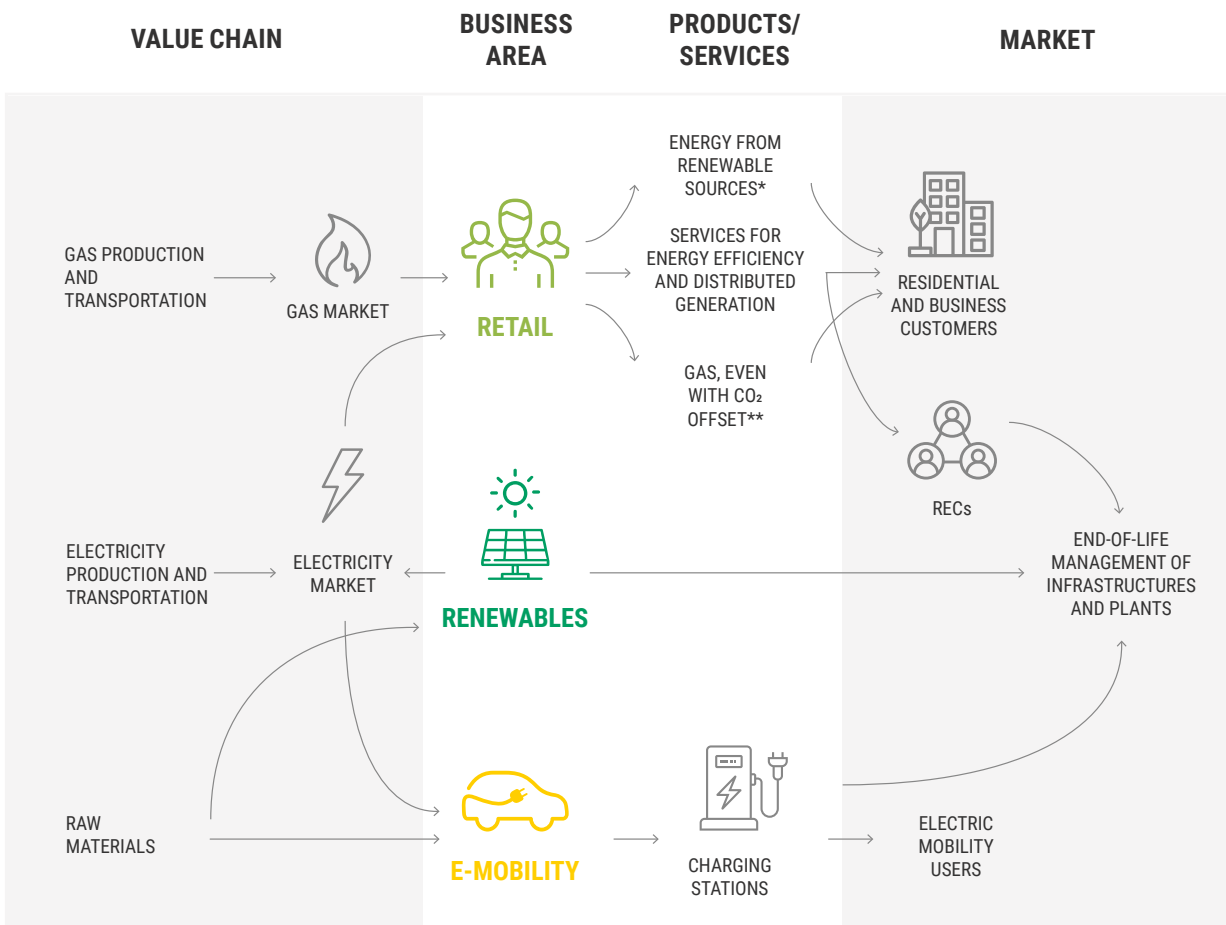
Plenitude’s **value chain** includes the production and distribution of natural gas, the generation and distribution of electricity, and the procurement of raw

materials to build the necessary infrastructure.

Plenitude manages directly power generation from renewable sources, the purchase of gas and power from the market and the installation of charging stations for electric vehicles. Plenitude offers the following products and services: power, gas and energy efficiency solutions and distributed power generation and electric mobility services.

Further down the value chain is the management of retail customers (residential and business), Renewable Energy Communities (RECs) and electric mobility.

The value chain closes with the end-of-life management of infrastructures (wind/photovoltaic plants and charging stations) owned by Plenitude or prosumers.



* As of April 2022, Plenitude offers to all Business To Consumer (B2C) customers certified power through European Guarantees of Origin, as generated by plants fuelled by 100% renewable energy (in compliance with existing laws on the topic); by 2030, all Business To Business (B2B) customers will receive certified power, too. Plenitude’s energy production from renewable sources will exceed the power consumption of its customer base by 2040.

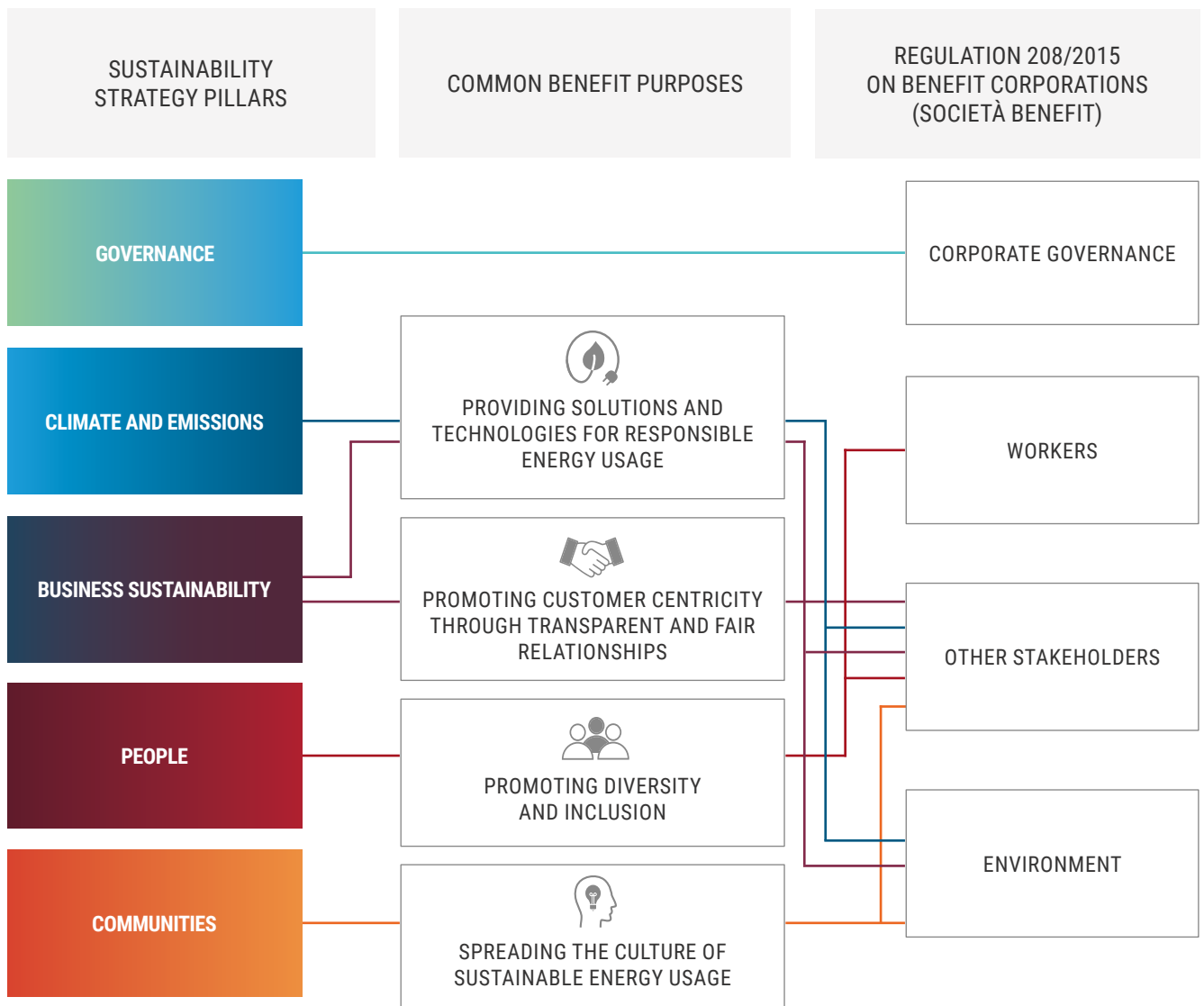
** Continued decarbonization of the B2C and B2B gas portfolio by offsetting Scope 3 CO₂e. emissions with carbon credits and the gradual introduction of new products, such as biomethane and hydrogen, by 2030, in order to achieve carbon neutrality by 2040.

Integrated sustainability strategy and the SDGs

The sustainability strategy, integrated with the business model, has outlined a **model of doing business** focussed on **sustainable growth objectives** and is based on **five pillars**. Governance, Climate and Emissions, Business Sustainability, People, and Communities.

The synergy between common benefit and sustainability strategy

The pillars of the Company's sustainability strategy are closely related to the common benefit purposes that Plenitude, as a Benefit Corporation (Società Benefit), is committed to pursuing in its Bylaws, fulfilling the regulatory requirements for Benefit Corporations (Società Benefit), under Law No. 208/2015.



The pillars of Plenitude’s sustainability strategy and its common benefit purposes



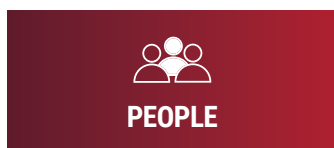
Compliance with the principles of **integrity** and **professional ethics**, corporate values, and corporate procedures, ensuring transparency and consistency in the pursuit of corporate objectives. Identification of **internal bodies** and **roles of responsibility** related to the definition of the **sustainability strategy** for the pursuit of common benefit purposes.



Pursuit of the decarbonization strategy to achieve **Scope 1, 2 and 3 carbon neutrality by 2040** by increasing the **installed capacity** of the renewable energy production plants, offering **energy-saving solutions and technologies**, progressively offsetting the CO₂ emissions from gas combustion by customers and developing electric mobility services.



Management of how the Company operates and conducts its activities, respecting all stakeholders and using **natural resources**. Particular attention is dedicated to **innovation and digitalization** processes and the integration of ESG aspects along the entire **value chain**. In addition, emphasis is given to **customer satisfaction and promoting customer centricity, through transparent and fair relationships** and offering quality products and services, in line with their needs and that support them in making better energy use.



Safeguard and enhancement of Plenitude’s people, **encouraging inclusion** while **respecting the diversity** of each individual, promoting safety and mental well-being and fostering personal and professional growth through specific career paths.






















Commitment to **create shared value** for local communities, promoting initiatives to support local development and helping to create and **spread a culture of sustainable energy use**. Active listening to the expectations and needs of different stakeholders through a **multi-stakeholder approach**.

The Company focuses its efforts on the goals that it considers better aligned to its mission, strategy and the undertaken initiatives. With its business model, the Company is actively committed to contributing to **10 of the 17 Sustainable Development Goals (SDGs)** defined by the United Nations 2030 Agenda.



Main ESG targets in the short, medium and long term

The main short-, medium- and long-term targets of Plenitude's sustainability strategy are given below. These include targets related to the business model and common benefit purposes, which will be further explored later in the Report, particularly with reference to the future targets set for each pillar of the ESG model.

PILLAR	COMMON BENEFIT PURPOSES	MATERIAL TOPICS	FUTURE TARGETS	SDGs
GOVERNANCE		<ul style="list-style-type: none"> Business conduct Cybersecurity & Data Protection 	<ul style="list-style-type: none"> Retaining the 35% weight of CEO and Top Management long-term variable remuneration linked to ESG KPIs in the 2023-2025 Eni Incentive Long Term (ILT) stock-based plan 	 
CLIMATE AND EMISSIONS	Providing solutions and technologies for responsible energy usage	<ul style="list-style-type: none"> Climate change 	<ul style="list-style-type: none"> Installed capacity for renewable energy production: 4 GW in 2024, >8 GW by 2027, >15 GW by 2030 and 60 GW by 2050 100% power certified through guarantees of origin as supplied into the grid and produced from renewable sources by 2030 also for B2B market (already from 2022 for the B2C market) Offsetting emissions related to the combustion of no less than 1.2 billion cubic metres of gas sold per year through the retirement of carbon credits by 2025 24,000 charging points for electric vehicles in 2024, 40,000 by 2027, ~50,000 by 2030 and ~160,000 by 2050 Carbon neutrality Scope 1, 2 & 3 emissions targeted by 2040 	   
BUSINESS SUSTAINABILITY	Promoting customer centricity through transparent and fair relationships	<ul style="list-style-type: none"> Customer relations Innovation and digitalization Responsible supply chain management Biodiversity and ecosystems Circular economy and waste management 	<ul style="list-style-type: none"> 3.5x Net Promoter Score (Retail Italy) 2025 vs 2018 90% of new contracts digitally signed in Europe in 2025¹² Retaining 100% of new qualified suppliers assessed using social criteria in 2024 (Eni Plenitude SpA Società Benefit – Head Quarter (HQ)) Processes with ESG assessment of 98% of procurement by 2027 (Eni Plenitude SpA Società Benefit - HQ) 	    
PEOPLE	Promoting diversity and inclusion	<ul style="list-style-type: none"> Occupational health and safety Development and well-being for people Equal treatment and opportunities for all 	<ul style="list-style-type: none"> 50% women out of the total workforce in 2025 100% equal pay for men and women in 2025¹⁴ ≥ 40% of managerial positions in Italy and abroad held by women in 2025 ≥ 30 average hours of training per employee per year in the 2024-2027 Plan 	   
COMMUNITIES	Spreading the culture of sustainable energy usage	<ul style="list-style-type: none"> Spreading the culture of sustainable energy usage Support to local communities 	<ul style="list-style-type: none"> Confirming the non-profit commitment in the areas of combating energy poverty and educational poverty and promoting new inclusion initiatives for socially marginalised individuals Communication, training and partnership initiatives to continue raising awareness on the principles of responsible and conscious use of energy in 2024 	   

13 - It includes the B2C customer base for Italy, France, Iberian Peninsula, Greece and Slovenia, digitally contractualized (e.g., by tablet in store, via web, etc...).

14 - Gender Pay Ratio calculated at the same role level and seniority.

Materiality analysis

During 2023, Plenitude updated its **materiality analysis**, i.e. the process of identifying sustainability topics relevant to the business and its stakeholders. In line with the previous year, the Company has adopted a

methodological approach based on the **impact materiality** guidelines, described by 'GRI 3: Material Topics 2021'.

The process involves identifying material topics based on the **significance**, i.e. the level of

benefit or severity, of the related **positive and negative impacts, actual and potential**, that the organization generates or could generate **on the economy, society** (including **human rights** aspects) and the **environment**.

The materiality analysis process is structured into **four main stages**:



In order to understand the context of the organization better, a **preliminary analysis** was carried out to update the list of sustainability topics potentially relevant to Plenitude and to identify the current and potential positive and negative **impacts** related to them that the company generates or could generate (Phase 1 and 2).

In carrying out this analysis, peers and comparable companies, internal documentation, including the risk catalogue, and external documentation in order to better understand industry trends. In particular, following the recent approval of the European Sustainability Reporting Standards (ESRS) by the European Commission as part of the Corporate Sustainability Reporting Directive (CSRD), the

list of potentially relevant topics for Plenitude has been updated, where applicable, drawing on the nomenclature provided by the new Standards.

Afterwards, top management and more than 1,200 other stakeholders were asked to **assess** the impacts based on their **significance** through an online questionnaire (Phase 3). Top management expressed the assessment from a **business perspective**, considering both the severity or benefit of the impacts and the likelihood of the potential impacts occurring. The remaining categories of stakeholders involved¹⁵ brought out the impacts they considered most significant from **their own perspective**, focusing on the extent of the impact.

All topics submitted for evaluation in the questionnaire were found to be 'material', having achieved a significance score of 'medium-high' to 'very high', exceeding the materiality threshold. By reworking the results of the assessments, it was possible to classify the material sustainability topics according to their significance. The list of **relevant sustainability topics** was also validated on 29 January 2024 by the Sustainability Committee.

Over 1,200 stakeholders involved in the materiality analysis process



Plenitude Offices

15 - Please refer to section '[Stakeholder Engagement](#)' for more information on Plenitude's Stakeholder categories.

Material topics for Plenitude

In analysing the positioning of the different topics¹⁶, it is clear that most of the top five topics in order of importance are closely related to Plenitude’s business model and its goals for decarbonization and energy transition. Continuing on from last year, the focus on **‘Climate change’**, **‘Occupational health and safety’** and **‘Spreading the culture of sustainable energy usage’** remains significant. Compared to the 2022 materiality analysis, **‘Customer relations’** and **‘Responsible supply chain management’** have gained importance. The above regulatory develop-

ments in sustainability reporting led to the renaming of some topics and additional changes to the definitions of material topics under assessment in 2023 (compared to 2022) are noted below:

- the topic **‘Climate change’** (‘Climate change and GHG emissions’ in 2022, renamed in line with ESRS) was expanded to consider customer solutions (‘Solutions for customers from renewable energies’, ‘Solutions for customers: energy efficiency’, ‘Solution for customers: electric mobility’);
- the topic on waste management and protection of biodi-

versity (‘Environmental management’) was divided into the two topics **‘Circular economy and waste management’** and **‘Biodiversity and ecosystems’** inspired by the requirements of the ESRS and with the need for more in-depth reporting on these topics;

- the topic ‘Human Rights’, in line with the ESRS requirements, is not dealt with as a stand-alone topic, but is considered across topics (e.g. Responsible supply chain management, Equal treatment and opportunities for all).

	MATERIAL TOPICS	SIGNIFICANCE		
		VERY HIGH	HIGH	MEDIUM HIGH
GOVERNANCE	Business conduct		●	
	Cybersecurity & Data protection			●
CLIMATE AND EMISSIONS	Climate change	●		
BUSINESS SUSTAINABILITY	Customer relations	●		
	Responsible supply chain management	●		
	Innovation and digitalization		●	
	Circular economy and waste management			●
	Biodiversity and ecosystems			●
PEOPLE	Occupational health and safety	●		
	Equal treatment and opportunities for all		●	
	Development and well-being for people		●	
COMMUNITIES	Support to local communities			●
	Spreading the culture of sustainable energy usage	●		

16 - Please refer to section [‘Material topics and their impacts’](#) for a description of each material topic and its positive and negative impacts.

Stakeholder Engagement

STAKEHOLDER CATEGORIES

BANKS

BUSINESS
PARTNERCONSUMER
ASSOCIATIONS

CUSTOMERS

ELECTRICITY/NATURAL
GAS DISTRIBUTION
COMPANIES

EMPLOYEES

INDIRECT
SALES FORCE

INSTITUTIONS

SUPPLIERS OF GOODS
AND SERVICESTRADE
ASSOCIATIONS

TRADE UNIONS

UNIVERSITIES

For Plenitude, the **direct involvement of all stakeholders** and constant **dialogue** with them are key elements in creating shared value and establishing relationships of trust, transparency and integrity. For this reason, further to giving a voice to all its stakeholders on an annual basis, directly involving them in the definition of priority sustainability issues, the Company constantly strives to promote open and transparent dialogue to share information, values and visions.

Plenitude's different companies and business units adopt various modes of interaction, including meetings, workshops, collaborations and training initiatives to ensure a continuous exchange of information with its Stakeholders. Furthermore, Plenitude is committed to fostering a culture of active listening and interdisciplinary

collaboration between company functions in order to foster innovation, sustainability and the creation of trusting relationships and lasting partnerships with all its Stakeholders.

In order to support the relationship with local stakeholders, Plenitude uses the 'Stakeholder Management System' (SMS) application, which enables constant and timely handling of any grievances or requests.

During 2023, Plenitude continued to focus its engagement activities, particularly on **sharing** its **strategic objectives** of combating climate change and increasing the use of power from renewable sources.

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
EMPLOYEES	<ul style="list-style-type: none"> • Involving employees in company life using Workplace, Eni's corporate social network, in order to foster a greater sense of engagement and belonging. • Listening to employees' needs and organizing meetings to co-design new solutions related to well-being for people. • Changing management activities, including workshops and virtual meetings to convey Plenitude's vision of the centrality of the person. • E-mail communication, Workplace, the HSE company portal for participation, enhancement of health and safety culture and information. • Organization of test drives with electric cars to introduce employees to electric driving and the charging network. 	<ul style="list-style-type: none"> • Occupational health and safety • Development and well-being for people • Equal treatment and opportunities for all • Spreading the culture of sustainable energy usage
TRADE UNIONS	<ul style="list-style-type: none"> • Periodic meetings with trade unions to define measures to protect the well-being of employees, including in projects to integrate and merge the contracts of the group's subsidiaries with the Energy and Oil Collective Bargaining Agreement. 	<ul style="list-style-type: none"> • Occupational health and safety • Development and well-being for people • Equal treatment and opportunities for all • Business conduct
CUSTOMERS	<ul style="list-style-type: none"> • Qualitative-quantitative market surveys, through various channels (online, telephone or in person), also with the support of research institutes. • Educational programs, events and initiatives in the local area aimed at raising awareness and bringing people closer to the world of energy, providing useful tools for understanding it and educating them about the efficient use of energy. • Creation of a Facebook Community dedicated to Be Charge customers, with the aim of giving them direct support and sharing advice on the use of charging infrastructures and e-mobility in general. • Evolvere newsletter and social contents to share useful information to customers, such as photovoltaic sector updates, and ad hoc communications on news or special projects. 	<ul style="list-style-type: none"> • Customer relations • Climate change • Innovation and digitalization • Spreading the culture of sustainable energy usage

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
CONSUMER ASSOCIATIONS	<ul style="list-style-type: none"> • Webinars and in-person meetings to share the results of monitoring within the framework of the Protocol for the prevention of unsolicited activations. • Continuous dialogue and discussion with consumer associations to improve customer satisfaction and the quality of the service offered, also through dedicated channels such as: <ul style="list-style-type: none"> • FiloGiallo, telephone line integrated in Plenitude contact centres • a reserved web area on the Plenitude website • Joint Conciliation Protocol, a non-judicial resolution procedure for disputes between the Company and customers, compliant with the Alternative Dispute Resolution method¹⁷. • Annual meetings and workshops with national, regional and local contact persons to present results, objectives and future strategies. • Participation in specific initiatives on the energy market and sustainability promoted by individual associations, such as 'Seminare Futuro'¹⁸ (Sowing the Future) which saw the organization of several conferences on various topics, including scenarios and outlooks for the electricity and gas market, energy prices, energy poverty and the future of Energy Communities. • Plenitude has also cooperated with a consumer association in the Bella Family project with the aim of making new generations aware of the importance of adopting 'smart' behaviour in the family, i.e. oriented towards the digitalization of services and more sustainable consumption choices, to achieve not only savings in terms of money and time but also a lower impact on the environment. 	<ul style="list-style-type: none"> • Customer relations • Innovation and digitalization • Business conduct • Spreading the culture of sustainable energy usage

17 - Alternative Dispute Resolution (ADR) is a procedure that has the advantage of offering a quick, simple and out-of-court solution to disputes between consumers and businesses. The provision that introduces a new regulation of ADR procedures in Italy is the Legislative Decree no. 130 of 6 August 2015, as amended, which adopted the ADR directive for consumers 2013/11/EU.

18 - The 'Seminare Futuro' project stems from the need to promote dialogue and discussion between parties of different natures and backgrounds, at a national level, involving large companies, consumer and environmental associations, public authorities, trade associations, political and institutional representatives, on issues relating to consumption and the environment. In 2023, the project aimed to promote debate between the various stakeholders in the energy market and took the form of a series of conferences, aimed at both a specialist audience and the broader general public.

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
BUSINESS PARTNERS	<ul style="list-style-type: none"> • Web-based training/information activities also with dedicated platforms on energy efficiency solutions in the condominium, tertiary industrial sector and SMEs. • Joint communication projects with some business partners (e.g. BMW, Ikea) to promote electric mobility. • Collaboration with Energica Inside (a company active in the research of innovative e-mobility solutions) to stimulate the electric transition in the marine sector. 	<ul style="list-style-type: none"> • Climate change • Responsible supply chain management • Spreading the culture of sustainable energy usage
ELECTRICITY/NATURAL GAS DISTRIBUTION COMPANIES	<ul style="list-style-type: none"> • Annual conventions with the most relevant distributors in the area to share the results and strategies for the future development of customer service. • Workshops and training webinars that illustrate new processes or functionalities, made available on the distributors' applications or portals, to improve the customer experience (e.g. 2i Rete Gas involved sales companies in training sessions on the new portal for better management of the distributor-seller relationship to benefit the level of service offered to customers). • Periodic meetings in person and through dedicated platforms to address contingent issues related to both the resolution of critical issues impacting the service offered to the customer. • Joint design of new products or services aimed at improving customer service: <ul style="list-style-type: none"> • with Italgas, a structured process for resolving complex customer issues, the virtual room, based on the joint conciliation model, was implemented • with power distributors, the interpretation of the rule governing the application of administrative fees was reviewed in order to standardize the costs to be charged to customers. 	<ul style="list-style-type: none"> • Responsible supply chain management • Innovation and digitalization • Customer relations • Spreading the culture of sustainable energy usage

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
TRADE ASSOCIATIONS	<ul style="list-style-type: none"> Institutional face-to-face meetings and webinars aimed at proposing solutions and services in the field of gas and power supply and energy efficiency solutions for condominiums, the tertiary industrial sector and SMEs. 	<ul style="list-style-type: none"> Climate change Innovation and digitalization Customer relations Spreading the culture of sustainable energy usage
SUPPLIERS OF GOODS AND SERVICES	<ul style="list-style-type: none"> Workshops, events, meetings and awareness-raising campaigns aimed at engaging and raising the awareness of suppliers on ESG issues, such as <i>Sustainable Supply Chain</i> initiatives (e.g. Open-es workshop with local suppliers of subsidiaries, awareness campaign on social responsibility, awareness campaign for supply chain leaders to engage on ESG topics in the supply chain, training webinars on ESG topics as part of the Open-es initiative)¹⁹. Specific meetings and communications to analyse the supplier's ESG profile during the qualification phase and verifying the sustainability requirements in the tender. 	<ul style="list-style-type: none"> Responsible supply chain management Occupational health and safety Innovation and digitalization Spreading the culture of sustainable energy usage
INDIRECT SALES FORCE	<ul style="list-style-type: none"> Meetings and webinars for continuous training on commodity and extra commodity products, as well as transversal training content in the areas of privacy and compliance. Kick-off and convention for sharing achievements, strategy and the key future challenges, particularly as regards the energy transition path undertaken by Plenitude. Periodic, one-on-one and plenary meetings aimed at maximizing the effectiveness of commercial actions for the sale of energy efficiency solutions in the SME market. Regular updates and discussions of Evolvere with Plenitude's sales force on business performance and sharing projects and strategy. 	<ul style="list-style-type: none"> Climate change Customer relations Cybersecurity & Data protection Spreading the culture of sustainable energy usage

¹⁹ - For more information on 'Sustainable Supply Chain' initiatives, please refer to section '[3.3 Responsible Supply Chain Management](#)'.

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
INSTITUTIONS	<ul style="list-style-type: none"> • Meetings and discussions aimed at representing positions, requests for clarification, proposals in line with corporate objectives, during consultations and hearings with the competent authorities in the field of renewables and storage, also through participation in trade association initiatives. • Dialogue with the competent authorities in consultations and hearings, to give real impetus to the development of Renewable Energy Communities. • Meetings, in person and remotely, with the competent Authorities and Agencies, at national and local level, during consultations and hearings, concerning the protection of socially and economically vulnerable customers; meetings, in person and remotely, with the competent Authorities and stakeholders identified for each individual project, at national and local level concerning the construction of renewable energy production plants and utility scale accumulation at all stages of the authorization process and subsequently concerning the utilization of the energy produced. • Participation in working tables with Gestore dei Servizi Energetici (GSE) and the Ministry of the Environment and Energy Security (MASE) concerning charging infrastructures and renewable energy sources (RES), with the dual objective of an operational dialogue on the calls for tenders awarded or planned for charging infrastructures and RES, and proposing considerations on a review of future calls for tenders in terms of effectiveness and simplification in order to achieve the targets set by the National Recovery and Resilience Plan. • Meetings, either in person or remotely, with local authorities in order to present cooperation and sponsorship initiatives for the corporate activities, sharing issues about energy efficiency, environmental sustainability and safeguarding the local territory. • Participation in events and press conferences with the representatives of institutions to discuss and report on solutions and best cases to promote e-mobility, the development of renewable energy production plants and storage facilities. • Participation in the Associazione Nazionale Comuni Italiani (ANCI – the National Association of Italian Municipalities) event with activities to promote electric mobility among Public Administrations. 	<ul style="list-style-type: none"> • Business conduct • Customer relations • Climate change • Support to local communities • Spreading the culture of sustainable energy usage

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
BANKS	<ul style="list-style-type: none"> Commercial collaboration agreements, for financial services to support energy efficiency solutions for the condominium, industrial and tertiary sectors and SMEs, as well as partners and suppliers. 	<ul style="list-style-type: none"> Business conduct Customer relations Spreading the culture of sustainable energy usage Climate change
UNIVERSITIES	<ul style="list-style-type: none"> Collaboration with the Polytechnic University of Milan for research activities and drafting of the Smart Mobility Report 2023. Lectures and online workshops to convey educational content and company testimonials on the efficient use of energy. Collaboration with the University of Pisa for training activities on energy issues for sustainable development, with a specific focus on Renewable Energy Communities. Participation in steering committees and webinars focusing on topics such as energy efficiency, smart buildings and smart cities within the framework of observatories that also included the establishment of specific working groups. 	<ul style="list-style-type: none"> Customer relations Spreading the culture of sustainable energy usage Climate change Innovation and digitalization

In continuity with the previous year, through Eni, Plenitude takes part in the following initiatives to promote sustainable development internationally:

- **UN Global Compact**²⁰
- **World Business Council for Sustainable Development (WBCSD)**²¹.

Plenitude in the leading international sustainability initiatives

20 - For further information, please consult the following page: [Homepage | UN Global Compact](#)

21 - For further information, please consult the following page: [World Business Council For Sustainable Development \(WBCSD\)](#)

1 GOVERNANCE

Corporate governance is the Company's administration and control system, the **instrument for creating** lasting **value** for shareholders and all stakeholders.

Governance is based on the Company's values, which guide the performance of activities in compliance with the principles of integrity and transparency, promoting ethical behaviour and inclusive culture, and contributing to building a **relationship of trust** between the Company and its stakeholders.

POLICIES AND OTHER REGULATORY TOOLS

- [Eni Code of Ethics](#)
 - [Anti-Corruption MSG](#)
 - [Annex C to the Internal Control and Risk Management System MSG, 'Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad'](#)
 - [Privacy and Data Protection Policy](#)
-

Main Results 2023

ECONOMIC VALUE GENERATED AND DISTRIBUTED



CYBERSECURITY & DATA PROTECTION

No episodes

OF DATA BREACH
(IN LINE WITH 2022)

10 Audit interventions

5 Audit interventions with anti-corruption verifications

9 Audit interventions on processes that contribute to SDG targets

BUSINESS CONDUCT

Attribution of the

35%
weight of CEO and top management **long-term variable remuneration** linked to ESG KPIs

AGE GROUPS WITHIN THE BOARD OF DIRECTORS IN OFFICE AT 31.12.23



GENDER DIVERSITY WITHIN THE BOARD OF DIRECTORS IN OFFICE AT 31.12.23



1.1

The creation of shared value

In 2023, Plenitude generated an economic value of **€11,133 million** (corresponding to the wealth generated in terms of revenues from the sale of products and services, income from financial investments and cash and cash equivalents).

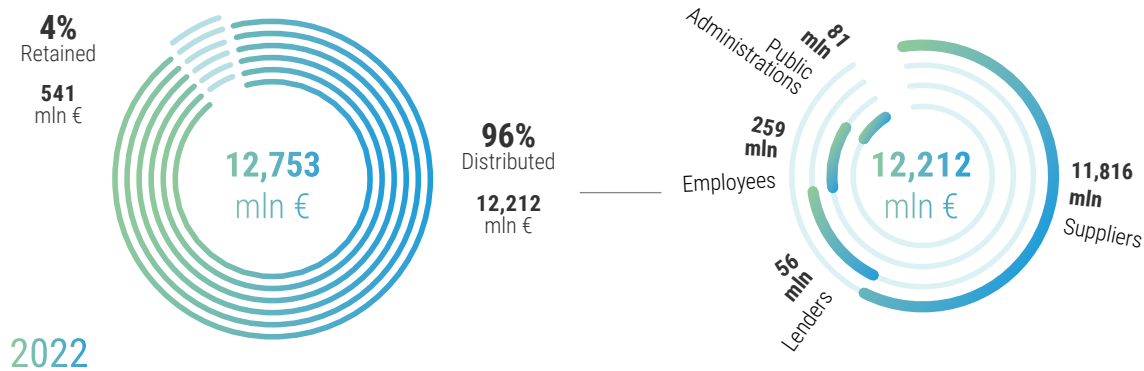
97% of the generated value – equal to approximately **€10,849 million** – was distributed²² to the various stakeholders. Specifically, around €10,237 million (94% of the value distributed) was allocated to suppliers of goods and services (particularly suppliers of natural gas and power), while around €233 million (2% of the value distributed) was distributed to employees, including salaries, welfare contributions, Italian defined benefit plans and other personnel expenses.

Furthermore, during the financial year, €104 million in dividends and borrowing expenses were distributed to lenders, and taxes of €275 million were paid (net of any tax credits received).

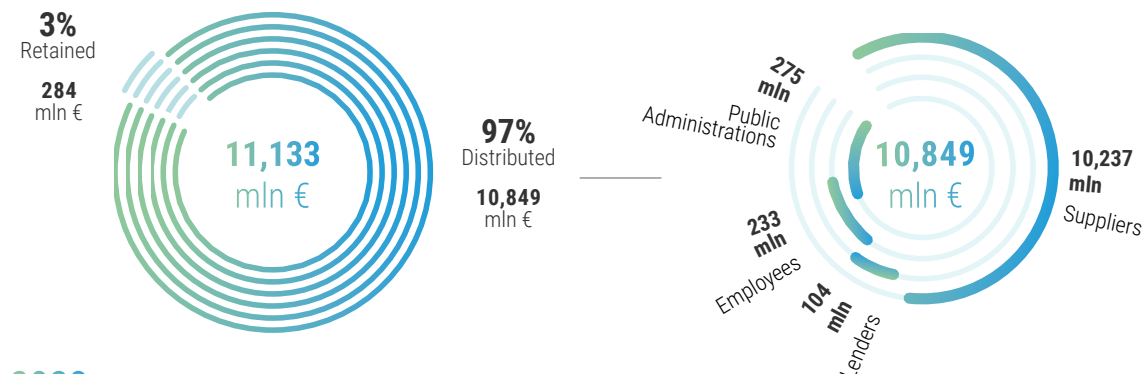
aries, welfare contributions, Italian defined benefit plans and other personnel expenses.

Furthermore, during the financial year, €104 million in dividends and borrowing expenses were distributed to lenders, and taxes of €275 million were paid (net of any tax credits received).

ECONOMIC VALUE GENERATED AND DISTRIBUTED²³



2022



2023

22 - For further information on shared value, please refer to section 'Performance Tables'.

23 - Marginal changes were made to the economic value generated figures in 2022 in order to align it with what was published in the approved Plenitude 2022 Annual Report.

1.2

Governance structure

MATERIAL TOPIC	2023 PERFORMANCE	FUTURE TARGETS
<p>BUSINESS CONDUCT</p>	<p>Attribution of the 35% weight of CEO and top management long-term variable remuneration linked to ESG KPIs</p>	<p>Retaining the 35% weight of CEO and top management long-term variable remuneration linked to ESG KPIs in the 2023-2025 Eni ILT long-term stock-based plan</p>

Consistent with the MSG 'Corporate Governance of Eni Companies', the Company's corporate governance system is structured according to the traditional model, which, without prejudice to the tasks of the Shareholders' Meeting, attributes strategic management to the Board of Directors (BoD) and control functions to the Board of Statutory Auditors²⁴. The statutory audit of the accounts is entrusted to an independent auditor appointed by the Shareholders' Meeting. The Company has adopted the organizational, management and

control model indicated in Italian Legislative Decree 231/2001 ('Model 231', updated in 2022) for the purpose of creating a rules system aimed at preventing illicit acts and has constituted the **Supervisory Body**.

The Supervisory Body carries out supervisory activities on implementation and observance of Model 231 and monitors and assesses the state of implementation of the measures to prevent the risk of committing crimes, also periodically informing the corporate bodies such as the Board of Directors and the Board of Statutory Auditors.

Pursuant to Article 16 of the current Bylaws, Plenitude's **Board of Directors** shall be composed of no less than three and no more than five directors. Their number and term in office are established by the shareholders' meeting at the time of their appointment. The Board of Directors in office as of December 31, 2023 consisted of 5 members, appointed at the ordinary shareholders' meeting held on 26 April 2023 for a period of three financial years, until the approval of the financial statements at 31 December 2025.



Plenitude Offices

24 - The Board of Statutory Auditors was appointed on 28 November 2022 for three financial years.

The Board of Directors and Controlling Bodies of Plenitude as at 31.12.23

SHAREHOLDERS' MEETING	
BOARD OF DIRECTORS	BOARD OF STATUTORY AUDITORS
Chairman <i>Rita Marino</i> ■	Chairman <i>Michele Casò</i>
Chief Executive Officer <i>Stefano Goberti</i> ◆	Statutory Auditors <i>Roberto Antonio Maria Colussi, Patrizia Ferrari</i>
Directors <i>Luca De Santis</i> ■ <i>Giovanni Maffei</i> ■ <i>Annalisa Muccioli</i> ■	Alternate Auditors <i>Monica Di Oronzo, Tiziano Onesti</i>
INDEPENDENT AUDITOR	<i>PricewaterhouseCoopers SpA</i>
SUPERVISORY BODY	Chairman: <i>Carlo Piergallini</i> ○ Members: <i>Simona Napoli</i> ●, <i>Patrizia Ferrari</i> *

Title of Governance Body member
 ◆ EXECUTIVE ■ NON-EXECUTIVE

Type of Supervisory Body member
 ● INTERNAL ○ EXTERNAL

* Member of the Supervisory Body and member of the Board of Statutory Auditors

As a main subsidiary, the process of nominating and selecting members of the Board of Directors involves a formal passage through Eni's Nomination

Committee. Among other criteria, the diversity of candidates²⁵ is promoted and, in particular, their expertise and gender diversity are taken into account,

in line with the regulations²⁶ and the best practices in terms of diversity that Plenitude is promoting.

GENDER DIVERSITY WITHIN THE BOARD OF DIRECTORS IN OFFICE AT 31.12.23



AGE GROUPS WITHIN THE BOARD OF DIRECTORS IN OFFICE AT 31.12.23

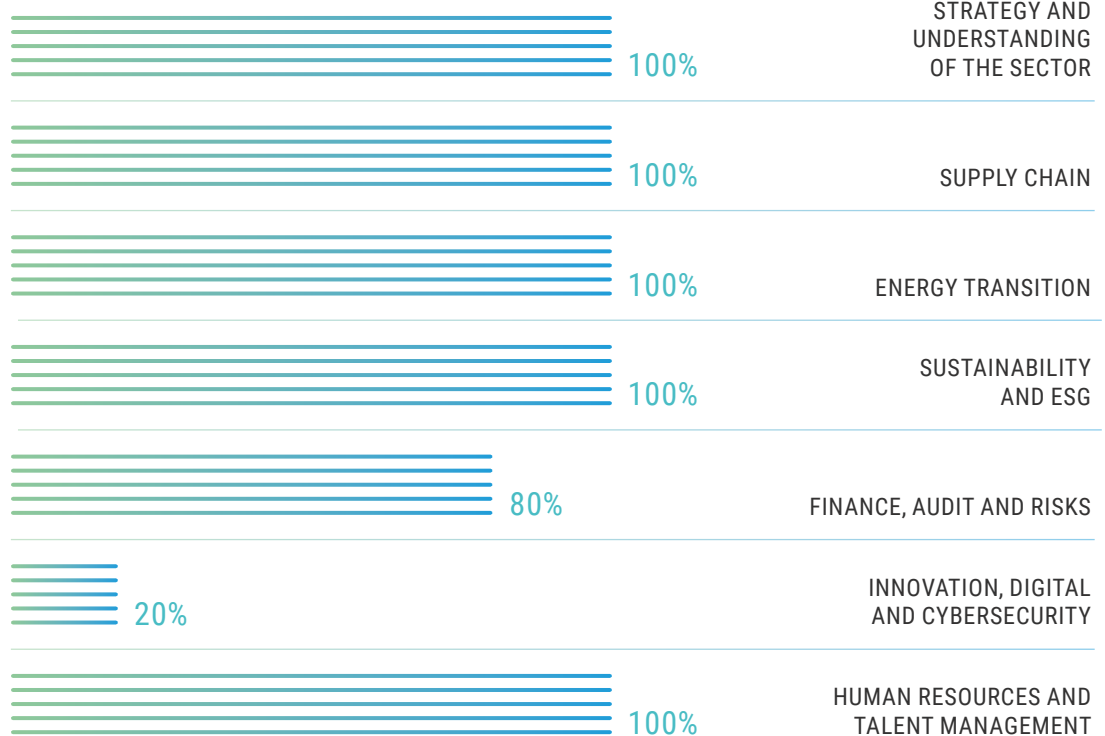


The composition of the Board of Directors and its members' diverse expertise bring elements of dynamism and innovation to the decision-making process.

25 - The Management System Guideline 'Corporate Governance of Eni companies', adopted by Eni Plenitude SpA Società Benefit on 24 January 2023, establishes the promotion of diversity, and for that purpose considering the training courses and professional path, nationality, gender, age and seniority in the company, and seniority in office. In particular, with reference to gender diversity, without specific legal obligations: in Subsidiaries incorporated in Italy (like Eni Plenitude SpA Società Benefit), at least two-fifths of the members of each corporate body must belong to the least represented gender.

26 - For Italy, Decree of the President of the Republic No. 251 of 30 November 2012 'Regulations concerning equal access to board of directors and controlling bodies in companies, established in Italy, controlled by public administrations, in accordance with Article 2359(1) and (2) of the Civil Code, not listed on regulated markets, in implementation of Article 3(2) of Law No. 120 of 12 July 2011', which stipulates that in the collegiate corporate bodies of such companies, the least represented gender must obtain at least one-fifth of the memberships on each body for the first term of office and at least one third for the next two terms. Art. 6 of Law No. 162/2021, which came into force on 3 December 2021, extended the gender parity rules for the composition of the boards of directors of companies listed on regulated markets outlined in art. 147-ter of the Consolidated Law on Finance to companies incorporated in Italy and controlled by the Public Administration pursuant to art. 2359 of the Italian Civil Code that are not listed on regulated markets. According to these provisions, for six consecutive terms of office, the least represented gender must obtain at least two-fifths of the elected directorships. The rules on the Board of Statutory Auditors remain unchanged, which, for the purposes of composition and duration of the regulatory requirement, continue to be regulated by Decree of the President of the Republic No. 251/2012.

Expertise of the members of the Board of Directors



With a view to the **continuous improvement** of topics related to the business and the context in which it operates, the Directors periodically participate in communication meetings on Eni's strategic objectives, which include sustainability topics, particularly the achievement of carbon neutrality.

The Board of Directors promotes the values and ethics that guide the Company, in line with internal regulations, while preventing possible conflicts of interest. Since all directors are employees of the Eni Group and most of them hold other positions in the Eni SpA

organization or in other subsidiaries²⁷, particular attention is paid to the correct application of the regulations on directors' interests, which is further supplemented and reinforced by internal regulations such as the Code of Ethics and the Management System Guideline 'Transactions involving the interests of the Directors and Statutory Auditors and transactions with related parties'. In line with the regulation on the functioning and organization of the Board of Directors, approved by Eni, as well as with the provisions of Article 2391 of the Civil Code, it is provided that before each item on the agenda of the board

meeting can be discussed, each director and statutory auditor is required to declare any interests, on his/her own behalf or for third parties, which he/she has in relation to the matters or issues to be discussed, specifying their nature, terms, origin and extent.

In connection with the Remuneration policies of senior managers, including the Chief Executive Officer, the Company applies Eni SpA's remuneration policies, as set out in the 'Report on remuneration policy and remuneration paid'²⁸.

27 - It should be noted that the members of the Board of Directors also hold **other positions** as listed below:

Rita Marino is the Chief Executive Officer of Eni Power SpA and Chairman of the Board of Directors of Eni Rewind SpA

Stefano Goberti is a Member of the Eni Management Committee

Luca De Santis is the Head of Eni Human Resources and Organization

Annalisa Muccioli is the Chief Executive Officer of EniProgetti SpA

Giovanni Maffei is Commercial Manager of Enilive SpA.

28 - For further information, please refer to <https://www.eni.com/en-IT/governance/remuneration.html>.

Sustainability governance: roles and responsibilities

In light of the Company's commitment to objectives of common interest articulated in its Company Bylaws, Plenitude's Corporate Governance system integrates sustainability within its business model, identifying **internal bodies** and **roles of responsibility** related to the definition and oversight of the **sustainability strategy**.

The Board of Directors plays an

important role in accompanying the company on its sustainability journey, verifying that the objectives are being pursued and monitoring performance.

In carrying out its sustainability tasks, the Board of Directors is supported by the **Sustainability Committee**, which was established in 2021 in connection with the transformation of Plenitude into a Benefit Corporation (Società Benefit), and

the **Sustainability & ESG²⁹** unit within **People, Sustainability & Services**.

The **Board of Statutory Auditors** integrates the supervisory responsibilities over the Company attributed by the legislation with monitoring the pursuance of common benefit purposes.



Plenitude Offices

29 - Merged into the People, Sustainability & Services unit, effective from 1 January 2024.

BOARD OF DIRECTORS

- Support in the sustainability journey and strategy implementation;
- Reviews and approves the information reported in the Sustainability and Impact Report;
- Is informed periodically in relation to ESG risks identified by the Risk Management function.

CHIEF EXECUTIVE OFFICER

- Serves as Chairman of the Sustainability Committee;
- He/she holds the position of Impact Manager, i.e. the figure in charge of overseeing the functions and actions instrumental to the pursuit of common benefit purposes pursuant to Law no. 208 of 28 December 2015 governing Società Benefit.

BOARD OF STATUTORY AUDITORS

Integrates the supervisory responsibilities over the Company attributed by the legislation with monitoring the pursuance of common benefit purposes.

SUSTAINABILITY COMMITTEE

It is formed by:

- **Chairman**, role held by the Chief Executive Officer;
- **Secretary**, role held by Head of Sustainability & ESG;
- Five other members: *Head of Digital, Information Technology & Communication, Head of People, Sustainability & Services, Head of Legal, Regulatory and Compliance Affairs, Head of Financial & Risk Officer, Head of Retail-International Markets.*
- Examines and evaluates the sustainability policy which is aimed at ensuring the creation of value over time for stakeholders, in compliance with the principles of sustainable development and consistent with corporate sustainability guidelines and objectives, and also with reference to Diversity & Inclusion and Non-Profit issues;
- Examines the implementation of the sustainability policy in business initiatives by promoting Sustainability by Design within the Company;
- Supports the Impact Manager in monitoring actions aimed at achieving the common benefit purposes of Eni Plenitude S.p.A. Società Benefit as defined in the Company Bylaws;
- Monitors the Company's positioning on sustainability topics, assessing its participation in the main sustainability indices;
- Monitors and evaluates the possible involvement of Plenitude and its subsidiaries in relation to international sustainability initiatives.

PEOPLE, SUSTAINABILITY & SERVICES UNIT

Ensures the analysis of the context on sustainability topics and defines the relative positioning strategy of the company in line with that of Eni; it ensures the actions aimed at guaranteeing Plenitude's positive impact in environmental, social and governance terms, through the development of specific initiatives, in connection with the competent functions of Eni and the monitoring of the defined measurement indicators and promoting actions that favour the dissemination of a culture of sustainability within the company.

SUSTAINABILITY & ESG UNIT

Part of People, Sustainability & Services:

- Carries out activities such as context analysis, strategy and positioning definition, sustainability and impact reporting;
- Identifies, develops and monitors sustainability initiatives, implements qualitative/quantitative methodologies and tools for assessing sustainability and ESG aspects;
- Participates in national and European industry associations, contributing to advocacy activities;
- In carrying out its activities, it operates in coordination with the Sustainable Development unit and the other competent units of Eni for the respective processes, and with other company units involved, ensuring the appropriate information flows.

Remuneration linked to ESG objectives

Plenitude's commitment to sustainability is reflected in the remuneration of the Chief Executive Officer and Top management, which is linked to the achievement of specific ESG

objectives. **25% of the short-term variable remuneration and 35% of the long-term variable remuneration are linked to the achievement of environmental sustainability, human capital**

and energy transition targets, such as, for example, decarbonization, power generation capacity from renewable sources, circular economy, safety and gender equality.



1.3

The values leading the Company

As a subsidiary of Eni, Plenitude has ratified Eni's **Code of Ethics**, which reflects its vision. Through the adoption of Eni's Code of Ethics, Plenitude commits to making decisions and undertaking actions that are in line with a culture of responsibility, legality, transparency, and value creation, through which it engages in actively contributing to sustainable development.

In line with its values, the Company is committed to: working with **passion** and **courage** to change patterns, overcoming obstacles and bringing innovation; **sharing its knowledge** to inspire communities to become ambassadors of change; **promoting diversities** through an inclusive corporate culture; **relating with simplicity and fairness** with its customers, building lasting relationships.

All of Plenitude's people, along with those who work for its goals, are required to abide by the principles of the Code of Ethics. For this reason, entities with which Plenitude maintains business relationships (its suppliers and business associates), are required to read the document and observe the principles contained in it.

In order to provide an in-depth analysis of the Code of Ethics as well as fundamental issues such as anti-corruption and Corporate Responsibility, Eni has implemented the e-learning training initiative 'Being Eni: Code of Ethics, Anti-Corruption and Corporate Responsibility'. Thanks to this important initiative, anti-corruption training in 2022 involved almost the entire workforce. This year the course only involved new hires.

In 2023, Plenitude also issued the 'Anti-Corruption Compliance Program', which was only issued in Italian, but which, in 2024, is also expected to be issued to employees abroad.

The Company provides its employees with several tools to report any conduct in breach of the Code of Ethics, laws, regulations, or internal or external regulations that may cause damage or prejudice to Eni, as well as harm the dignity of any other individual, to ensure that they are dealt with promptly. Among them is the whistleblowing channel, where any employee can make anonymous and confidential reports within a secured system, in line with the provisions of the reference legislation.



Plenitude Offices

1.4

Plenitude's regulatory system

Plenitude, in compliance with the principles contained in the Code of Ethics and in adherence to its Bylaws, has adopted a regulatory system, in line with that of Eni, consisting of a hierarchy of regulatory

documents. In order of importance, the Ethics, Compliance & Governance (ECG) Policies, the Process Management System Guidelines, the Global and Company Procedures and the Operating Instructions guide

the conduct of corporate activities, identifying roles and responsibilities in compliance with the principles of traceability and segregation of duties.

The regulatory system, as described above, consists of four different types of documents:

ECG POLICIES

ECG Policies, approved by Eni's Board of Directors or by the Process Owner in the case of Application Methods, are mandatory documents that set out the values, principles, the reference model for the implementation of specific regulatory requirements, at-risk activities and consequent mitigations. The ECG Policies cut across processes, are focused on a key element of business management, apply to Eni SpA and, following the implementation process, to all subsidiaries.

PROCESS MSGs

The **Process Management System Guidelines** are the guidelines common to all Eni's companies and include the main operational and compliance risks, the consequent control measures and sustainability aspects. The individual MSGs issued by Eni SpA apply to subsidiaries, which ensure their implementation, unless a derogation is needed.

GLOBAL PROCEDURES

Global Procedures set out the operating procedures by which the activities are to be carried out. They describe the tasks and responsibilities of the organizational contacts involved, management and control methods and communication flows. The content is defined by Eni SpA in compliance with the ECG Policies and Process MSGs as implemented by the companies and includes minimum operational requirements and operating procedures identified among the subsidiaries. Plenitude adopts Global Procedures by drafting a **Company Procedure**, implementing the minimum operational requirements and adapting operational methods to local needs.

OPERATING INSTRUCTIONS

The **Operating Instructions** define the details of the operating procedures referring to a specific function/organizational unit or professional area or professional category, or to people and functions involved in the fulfilments regulated therein.

REGULATORY TOOLS ADOPTED BY PLENITUDE³⁰

 <p>BUSINESS ETHICS AND INTEGRITY</p>	<p><i>Plenitude is committed to fighting any form of corruption, according to the principles of business ethics and integrity.</i></p> <p>Eni Code of Ethics; 'Anti-Corruption' MSG, Annex C to the Internal Control and Risk Management System MSG 'Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad'</p>
 <p>CLIMATE CHANGE AND EMISSIONS</p>	<p><i>Plenitude is committed to tackling climate change by offering products and services that support the energy transition.</i></p> <p>Eni Code of Ethics</p>
 <p>ENVIRONMENTAL MANAGEMENT</p>	<p><i>Plenitude is committed to using environmental resources responsibly and efficiently and to protecting biodiversity and ecosystem services.</i></p> <p>Eni Code of Ethics; Eni Biodiversity and Ecosystem Services Policy</p>
 <p>SUPPLIERS</p>	<p><i>Plenitude is committed to developing its supply chain in a sustainable way.</i></p> <p>Eni Code of Ethics; Supplier Code of Conduct; Respect for Human Rights in Eni Policy; Privacy and Data Protection Policy</p>
 <p>PEOPLE AND HUMAN RIGHTS</p>	<p><i>Plenitude is committed to enhancing people in their diversity, ensuring respect for human rights throughout the value chain and safeguarding the health and safety of its employees and contractors.</i></p> <p>Eni Code of Ethics; Respect for Human Rights in Eni Policy; Zero Tolerance against violence and harassment in the workplace' Policy; Diversity & Inclusion Policy; 'Global Framework Agreement on Industrial Relations and Corporate Social Responsibility'; Annex C to the Internal Control and Risk Management System MSG: 'Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad'; Privacy and Data Protection Policy</p>
 <p>SUPPORT TO LOCAL COMMUNITIES</p>	<p><i>Plenitude is committed to building a relationship with local communities, supporting their development and, in particular, spreading a sustainable energy culture.</i></p> <p>Eni Code of Ethics; Respect for Human Rights in Eni Policy</p>

30 - On 13 February 2024, Plenitude implemented the following documents:

- 'Zero Tolerance against violence and harassment in the workplace' Policy, which cancelled and replaced Annex E 'Eni against violence and harassment in the workplace' to the Internal Control and Risk Management System MSG;
- 'Diversity & Inclusion' Policy;
- 'Respect for Human Rights in Eni' Policy, which cancelled and replaced Annex F 'Respect for and promotion of human rights in Eni activities' to the Responsible and Sustainable Enterprise MSG;

MANAGEMENT SYSTEMS ADOPTED BY PLENITUDE

Management system	Certification	Company
Environment	UNI EN ISO 14001:2015	Plenitude: 'People, Culture & Services' Operational Unit
		Plenitude: 'Italian Retail Market' Operational Unit
		Gas Supply Company of Thessaloniki – Thessalia SA
		Adriaplin d.o.o.
		Eni Gas & Power France
		Arm Wind LLP
		Evolvere Società Benefit SpA
		Eni Plenitude Technical Services
Health and safety	UNI ISO 45001:2018	Plenitude: 'People, Culture & Services' Operational Unit
		Plenitude: 'Italian Retail Market' Operational Unit
		Gas Supply Company of Thessaloniki – Thessalia SA
		Eni New Energy SpA
		Adriaplin d.o.o.
		Eni Gas & Power France
		Arm Wind LLP
		Evolvere Società Benefit SpA
Energy Management– Energy Service Companies	UNI CEI 11352	Plenitude: 'People, Culture & Services' Operational Unit
		Plenitude: 'Italian Retail Market' Operational Unit
		Evolvere Società Benefit SpA
		SEA SpA
Quality	ISO 9001:2015	SEA SpA
		Gas Supply Company of Thessaloniki - Thessalia SA
		Green Energy Management Services Srl
		Be Power SpA
		Eni Plenitude Technical Services
Energy	UNI ISO 50001:2018	Eni Gas & Power France
		Gas Supply Company Thessaloniki-Thessalia SA
Guidance on Social Responsibility	ISO 26000:2010	Eni gas e luce SpA Società Benefit (currently: Eni Plenitude SpA Società Benefit)

1.5

Risk Management and Internal Audit

1.5.1. Risk Management model

Plenitude's **Risk Management process**, regulated by the 'Management System Guideline (MSG) Integrated Risk Management' issued by Eni and adopted by Plenitude, ensures the **detection, consolidation and analysis of Plenitude's risks**, and supports management during the decision-making process by enhancing awareness of the risk profile and supporting identification of the most appropriate mitigations. In line with the Eni model, Plenitude's Risk Management Model is characterised by a structured approach that is defined based on the guidelines of the Internal Control and Risk Management System (SCIGR), which provides for governance that leverages **three levels of control**.

The **Chief Executive Officer**, relying on the Risk Management process, ensures the identification, assessment and management of the main risks and **approves the document** containing the risk analysis results prepared every six months. The same document is reported to the **Board of Directors** by the CEO at least once a year. In the last report received, the Board of Directors was informed about twelve main risks in 2023

of a strategic, operational and external nature. Mitigation actions have been defined for each risk to help reduce the related negative impacts.

The Risk Management process was involved in significant transactions, particularly acquisitions, submitted to Eni's Board of Directors, ensuring the preparation of the relevant risk profile, an integral part of the Authorization Notes. Both in the risk assessment and monitoring cycles and in the analysis of the risk profile of the aforementioned relevant transactions, the necessary information flows to the competent functions of Eni are ensured.

Plenitude's Risk Management process supports management in decision making by enabling integrated view of risks

Risks are assessed with **quantitative and qualitative methodologies**, provided by Eni, considering both the **probability of occurrence** and the **impacts on Plenitude's quantitative and qualitative objectives** that would result in a given time horizon if the risks were to occur. The assessment is expressed both at an **inherent level** and at a **residual level** (considering the effectiveness of the mitigation actions) and allows measuring the impact in relation to the achievement of the Strategic Plan objectives and to a life span for business projects and M&A transactions. The risks are represented based on the probability of occurrence and on the impact on matrices that allow them to be compared and classified by importance.

12 major risks detected in 2023 mitigated with specific actions

MAIN RISKS AND TREATMENT/MITIGATION ACTIONS

STRATEGIC RISK		
Scenario	Main risk events	<ul style="list-style-type: none"> Commodity price scenario, overview of the risk of unfavourable fluctuations in gas and power prices compared to plan forecasts.
	Treatment/mitigation actions	<ul style="list-style-type: none"> Active portfolio hedging strategy depending on market conditions and the evolving geopolitical environment; maximization of synergies between power generation capacity from renewable sources under development and power customer portfolio (integrated energy management and hedging with portfolio and further securitization of revenues through Power Purchase Agreements).
Contraction of demand/competitive environment	Main risk events	<ul style="list-style-type: none"> Contraction of demand/competitive environment, referring to the occurrence of a market supply/demand imbalance or an increase in competitiveness such as to: (i) reduce sales volumes, (ii) increase difficulties in defending the customer base/developing growth initiatives, (iii) generate adverse price dynamics for finished products, (iv) contraction of demand.
	Treatment/mitigation actions	<ul style="list-style-type: none"> Organic growth of gas and power retail customers with gradual integration with renewable energy generation capacity and the development of distributed generation and energy efficiency services; consolidation of position in the renewables market especially in countries with a retail presence through the development of the pipeline of acquired projects; growth of the sustainable mobility business.
Decarbonization targets	Main risk events	<ul style="list-style-type: none"> Non-achievement of decarbonization targets related to power and gas sales activities (Scope 1, 2, 3).
	Treatment/mitigation actions	<ul style="list-style-type: none"> Careful monitoring of regulatory developments (e.g. COP 28); coordination with Eni in particular to increase projects classified as consistent with REDD+.

EXTERNAL RISK		
Commercial Credit Risk	Main risk events	<ul style="list-style-type: none"> Commercial credit risk, referring to a counterparty's possible non-fulfilment of their obligations, with repercussions on the economic/financial situation and the achievement of company objectives.
	Treatment/mitigation actions	<ul style="list-style-type: none"> Centralized credit model with the application of selective rules for retail customer acquisition and business customer lending; management actions to mitigate risk, including through the use of collateral; systematic monitoring of risk indicators of debtor counterparties and timely alerting mechanisms.
Energy sector regulations	Main risk events	<ul style="list-style-type: none"> Energy sector regulations, referring to the impacts on business operations and competitiveness associated with changes in energy sector regulations.
	Treatment/mitigation actions	<ul style="list-style-type: none"> Monitoring of legislative and regulatory dynamics; advocacy within the institutional processes for defining new directives or regulations aimed at decarbonization and energy security.
Permitting Risk	Main risk events	<ul style="list-style-type: none"> Permitting risks refer to the occurrence of possible delays or failure to issue authorizations, renewals or permits by the Public Administration with impacts on project times and costs as well as repercussions in social, environmental, image and reputation terms.
	Treatment/mitigation actions	<ul style="list-style-type: none"> Constant dialogue with institutions also for the purpose of proposing legislation and hearings at parliamentary committees; supervision and monitoring of industry authorization processes with the competent local authorities; operations in renewables aimed at mitigating risk through: <ul style="list-style-type: none"> - selectivity in the choice of initiatives with a focus on the maturity/advancement of the administrative process; - keeping the developer responsible and interested in the completion of the authorization process, the completion of which is formalized as a condition for payments.

OPERATIONAL RISK

Shortcomings in customer service management	Main risk events	<ul style="list-style-type: none"> Shortcomings in the service offered to the customer at the acquisition, sales, billing and after-sales stages (e.g. delays in contracting, billing, delivery) and related claims.
	Treatment/mitigation actions	<ul style="list-style-type: none"> Continuous monitoring of operational and customer satisfaction indicators; implementation of specific actions (adoption of tools for monitoring customer services, development of predictive models on the causes of complaints) aimed at achieving customer management objectives according to a continuous improvement approach; conducting sample interviews with customers after telephone contact in order to understand the level of service provided; continuous optimization of the billing process.
Cybersecurity	Main risk events	<ul style="list-style-type: none"> Cybersecurity risks are those relating to the occurrence of cyber attacks capable of compromising management information systems (ICT) and industrial systems (ICS), as well as facilitating the theft of sensitive information.
	Treatment/mitigation actions	<ul style="list-style-type: none"> Centralized cybersecurity governance model, with a unit dedicated to the prevention, monitoring and management of cyber attacks; upgrading of cyber security operation infrastructure and services; strengthening security for foreign subsidiaries; increased detection capability through the implementation of specific IoCs (Indicators of Compromise); promotion of an IT security culture also through dedicated actions (e.g. Phishing simulations); raising the level of monitoring security events.
Raw material procurement/supply chain difficulties	Main risk events	<ul style="list-style-type: none"> Delays or difficulties in the procurement of raw materials / feedstock / semi-finished products.
	Treatment/mitigation actions	<ul style="list-style-type: none"> Conclusion of framework agreements with strategic suppliers; continuous monitoring of contracted or registered suppliers in order to monitor market developments and trends on the most critical items and thus adopt appropriate purchasing strategies in the event of any shortage scenarios.

Contraction of production profile for exogenous reasons	Main risk events	<ul style="list-style-type: none"> • Possibility of fluctuations in the production profile due to exogenous reasons such as climate.
	Treatment/mitigation actions	<ul style="list-style-type: none"> • Use of long-term time series on the weather to determine the production profile envisaged in the strategic plan; • number of plants and the geographical and technological diversification (solar and wind power plants) of the portfolio.
Failure to finalize extraordinary transactions	Main risk events	<ul style="list-style-type: none"> • Failure to finalize extraordinary transactions with respect to the stated objective.
	Treatment/mitigation actions	<ul style="list-style-type: none"> • Continuous market analysis and monitoring of opportunities to be evaluated, structured and organized through the definition of the main processes and sub-processes (e.g. origination) and the use of special tools for monitoring/management of contacts and projects; • involvement of qualified advisors for managing extraordinary transactions.
Continuity of IT services	Main risk events	<ul style="list-style-type: none"> • An interruption of one or more IT services of Plenitude or its subsidiaries.
	Treatment/mitigation actions	<ul style="list-style-type: none"> • Ongoing digital transformation program involving the migration of key applications to the Cloud, resulting in greater resilience to faults thanks to Data Centre redundancy; • adoption of guidelines requiring the simultaneous adoption of Disaster Recovery solutions for each new system built and/or integrated; • application of contractual standards to suppliers with Business Continuity and Disaster Recovery clauses as well as the identification of recovery and restart times.

1.5.2. Internal Audit activities

Internal Audit supports the company functions and management and control bodies in the pursuit of their objectives using a professional and systematic approach, which creates added value and is aimed at **evaluating and improving the control, risk management and corporate governance processes**.

Internal audits are planned based on the annual **audit plan** prepared according to a

defined methodology, taking into account **important criteria** and **coverage of the main corporate risks**. When identifying processes to be audited, Plenitude's Internal Audit unit also takes into account **sustainability topics relevant to the business and stakeholders**.

The audit plan is approved at least once a year by the Board of Directors of Plenitude, after consulting the Chairman

of the Board, the Chief Executive Officer and the Board of Statutory Auditors.

The Audit Plan 2023 envisaged the carrying out of 10 audits on Plenitude processes (mainly concerning commercial activities abroad, the Renewables business, procurement, ICT and HSE), contributing to the achievement of 8 Sustainable Development Goals.



1.6

Privacy, Data protection & Cybersecurity

Customers' needs, the consequent evolution of business activities and the opportunities arising from processes' digitalization require Plenitude to consider the **relevance of privacy & data protection topics**. This is particularly important in light of the potential exposure to cybersecurity-related threats. Attacks aimed at compromising computer systems and data could potentially cause person-

al data breaches or loss of confidential information.

The **cybersecurity risk** is linked to the possibility that personal and confidential information are subject to cyber attacks with the aim of stealing, improperly modifying such information or disabling the IT services that process and store it. Plenitude manages these risks in IT (Information Technology),

OT (Operational Technology) and IoT (Internet of Things) through the adoption and implementation of leading international cyber-security models.

Through an approach based on risk assessment and the implementation of the so-called **security by design process**, Plenitude has therefore equipped itself with several **preventive, corrective and monitoring**



Eni Plenitude Energy Store

tools that jointly contribute to reducing the probability that potential cyber security attacks reach their target and limiting their possible impact.

The **preventive tools** adopted by Plenitude include **software for checking the vulnerability** of IT systems, continuous **training** of its employees, audits conducted on its suppliers and the adoption of **anti-malware and anti-phishing systems**. Among the corrective ones, the constant updating of IT systems is of particular im-

portance; the monitoring tools include activities of constant monitoring of IT systems to identify and manage unusual activities.

In the field of **data protection**, Plenitude manages the processing of personal data and confidential information using an interdisciplinary approach that allows to safeguard data in accordance with the principles and requirements established by the European Regulation 2016/679.

The prevention of data protection risks also depends on **customer**

awareness of the most common fraud attempts in the energy market: Plenitude is at the forefront in monitoring the threats to which they may be exposed.

In continuity with the previous three years, Plenitude did not detect any data breaches or leaks, thefts or losses of data for which a breach of customer privacy was ascertained during 2023.

No episodes
of data
breaches

The Company has put in place various initiatives to support customers who may become victims of potential fraud, providing them with some specific tools to protect themselves and verify the identity of those who contact them. In particular:

1

WARNINGS ADDRESSED to Plenitude's customers to inform them of fraud attempts made to convince them to switch to another supplier;

2

Creation of a **DEDICATED HOTLINE** to take care of complaints about suspicious calls and collect qualitative information on the content of the call. The service, activated in 2020, received over 8,600 reports during 2023, of which more than 90% related to numbers not registered with the ROC (Single Call Centre Operator Register) and therefore in violation of the law and potentially fraudulent;

3

Service available on the Plenitude's website '[VERIFY WHO IS CALLING YOU](#)', which allows Customers to verify that the number they are being contacted by is attributable to a Plenitude's operator.

2 CLIMATE AND EMISSIONS

To achieve **Scope 1, 2 and 3 carbon neutrality by 2040**, Plenitude defined a **de-carbonization strategy** based on increasing the installed capacity of renewable energy production plants, offering energy solutions to reduce consumption, progressively offsetting the CO₂ emissions from gas combustion by customers and developing electric mobility services.

POLICIES AND OTHER REGULATORY TOOLS

- [Eni Code of Ethics](#)
 - Environmental management system in according to ISO 14001:2015 standard
 - Energy management system - Companies supplying energy services - in according to the standard CEI 11352
-

Main results 2023

INSTALLED CAPACITY OF RENEWABLE ELECTRICITY PRODUCTION PLANTS BY ENERGY SOURCE



69% (+3 pp vs 2022)

%POWER CERTIFIED

through guarantee of origin certificates over total energy sold at European level

ENERGY PRODUCTION FROM RENEWABLE SOURCES



1.5 Mt CO₂eq.

(+27% vs 2022)

GHG EMISSIONS AVOIDED

due to energy production from renewable sources

SCOPE 1, 2, 3 EMISSIONS

(Location based) post offset:

11.3 Mt CO₂eq.

(-21% vs 2022)



SCOPE 1

4,203 t CO₂eq.

(-14% vs 2022)



SCOPE 2

6,324 t CO₂eq.

(+75% vs 2022)
LOCATION BASED³²

4,119 t CO₂eq.

MARKET BASED³³



SCOPE 3

13.7 Mt CO₂eq.

(-9% vs 2022)

2.4 Mt CO₂eq.

Offsetting emissions through the purchase of carbon credits³⁴

PROPRIETARY CHARGING POINTS

at European level

1 headquarter in France

BREEAM CERTIFIED

(Building Research Establishment Environmental Assessment Method)

3 offices in Italy
(2 in Milan and 1 in Pozzuoli)

5 flagship store in Italy
(Milano Buenos Aires, Padova, Bologna, Parma and Vicenza)

LEED CERTIFIED (Leadership in Energy and Environmental Design)

31 - The figure includes 0.38 GW related to the acquisition of 3 photovoltaic plants in the United States (agreement signed in December 2023 with the closing in February 2024).

32 - For more information on the trend in emissions compared to last year, see section [2.3 Direct and indirect emissions](#).

33 - Comparison with the 2022 figure not available, since the Energy indirect (Scope 2) GHG emissions Market-based calculation methodology was adopted starting from 2023.

34 - Of this, 1.6 Mt CO₂eq. related to the gas consumption billed to Plenitude's customers as at 30 September 2023 was offset in February 2024. By September 2024, the remainder of the gas consumption billed in the fourth quarter of 2023 will be offset and will be disclosed through the publication of an update on the website <https://corporate.eniplenitude.com>. The approach has been adopted consistently with the presentation of the volumes of gas sold in the Annual Report, which involves the allocation relating to the estimated volumes sold in the fourth quarter.

2.1

The strategy to tackle climate change



Aware of its vital role in contributing to mitigating the effects of climate change, Plenitude is committed to achieving **carbon neutrality Scope 1, 2, and 3 by 2040**.

In order to reduce the greenhouse gas emissions generated by its activities and services, the Company has embarked on a **decarbonization pathway based on four guidelines** outlined below.

BUSINESS AREA	STRATEGIC DIRECTION	ACTIONS	COMMITMENTS
RETAIL	RENEWABLE ELECTRICITY	PURCHASE OF GUARANTEES OF ORIGIN FROM RENEWABLE SOURCES	By 2030, also offer the B2B market certified energy through the purchase of European guarantees of origin of energy from plants powered by 100% renewable sources, in line with what is offered to the B2C market.
RENEWABLES		PRODUCTION OF RENEWABLE ELECTRICITY FROM PROPRIETARY PLANTS	Plenitude's energy production from renewable sources will exceed the power consumption of its customer base by 2040.
RETAIL	NATURAL GAS WITH OFFSET CO ₂	PURCHASE OF CARBON CREDITS	Continued decarbonization of the B2C and B2B gas portfolio by offsetting Scope 3 CO₂eq. emissions³⁵ with carbon credits and the gradual introduction of new products, such as biomethane and hydrogen³⁶, by 2030 , in order to achieve carbon neutrality by 2040.
RETAIL	SOLUTIONS FOR CARBON FOOTPRINT REDUCTION	OFFERING ENERGY SOLUTIONS TO REDUCE ENERGY CONSUMPTION	Contributing to the reduction of the carbon footprint of households and businesses through distributed renewable energy generation, energy requalification of buildings, the sale of energy-efficient products and the use of technological tools for monitoring and making energy consumption more efficient.
E-MOBILITY	ELECTRIC MOBILITY SERVICES	DEVELOPMENT OF CHARGING INFRASTRUCTURE FOR ELECTRIC VEHICLES	Supporting the development of electric mobility through the installation of charging stations for electric vehicles powered by renewable energy, with the aim of increasing the capillarity of the service in Italy and abroad, installing 40,000 charging stations by 2027 .

35 - Corresponding to GHG Protocol category 11.

36 - If market conditions permit the introduction of new technologies.

2.1.1. The supply of power and gas

The 'Retail' business area deals with the **purchase and sale of gas and power, and energy solutions** to over **10 million customers** (in line with last year).

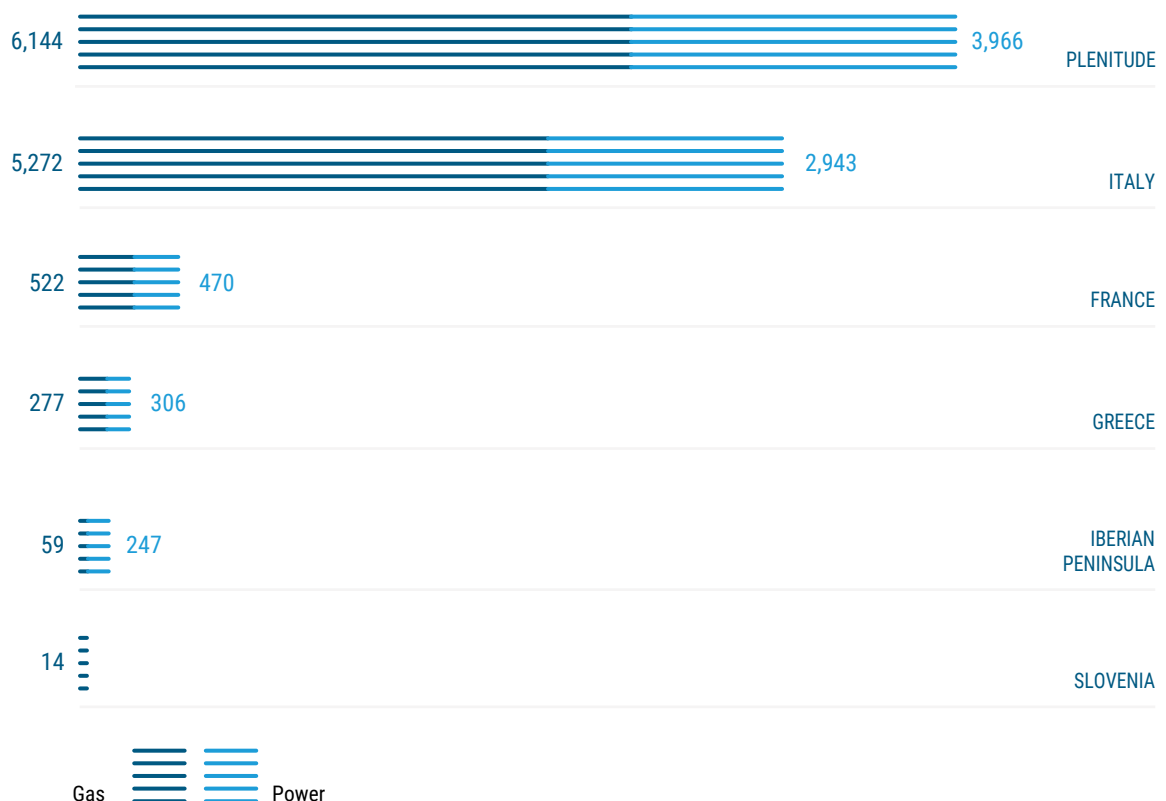
To meet the gas requirements of its customers, Plenitude has established multiannual natural gas supply agreements with its Parent Company, Eni, and third-party suppliers.

Considering the sale of **natural gas** to households, condominiums and businesses, Plenitude is one of the primary operators in **Italy**, with 5.2 million customers, and in **Greece** (where it is focused on the household segment, serving approximately 0.3 million customers). Considering the **power**³⁷ supplied, in Italy it serves 2.9 million customers, and is also present in

France, Iberian Peninsula and Greece.

Of the total number of Plenitude customers, 39% (up approximately +2 pp compared to 2022), or **around 4 million people**, have signed **power supply contracts**. Of these, 75% are located in Italy, 11% in France and to a lesser extent in Greece (8%) and the Iberian Peninsula (6%).


BREAKDOWN OF TOTAL CUSTOMERS BY COMMODITY AND COUNTRY IN 2023 (THOUSAND SUPPLY POINTS)



37 - Italy's electricity is supplied both through the energy market (via the Power Exchange managed by Gestore dei Mercati Energetici - GME) and through third-party producers, including Eni. Withdrawal and supply dispatching contracts are signed with TERNA. In other European countries, power sale and purchase agreements are implemented with third-party suppliers and trusted partners.

2.1.1.1 Sale of power from renewable sources

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC/ COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
CLIMATE CHANGE <i>Providing solutions and technologies for responsible energy usage</i>	100% certified power ³⁸ supplied to the B2C market (as early as 2022) and expansion to the B2B market by 2030	<p>% of power from renewable sources certified through European guarantees of origin out of the total power sold in Europe: 69%</p> <p>% of power from renewable sources certified through European guarantees of origin out of the total power sold in Europe to the B2C market: 100%</p>	 OBJECTIVE ACHIEVED	100% power certified through guarantees of origin as supplied into the grid and produced from renewable sources by 2030 also for B2B the market

In 2019, Plenitude decided to design its proposal to supply power to the residential sector, focusing on environmental issues.

Since April 2022, Plenitude has been offering **all of its Business To Consumer customers power certified through European guarantees of origin, as generated by plants fuelled by 100% renewable energy, as re-**

quired by current legislation³⁹. This made it possible to arrive at about 12.4 TWh of certified power through guarantees of origin in 2023, out of a total of energy supplied on the European market, amounting to 18 TWh. As a result, the Company recorded an increase in the percentage of certified energy in relation to total energy sold, from 66% in 2022 to 69% in 2023.

The remainder of the power supplied, which is not covered by guarantees of origin, contributes to the generation of greenhouse gas emissions during the production phase, equal to 1.7 million tonnes of CO₂eq.⁴⁰ in the '**power (marketed)**' category of **Scope 3** (Category 3 of the GHG Protocol).


38 - Certified power through European Guarantees of Origin, as supplied into the grid and produced by plants 100% fuelled by renewable sources, in compliance with existing laws on the topic.

39 - The power residential customers consume does not come directly from a renewable power generation plant. Instead, Plenitude acquires the Guarantees of Origin from third-party renewable energy producers to certify that power generation from renewable sources has been generated in quantity equal to the customer's annual consumption.

40 - Other indirect (Scope 3) GHG emissions, Category 3 of the GHG Protocol have increased compared to 2022 due to the updating of the emission coefficients (the so-called Residual mix). In particular, there was an increase in the emission factor for France. For further information, please refer to the section '[Calculation methodologies](#)'.

2.1.1.2 Installed capacity and energy production from renewable sources

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC/ COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
CLIMATE CHANGE <i>Providing solutions and technologies for responsible energy usage</i>	> 3 GW of installed capacity from renewable energy production plants in 2023	3 GW ⁴¹ of installed capacity achieved	 OBJECTIVE ACHIEVED	Installed capacity for the production of electricity from renewable sources: 4 GW by 2024, >8 GW by 2027, >15 GW by 2030, >30 GW by 2035 and 60 GW by 2050 Plenitude's energy production from renewable sources will exceed the power consumption of its customer base by 2040

Capacity from renewable energy production plants

In 2023, the Company increased its installed capacity to 3 GW, up more than 30% from 2022 (2.2 GW) and in line with the announced target for 2023.

This increase confirms the consolidated positive trend that started in previous years.

About 64% of the 3 GW capacity is related to photovoltaic plants (including storage) and 36% to wind power plants. The latter include the installation of the first turbines of the Dogger Bank offshore wind farm (7 turbines for a total capacity of 88.4 MW; 11.5 MW Eni share). The in-

stalled capacity of wind power is set to increase in the following years as the three phases of the overall project are developed, expanding the degree of diversification of Plenitude's portfolio and expertise in its management.

INSTALLED CAPACITY OF RENEWABLE ELECTRICITY PRODUCTION PLANTS BY ENERGY SOURCE TO DECEMBER 31, 2023

**3 GW of
installed capacity
(+0.8 GW vs 2022)**

36%
Wind power
1,080 MW



64%
Photovoltaic
(including storage)
1,913 MW

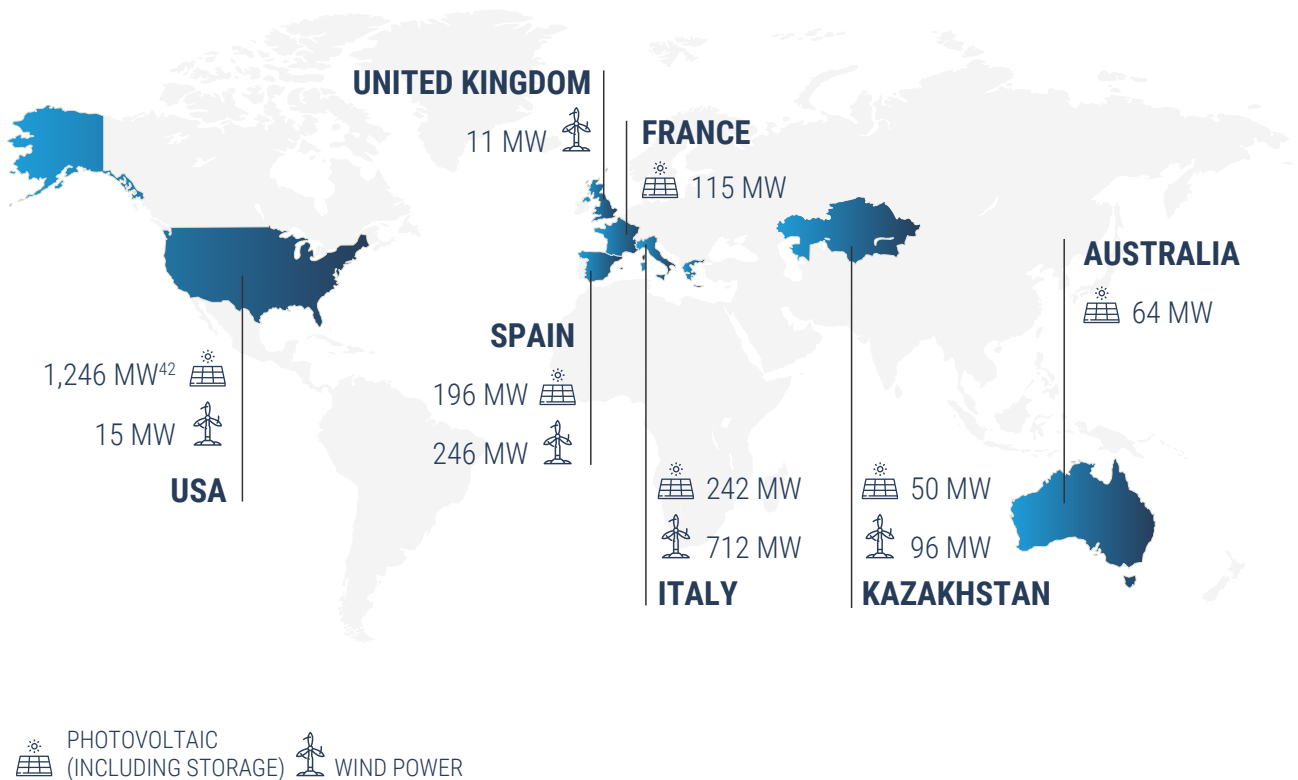
41 - The figure includes 0.38 GW related to the acquisition of 3 photovoltaic plants in the United States (agreement signed in December 2023 with the closing in February 2024).

Installed capacity is situated **32% domestically** (38% in 2022) and **68% abroad** (62% in 2022). This trend confirms a

path of internationalization initiated in previous years, mainly in the United States and Spain, the latter in line with Plenitude's

strategy of exploiting all synergies in countries where it is already present with its retail business.

PLENITUDE'S INSTALLED CAPACITY AT 31 DECEMBER 2023, BROKEN DOWN BY COUNTRY AND ENERGY SOURCE



Energy production from renewable sources

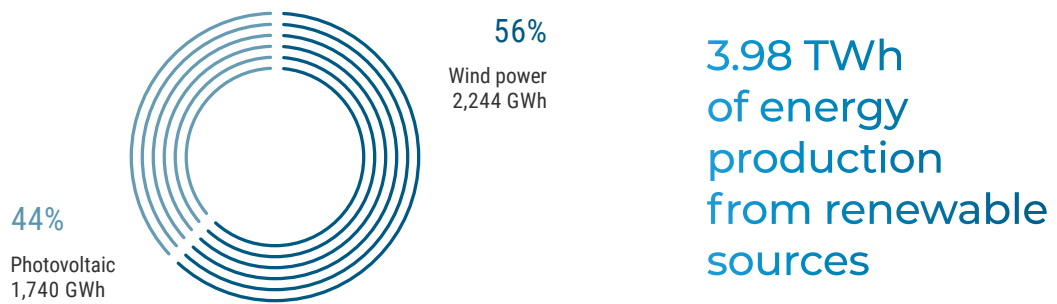
As a result of the increase in installed capacity, the energy production from Plenitude plants also increased significantly by more than 56% from 2.55 TWh in 2022 to 3.98 TWh in 2023, **avoiding 1.5 million tonnes of CO₂eq. emissions**

(+27% vs 2022). Avoided emissions represent the amount of CO₂eq that would have been emitted into the atmosphere given the same electricity production with the current generation mix of the various energy-producing countries.

About 44% of production in 2023 is related to photovoltaic plants and the remaining 56% to wind power plants, these proportions are unchanged compared to 2022.

42 - The figure includes 0.38 GW related to the acquisition of 3 photovoltaic plants in the United States (agreement signed in December 2023 with the closing in February 2024).

ENERGY PRODUCTION FROM RENEWABLE SOURCES 2023



FOCUS ON



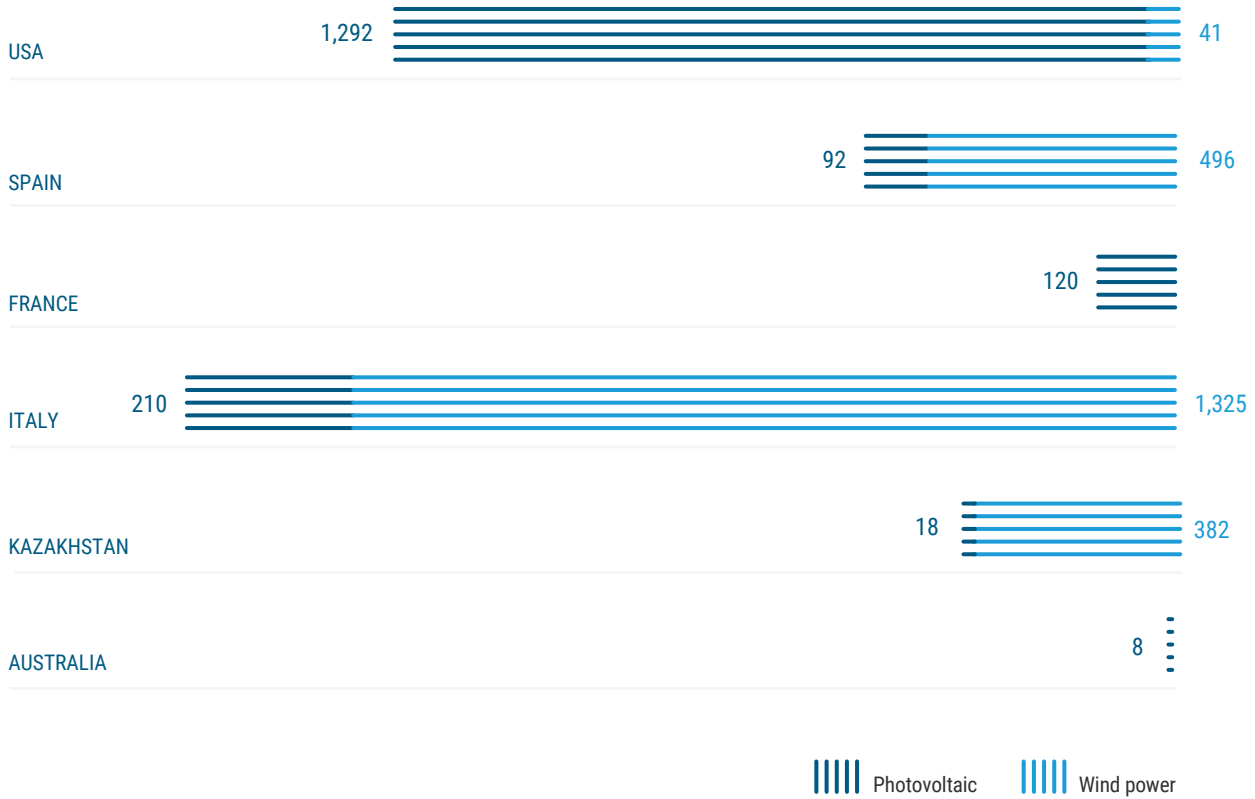
EVOLUTION OF THE RENEWABLE ENERGY PORTFOLIO IN 2023

In 2023, Plenitude's expansion in renewables was achieved through the organizational development of projects in Italy, Kazakhstan and Spain, as well as through acquisitions in Spain and the United States. In addition, 2023 saw the entry of a new technology into Plenitude's portfolio – offshore wind – which coincides with its debut in the UK, thus strengthening its presence in Europe.

The main initiatives that led to the **0.8 GW growth in installed capacity** are:

- **KAZAKHSTAN:** the Shoulder photovoltaic plant (50 MW), Plenitude's first photovoltaic plant in the country was completed;
- **UK:** 7 offshore turbines installed (88.4 MW at 100%; 11.5 MW Eni share) at the Dogger Bank wind farm in the North Sea, 130 km off the UK coast, in which Plenitude holds a 13% share through Vårgrønn;
- **ITALY:** part of the pipeline under development for a total of 72 MW was completed, and the first storage plant (14 MW) dedicated to Fast Reserve service was completed;
- **SPAIN:** the Villanueva photovoltaic plant (50 MW) and the Numancia wind power plant (13 MW) were completed; two photovoltaic plants in production (Bonete), for a total of 96 MW, in the south of the country, one of the areas with the highest irradiation in Europe, were acquired;
- **USA:** three photovoltaic parks acquired in the US. The Cattlemen (Texas), Timber Road (Ohio) and Blue Harvest (Ohio) parks have a total installed capacity of about 0.48 GW, of which 0.38 GW is Plenitude's share, and cover an area of more than 1,500 hectares.

RENEWABLE ENERGY PRODUCTION IN 2023, BROKEN DOWN BY SOURCE AND COUNTRY (GWh)



Based on forward - looking forecasts, by 2040, the energy production capacity from renewable sources by Plenitude

plants will exceed the power consumption of its customer base at that date.

1.5 Mt CO₂eq. (+ 27% vs 2022) of avoided emissions

2.1.2. Offsetting emissions from natural gas combustion

MATERIAL TOPIC	2023 PERFORMANCE	FUTURE TARGETS
CLIMATE CHANGE	Offsetting emissions related to the combustion of 1.2 billion cubic metres of gas sold in 2023 ⁴³ (equivalent to 2.4 Mt CO ₂ eq.)	Offsetting emissions related to the combustion of no less than 1.2 billion cubic metres of gas sold per year through the retirement of carbon credits by 2025

43 - Of which 768 million cubic metres of gas sold offset in February 2024. The remainder will be offset by September 2024.

In 2023, the combustion of gas sold to customers contributed 12 million tonnes of CO₂eq. to the generation of greenhouse gas emissions in the 'use of sold products' category of Scope 3 (Category 11 of the GHG Protocol).

Starting in 2021, in Italy, Plenitude's natural gas supply offers⁴⁴ for B2C customers in the free market include offsetting CO₂ emissions through the purchase and cancellation of carbon credits, which certify support for international projects to reduce or remove

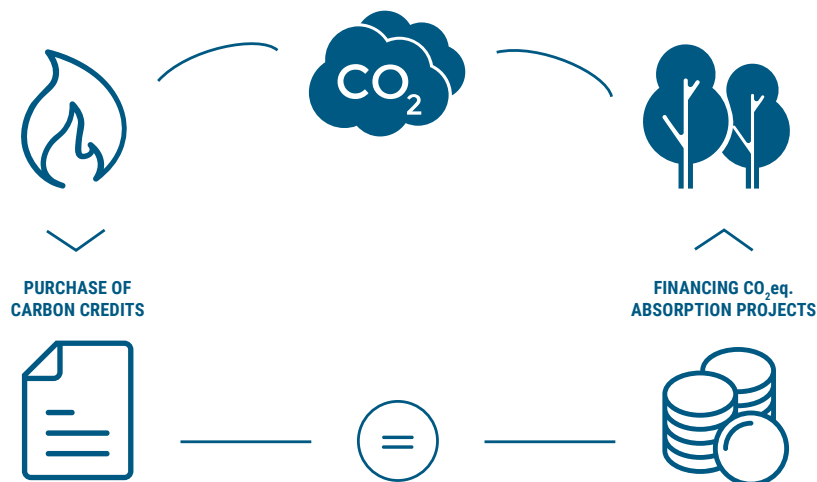
greenhouse gases from the atmosphere⁴⁵.

By 2023, emissions of 2.4 million tonnes of CO₂eq. were offset⁴⁶, using carbon credits mainly obtained from Natural Climate Solutions⁴⁷. Carbon credits are securities issued by international certification bodies generated by GHG emission reduction or removal projects.

To offset the emissions related to its business, the Company purchases carbon credits generated by environmental protection and emission reduction

projects certified by third-party organizations that follow the strictest environmental and social standards, and credits from energy efficiency projects. By signing the supply contracts mentioned above, B2C customers support the financing projects mainly of the Natural Climate Solutions (NCS) type, including REDD+ (Reducing Emissions from Deforestation and Forest Degradation) and energy efficiency projects, including energy efficient cooking stoves.

THE CARBON CREDIT MECHANISM



Further to offsetting emissions, Plenitude plans to expand its commercial offer with biomethane and hydrogen from renewable sources, by 2030 and subject to favourable market conditions, in order to achieve carbon neutrality by 2040.

44 - Excluding 'PLACET' offers (Free Price with Equal Protection Conditions).

45 - Thanks to this mechanism, Plenitude offsets emissions caused by combustion by residential customers, which constitute the indirect emissions produced downstream in the value chain using the products and services sold, which are included in the emissions identified as 'Scope 3'.

46 - Of this, 1.6 Mt CO₂eq. related to the gas consumption billed to Plenitude's customers as at 30 September 2023 was offset in February 2024. By September 2024, the remainder of the gas consumption billed in the fourth quarter of 2023 will be offset and will be disclosed through the publication of an update on the website <https://corporate.eniplenitude.com>. The approach has been adopted consistently with the presentation of the volumes of gas sold in the Annual Report, which involves the allocation relating to the estimated volumes sold in the fourth quarter.

47 - Actions to avoid generating greenhouse gas emissions and increase the carbon sequestration capacity of forests, grasslands and wetlands.

Restoration not only returns forests to a healthy state but increases the amount of carbon sequestered, improves biodiversity and soil and water quality in the ecosystem, and provides economic benefits to forest-dependent communities.

2.1.3. Energy efficiency solutions

Energy efficiency in buildings, distributed power generation from photovoltaic systems and high-efficiency heating and air-conditioning products are key tools supporting energy transition.

Thanks to the companies SEA (Plenitude's ESCO - Energy Service Company), Evolvere⁴⁸ and the collaboration with a wide network of business partners, Plenitude has offered its customers a vast range of energy




efficiency solutions through energy requalification of buildings, the installation of photovoltaic systems, relamping, cogeneration, systems for remote management and optimization of plants (BEMS).

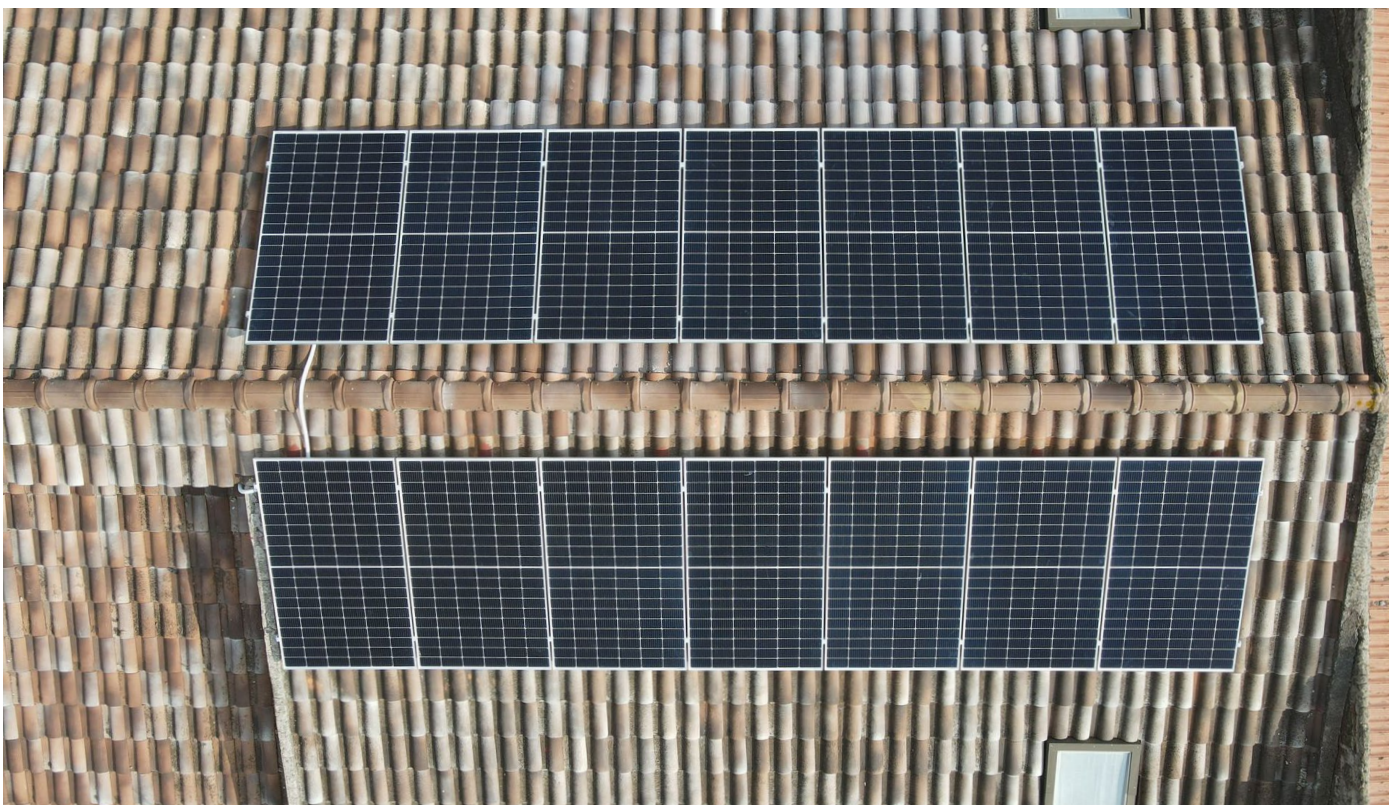
ENERGY EFFICIENCY SOLUTIONS OFFERED BY PLENITUDE

SOLUTION OFFERED	CUSTOMER TYPE	ITALY	FRANCE	GREECE	SPAIN
Energy requalification of buildings and production plants	Residential customers	✓	✓	✓	
	Business customers	✓	✓		
Sale, installation and management of photovoltaic systems	Residential customers	✓	✓		✓
	Business customers	✓	✓		✓
Smart Home products	Residential customers	✓		✓	
Goods and services for heating and cooling	Residential customers	✓	✓	✓	✓
	Business customers	✓	✓		✓
Installation of charging stations, wallboxes and electric micro-mobility services	Residential customers	✓	✓	✓	
	Business customers	✓	✓	✓	

2.1.3.1 Energy requalification of buildings

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC/ COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
CLIMATE CHANGE <i>Providing solutions and technologies for responsible energy usage</i>	Continuation of energy efficiency measures (CappottoMio)	Actions related to the CappottoMio offer were carried out on around 3,000 buildings , that have enabled the avoidance of more than 48,000 t CO₂eq.	 OBJECTIVE ACHIEVED	Continuation of energy efficiency measures (CappottoMio) also extended to non-profit organizations, Seismic Crater Basin
	Through SEA: Consolidation and growth in Energy Performance Contracts	Consolidation of the extent of the energy efficiency benefits in the Business sector and SMEs – around 150 interventions that have enabled the avoidance of more than 6,700 t CO₂eq.	 OBJECTIVE ACHIEVED	Consolidation and growth of energy efficiency measures using the EPC and Equity formula (including projects under the National Recovery and Resilience Plan)
	Continuation of project management activities to obtain Energy Efficiency Obligations or White Certificates	Plenitude pursued TEE projects that avoided the emission of almost 21,000 t CO₂eq.	 OBJECTIVE ACHIEVED	Continuation of project management activities to obtain Energy Efficiency Obligations or White Certificates



Residential photovoltaic plant Evolvere

In 2023, Plenitude, through the company SEA, had offered solutions for the energy requalification and anti-seismic reinforcement of both condominiums and single-family buildings, through 'CappottoMio'.

The service makes it possible to benefit from tax incentives related to improving the energy or seismic class (Superbonus, Ecobonus and Sismabonus) of the building. Several types of interventions are envisaged with 'CappottoMio':

- Thermal insulation of façades and roofs with 'external cladding' systems, in compliance with CAM requirements, the certification which requires the use of materials containing a minimum percentage of recycled materials;
- requalification or replacement of thermal facilities with 'hybrid' systems consisting of a heat pump integrated with a condensing thermal module or only with condensing boilers, whether centralised or autonomous;
- replacement of window fixtures;
- anti-seismic reinforcement;

- installation of PV and storage systems;

- installation of facilities for charging electric vehicles.

Interventions carried out in this area in 2023 involved around 3,000 buildings, enabling the avoidance of more than **48,000 t CO₂eq.** (an increase of more than 35% compared to 2022).

Also through SEA, Plenitude has carried out requalification and energy efficiency measures for large companies, SMEs and large projects through the signing of Energy Performance Contracts (EPC)⁴⁹. The services provided under EPC contracts include the study and energy analysis of production plants and the identification of innovative solutions for the efficiency of plants, installation of plant remote monitoring and optimization systems and relamping to achieve tangible energy savings. Through the same contractual arrangement, SEA has offered companies the installation of plants for energy production from renewable sources.

In 2023, thanks to the work carried out in EPCs (around 150 considering completed and

ongoing sites), the emission of more than **6,700 t CO₂eq.** (an increase of almost 160% compared to 2022).

For business customers, Plenitude also provides the option of purchasing power covered by a certified guarantee of origin from renewable sources. Project management activities are ongoing to obtain Energy Efficiency Obligations (TEE)⁵⁰, which in 2023 resulted in the avoidance of **21,000 t CO₂eq.** emissions (+6% compared to 2022).

Overall, **avoided emissions** through energy requalification by the end market amounted to **approximately 76,000 t CO₂eq.**⁵¹ (up 33% compared to the 57,000 avoided in 2022).

**Approx.
76,000 t CO₂eq.
avoided thanks
to energy
requalification
measures**

49 - The EPC model implies that SEA covers the interventions initial investment and management costs while the customer pays the Company a share of the energy savings generated. In the EPC model, energy saving is evaluated as the difference between the monitored post-intervention consumption and the calculated preintervention consumption. Reference is made to the table of updated national standard parameters published by the Ministry of the Environment and Energy Security and to the authorizations to emit Greenhouse Effect Gases for thermal energy. In contrast, reference is made for power to the emission factor for electrical consumption of the 386/2023 report of the Italian Institute for Environmental Protection and Research (ISPRA) referring to the updated efficiency and decarbonization indicators of the national energy system and the electrical sector.

50 - TEE (Energy Efficiency Obligations): Consumption data monitored and verified by the GSE for the purpose of obtaining TEEs, for which the conversion parameter taken from the updated national standard parameter table published by the Italian Ministry of the Environment and Energy Security is used with reference to authorizations to emit Greenhouse Gases.

51 - Avoided emissions related to requalification measures include CappottoMio, EPC and TEE, and refer to energy savings due to energy efficiency in buildings. For details on the calculation methodology, please refer to the section '[Calculation methodologies](#)'.

CASE STUDY

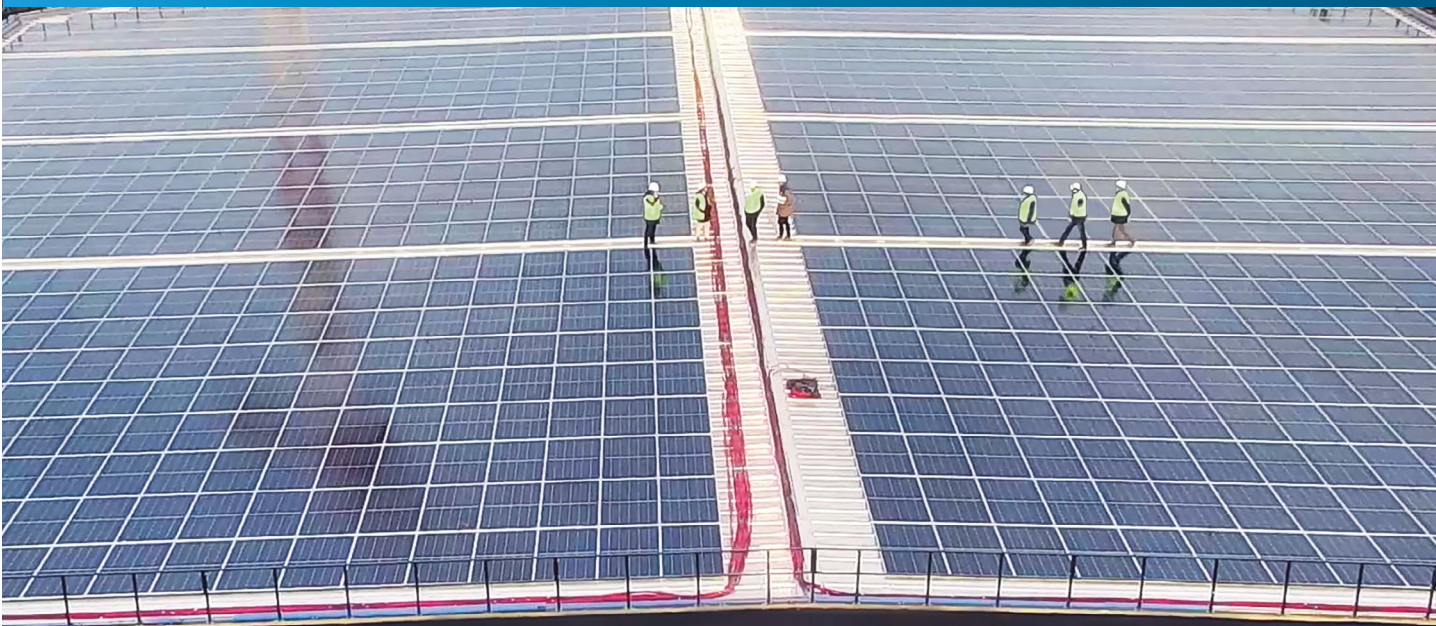


THE 'CHORUS LIFE' SMART DISTRICT

In 2023, Plenitude started the construction of the plants that will meet the energy needs of the 'Chorus Life' smart district in the municipality of Bergamo, following an agreement reached in 2022 to set up a joint venture with Elmet, a company belonging to the Costruzioni Turistiche Immobiliari (Costim) Group.

The project aims to design, implement, operate and maintain an innovative energy system, integrated into the smart district, capable of optimizing costs, guaranteeing the best service standards for end users and enabling the prosumer community. The project includes the installation and operation of a variety of generation systems, a tri-generation plant, a heat pump power plant and a photovoltaic plant with a 1 MWh battery as well as a connection to the district heating system. Plenitude has also developed an optimized dynamic dispatching system for the energy system that will minimize the consumption and cost of primary energy supply.

Cost and consumption will be minimized by defining, dynamically and on an hourly basis, the optimal energy system set-ups based on forecast data of the electricity markets and energy needs of the district.



Smart district Chorus Life

In the course of 2024, Plenitude will continue offering energy requalification services for condominiums, industries and SMEs, extending the Cappotto-Mio service to non-profit organizations as well. The year 2024 will also see the launch, in the

municipality of Bergamo, of the 'Chorus Life project' (see the focus box 'The Chorus Life smart district' for more information).

In 2024, Plenitude will further consolidate energy efficiency measures in both EPC and Equi-

ty (investment by the customer) modes, including projects under the National Recovery and Resilience Plan (PNRR) Agrisolar Park (see the focus box 'Agrisolar Park 2023 PNRR tender' for more information).



CASE STUDY

AGRISOLAR PARK 2023 PNRR TENDER

The National Recovery and Resilience Plan (PNRR), for Mission 2 'Green Revolution and Ecological Transition', makes available a budget of almost €60 billion. In this context, calls for tenders are an important lever for energy transition. More specifically, the Agrisolar Park 2023 initiative makes almost €1 billion (non-repayable at a rate of up to 80%) available to agricultural enterprises for the installation of photovoltaic systems, storage systems and charging stations.

Plenitude intends to accompany customers in all stages of the process, from the stage of assisting in the tenders (preparation and collection of the technical and administrative documentation required to submit the application) to the realisation of the works and subsequent reporting in order to obtain the contribution. We assisted in approximately 10 MWp of photovoltaic projects submitted by agricultural enterprises in 2023. In 2024, we expect to install the beneficiary plants of the tenders that were submitted in 2023. The model implemented in the Agrisolar Park 2023 tender can be replicated during 2024 for other tenders related to energy transition.



FOCUS ON

ENVIRONMENTAL AND ENERGY CERTIFICATION OF PLENITUDE SITES

Plenitude started a process of obtaining environmental and energy certification for its offices and flagship stores.



During 2023, Plenitude obtained **LEED** (Leadership in Energy and Environmental Design) **certification for three of its offices** (Milan Ripamonti, Milan Lorenzini and Pozzuoli) and **five flagship stores** (Milan Buenos Aires, Padua, Bologna, Parma and Vicenza). This certification, among the most widespread and internationally recognised for building sustainability, evaluates various aspects of the building, including energy efficiency, water use, materials and resources used, indoor environmental quality and design innovation. Similarly, **BREEAM** (Building Research Establishment Environmental Assessment Method) **certification** was obtained for the **French headquarters**.

Plenitude's future goal is to carry out the feasibility analysis for LEED certification for at least one more office within the company boundary and ten more flagship stores by the end of 2024. This is therefore an ongoing commitment to sustainability and environmental innovation and one that also looks at the day-to-day operational management of buildings.



2.1.3.2 Sale, installation, and management of photovoltaic systems

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC / COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
CLIMATE CHANGE <i>Providing solutions and technologies for responsible energy usage</i>	In 2023, through Evolvere, continued commitment to the installation of photovoltaic capacity for potential prosumers	92 MW of installed PV capacity at customer sites, bringing together more than 250 thousand prosumers in Italy	 OBJECTIVE ACHIEVED	Continued commitment to the installation of photovoltaic capacity for potential prosumers in 2024
	For Renewable Energy Communities (RECs): <ul style="list-style-type: none"> Extend the functionality of IT mediums to facilitate monitoring and induce consumer behavioural changes Complete the preliminary development activities for the management of RECs Initiate commercial activity for the realization of RECs 	<ul style="list-style-type: none"> Improved systems that show the energy and economic situation of the individual REC participant and the REC as a whole: by modifying consumption behaviour, it is possible to measure the effects of the change generated Contractual and offer standards completed, design and implementation processes defined for the first RECs Commercial activities initiated to support the promotion and realization of RECs 	 OBJECTIVE ACHIEVED	In 2024, for RECs: <ul style="list-style-type: none"> continue promotional activities upon completion of the regulatory framework contract and implement some REC configuration units in the event of strong market growth for RECs, industrialize their design and implementation processes

In Italy, through its subsidiary Evolvere, Plenitude provides **sales, installation, management, and monitoring services for photovoltaic systems** directly to end customers, which thus become prosumers, meaning consumers who produce and consume electricity from renewable sources, as they are able to potentially also store the unused energy and inject its surplus into the grid.

Evolvere's offer combines different solutions. These may include the installation of a photovoltaic system with inverter, as well as an energy storage system.

At the end of 2023, Evolvere counted an installed capacity of 92 MW from **photovoltaic plants, owned or managed** throughout Italy (a 21% increase over the 76 MW recorded at the end of 2022). In 2023, Evolvere's plants produced a total of 77.4 GWh of power, down 12% from 88 GWh in 2022. This figure is due to several concomitant factors, including the natural degradation of a photovoltaic plant, which affects its energy production, and the adverse weather conditions of 2023, which did not bring about the best conditions for energy production.

Evolvere brings together more than **250,000 prosumers** (more than 160,000 in 2022) from all over Italy through the **My Solar Family** digital community, which allows them to monitor energy and economic flows related to their (mainly residential) photovoltaic system. Thanks to My Solar Family, the owners of photovoltaic systems can find support in monitoring the performance of their system and receive updates on the status of payments of incentives and contributions, along with other dedicated services. This monitoring is also possible through the **Eugenio**

smart energy ecosystem, entirely developed by Evolvere⁵².

In 2023, Evolvere worked on several projects in the field of innovation, which can be found in section '[3.2.1 Innovation and Research and Development](#)'.

Despite the fact that the regulatory path for the development of Renewable Energy Communities (RECs) in Italy had not yet been completed by the end of 2023, Plenitude was engaged on several fronts during the year:

- completion of preparation activities to support the promoters of RECs and Collective Self-Consumption Groups

(CSCs) in the design, implementation and management of RECs;

- participation in numerous educational initiatives for the dissemination of RECs (including participation in the Energy Market Report of Energy & Strategy of the Polytechnic University of Milan and participation in various conferences on the subject, also organized by consumer associations;

- continuation of the EvoNaRse project, through which Plenitude in 2022, in collaboration with Evolvere and RSE (Ricerca sul Sistema Energetico), had realized a 10 kWp photovolta-

ic system and a 5 kW/12 kWh battery storage system in a building in Naples consisting of 30 residential units and two commercial businesses. The phase of collecting and analysing data from the field was initiated in 2023, in particular to assess the alignment of withdrawals with energy input to the grid and the effectiveness of the contribution of electrical storage. Continuous monitoring will therefore enable the projected energy flow forecasts to be compared with the actual situation in the field, in order to provide valuable input for future projects.

2.1.3.3 Other energy efficiency solutions offered by Plenitude

Smart Home energy efficiency products

Eugenio is the open, integrable and scalable smart energy ecosystem - entirely developed by Evolvere - that offers innovative services with high added value through simple and accessible technology. It aims to spread

a new approach to energy use: more efficient, simple and economical. Savings, comfort and control are its strengths for an intelligent home and a lighter environmental impact. Eugenio communicates with energy re-

sources such as inverters, electrical storage systems, sensors and actuators. It sends data to the cloud via the home internet connection, making it available via a smartphone mobile app.

Goods and services for heating and cooling

In Italy, Plenitude offers its customers the sale and installation of products for heating and cooling (boilers, water heat-

ers, air conditioners and hybrid heating systems) for domestic or equivalent use. The sold and installed products are pur-

chased directly through partnerships with Riello⁵³, Ariston⁵⁴ and Haier⁵⁵.

52 - Please refer to section '[2.1.3.3 Other energy efficiency solutions offered by Plenitude](#)' for more information on Eugenio technology.

53 - Italian company producing heating and air conditioning systems and technologies. For more information, refer to the site: [Riello](#).

54 - Italian company producing heating and air conditioning systems and technologies. For more information, refer to the site: [Ariston](#).

55 - Company that produces household appliances and consumer electronics. For more information, refer to the site: [Haier](#).

Installation of charging columns and wallboxes


Plenitude offers to its residential and business customers (condominiums and companies) the installation of charging

columns and wallboxes, with subsequent management and monitoring. This service can be sold with other servic-

es, such as the supply of power from renewable sources or installing a photovoltaic system.

2.1.4 Electric mobility solutions

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC / COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
CLIMATE CHANGE <i>Providing solutions and technologies for responsible energy usage</i>	Around 20,000 charging points installed as of 31 December 2023	19,000 charging points installed as of 31 December 2023 (up 45% from 13,100 thousand as of 31 December 2022, in line with the plan to upgrade the network infrastructure), that have enabled to avoid the emission of more than 14,700 t CO₂eq.	 IN PROGRESS	24,000 electric vehicle charging points installed by 2024, 40,000 by 2027, ~ 50,000 by 2030 and ~160,000 by 2050

Plenitude expanded its business model, becoming a benchmark for innovation in the electric mobility market.

The company's objective is to contribute to the energy transition towards a more sustainable and less polluting mobility model by supporting the installation of recharging stations for electric vehicles powered by certified energy through guarantees of origin from renewable sources, in a capillary manner throughout Italy and abroad.

In 2023, Plenitude had installed and activated almost 6,000 charging points in Italy and Europe.

With a total of 19,000 proprietary charging points installed as of 31 December 2023 (+45% compared to the 31,000 units as of 31 December 2022), Plenitude, through the subsidiary Be Charge, is now one of the most important operators in the electric vehicle charging services segment in Italy and Europe.

During 2023, charging sessions and the energy delivered saw

exponential growth compared to 2022, which made it possible to avoid the emission of more than 14,700 tonnes of CO₂eq. into the atmosphere by mobile electric vehicles, almost doubling the result achieved in 2022 (7,405 t CO₂eq.).

Over 14,700 t CO₂eq. avoided by mobile electric vehicles

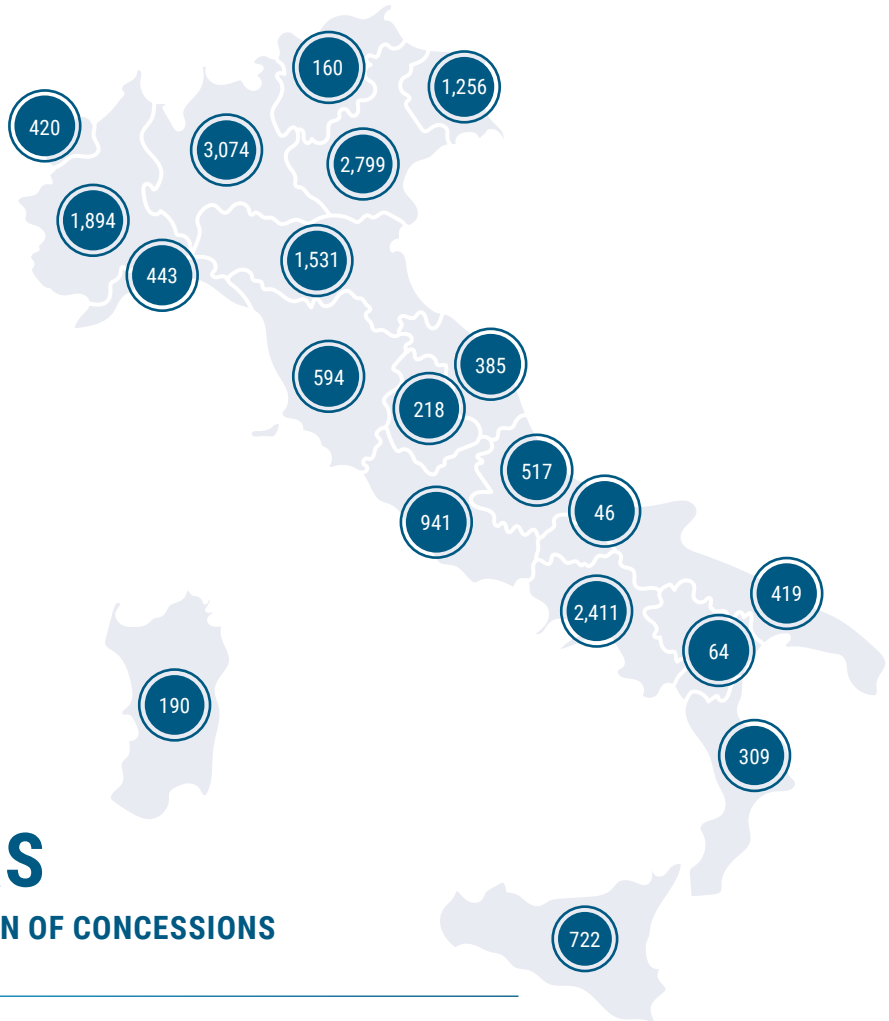
PROPRIETARY CHARGING POINTS INSTALLED AS OF 31.12.2023

100%
COVERAGE OF ITALIAN PROVINCES

100%
COVERAGE OF ITALIAN REGIONS

597
REST OF EUROPE

 **12 YEARS**
AVERAGE DURATION OF CONCESSIONS



Be Charge charging point

In the coming years, Be Charge aims to build one of the largest, most extensive public charging infrastructures for electric vehicles in Italy and Europe, with 24,000 charging points installed by the end of 2024, and 40,000 by 2027.

Finding itself at the forefront of the radical transformations taking place in the energy sector and wanting to play a major role in innovation, Be Charge is engaged in significant projects

on both the technology front and on the advanced analytics and predictive models front. During 2023, the Company has, in particular, focused its innovation activities on the trade-off between the power availability of the local distribution network operator and the charging speed at certain sites, pooling installed assets to optimise the use of charging infrastructure in urban areas⁵⁶.

⁵⁶ - Please refer to section '3.2.1 Innovation and Research and Development' for more information on Be Charge innovation projects.

2.2

Direct and indirect emissions



MATERIAL TOPIC	2023 PERFORMANCE	FUTURE TARGETS
<p>CLIMATE CHANGE</p>	<p>Scope 1 emissions: 4,203 t CO₂eq.</p> <p>Scope 2 emissions – Location Based: 6,324 t CO₂eq.</p> <p>Scope 2 emissions – Market Based: 4,119 t CO₂eq.</p> <p>Scope 3 emissions: 13.7 Mt CO₂eq.</p> <p>Scope 3 emissions post offset: 11.3 Mt CO₂eq. (-21% vs 2022)</p>	<p>Carbon neutrality Scope 1, 2 & 3 emissions targeted by 2040</p> <hr/> <p>100% power supply covered by guarantees of origin within Plenitude companies by 2027⁵⁷</p>

Greenhouse gas emissions are divided into direct emissions and indirect emissions.

Direct emissions (Scope 1) come from the Company's operations, produced by sources owned or controlled by the Company.

Indirect emissions are associated with the activity of the reporting company but come from sources owned or controlled by third parties. They are classified into:

- **Scope 2:** emissions coming from the production of purchased power, steam, heat or cooling;
- **Scope 3:** indirect emissions, not included in scope 2. Given the Plenitude activities, for other indirect (Scope 3) GHG emissions, in line with last year, are reported for the significant categories based on the Company's business model. In particular, those considered are emissions tied

to the consumption of gas sold to customers (category 11 of the GHG Protocol) and those related to energy production in the retail segment (category 3 of the GHG Protocol)⁵⁸.

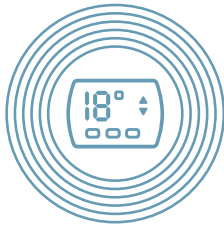
Scope 1 and 2 emissions depend on energy consumption related to the performance of business activities.

57 - Where possible depending on the availability of supplies in the various countries where the Company is present.

58 - The Scope 3 categories covered are those that are most material from an emissions contribution perspective and considered relevant to the company's decarbonization goals.

SCOPE 1

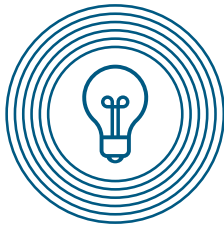
Emissions from direct consumption



4,203 t CO₂eq.
(4,869 t CO₂eq. in 2022)

SCOPE 2

Emissions from power consumption



6,324 t CO₂eq.
(3,608 t CO₂eq. in 2022)

LOCATION BASED

4,119 t CO₂eq.

MARKET BASED

SCOPE 3

CO₂eq. emissions from customer gas consumption and energy production



13.7 Mt CO₂eq.
(15.1 Mt CO₂eq. in 2022)

-2.4 Mt CO₂eq.
offset⁵⁹

POWER (marketed)
1.7 Mt CO₂eq.
(Category 3 of the GHG Protocol)

USE OF SOLD PRODUCTS
12 Mt CO₂eq.
(Category 11 of the GHG Protocol)

The energy consumption essentially concerns the natural gas used in the cogeneration plants of the Slovenian subsidiary Adriaplin⁶⁰, use of the Company's fleet vehicles, energy for heating and electricity purchased from the grid for offices, shops, as well as the utilities and auxiliary services of the photovoltaic and wind power plants of the 'Renewables' business unit.

In 2023, the total consumption of fuel energy and power purchased amounted to **approximately 168,172 GJ⁶¹** (+48% vs 2022). Compared to 2022, there is a significant drop in natural gas consumption in 2023 (-78% compared to 2022) due to Adriaplin completing the decommissioning of the cogeneration plants it operates in 2023. On the other hand, there is a significant increase in vehicle-related

petrol consumption due to the expansion of the consolidation domain. For the same reason, there is also an increase in power consumption during 2023 (+85% compared to 2022).

In 2023, **direct (Scope 1) GHG emissions⁶²** amounted to 4,203 tonnes of CO₂eq. (down 14% from 2022). The amount of Scope 1 emissions includes 1,975 t CO₂eq. from combus-

59 - Of this, 1.6 Mt CO₂eq. related to the gas consumption billed to Plenitude's customers as at 30 September 2023 was offset in February 2024. By September 2024, the remainder of the gas consumption billed in the fourth quarter of 2023 will be offset and will be disclosed through the publication of an update on the website <https://corporate.eniplenitude.com>. The approach has been adopted consistently with the presentation of the volumes of gas sold in the Annual Report, which involves the allocation relating to the estimated volumes sold in the fourth quarter.

60 - Adriaplin d.o.o. is a subsidiary of Plenitude that deals with the distribution and supply of natural gas on the Slovenian territory. For further information, please consult the following page: [ADRIAPLIN d.o.o.](https://www.adriaplin.com)

61 - The consumption figure in GJ was calculated according to Eni's methodology and taken from the parent company's database, refining the data taken into consideration and the calculation method itself. For further information on energy consumption and emissions, please refer to section 'Performance tables'.

62 - For details on the calculation methodology, please refer to the section 'Calculation methodologies'.

tion and 2,228 t CO₂eq. from diffuse and fugitive emissions (referring to methane CH₄) relating to Adriaplin's gas pipelines. Emissions from combustion are down from 2022, particularly in connection with Adriaplin's reduction of natural gas consumption, while diffuse and fugitive emissions remain unchanged.

In 2023, **energy indirect (Scope 2) GHG emissions**⁶³ were calculated according to two methods:

- **Location based:** a criterion is applied that is based on periodically updated emission factors representative of the energy mix of the country in which the installation is located. Unless there are specific local requirements, the reference sources are IEA (International Energy Agency) publications.

- **Market based:** a criterion is applied that is based on specific energy supply data of each company. In the absence of specific data, the emission factor of the country where the installation is located is used in line with the location-based approach.

According to the Location-based method, energy indirect (Scope 2) GHG emissions in 2023 amounted to 6,324 t CO₂eq. with an increase of 75% compared to last year, due to the enlargement of the consolidation domain; for the Market based method, which excludes energy purchases from renewable sources from the counting of indirect emissions, energy indirect (Scope 2) GHG emissions in 2023 amounted to 4,119 t CO₂eq.

In 2023, **other indirect (Scope 3) GHG emissions**⁶⁴ amount-

ed to 13.7 million t CO₂eq., of which 12 million t CO₂eq. derived from gas consumption by users (Category 11 'use of sold products'), down from 2022 due to the decrease in gas sales, and 1.7 million t CO₂eq. related to the energy production purchased from third parties for resale not covered by Guarantees of Origin (Category 3 'marketed power'), slightly down from 2022. With regard to gas consumed by customers, 2.4 million t CO₂eq. were offset through the purchase of carbon credits, mainly obtained from Natural Climate Solutions. Of these, 1.6 million t CO₂eq. corresponding to gas sales with offsets for the period from January to September 2023 were cancelled in February 2024; the remainder will be cancelled by September 2024. This resulted in net Other indirect (Scope 3) emissions of 11.3 million t CO₂eq.



Olivadi plant - Italy

63 - For details on the calculation methodology, please refer to the section ['Calculation methodologies'](#).

64 - For details on the calculation methodology, please refer to the section ['Calculation methodologies'](#).

3 BUSINESS SUSTAINABILITY

Plenitude manages its activities with respect for all stakeholders and works to use natural resources responsibly, pursuing a sustainable business model that integrates ESG aspects throughout the value chain.

POLICIES AND OTHER REGULATORY TOOLS

- [Eni Code of Ethics](#)
 - [Supplier Code of Conduct](#)
 - [Respect for Human Rights in Eni Policy](#)
 - [Annex C to the Internal Control and Risk Management System MSG, 'Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad'](#)
 - ['Zero Tolerance against violence and harassment in the workplace' Policy](#)
 - [Eni's policy on biodiversity and ecosystem services](#)
 - [Eni's Slavery and Human Trafficking Statement](#)
 - [Privacy and Data Protection Policy](#)
 - [Eni's Position on Conflict Minerals](#)
 - Integrated environment, health and safety management system in according to ISO 14001:2015 standard and ISO 45001:2018 standard
 - Quality Management System in according to ISO 9001:2015 standard
-

Main Results 2023

PROCESSES WITH ESG ASSESSMENT

95% of procurement of Eni Plenitude SpA
Società Benefit - HQ



NEW SUPPLIERS ASSESSED USING SOCIAL CRITERIA

100% (in line with 2022)

Eni Plenitude SpA Società Benefit – Head Quarter

SATISFIED CUSTOMERS

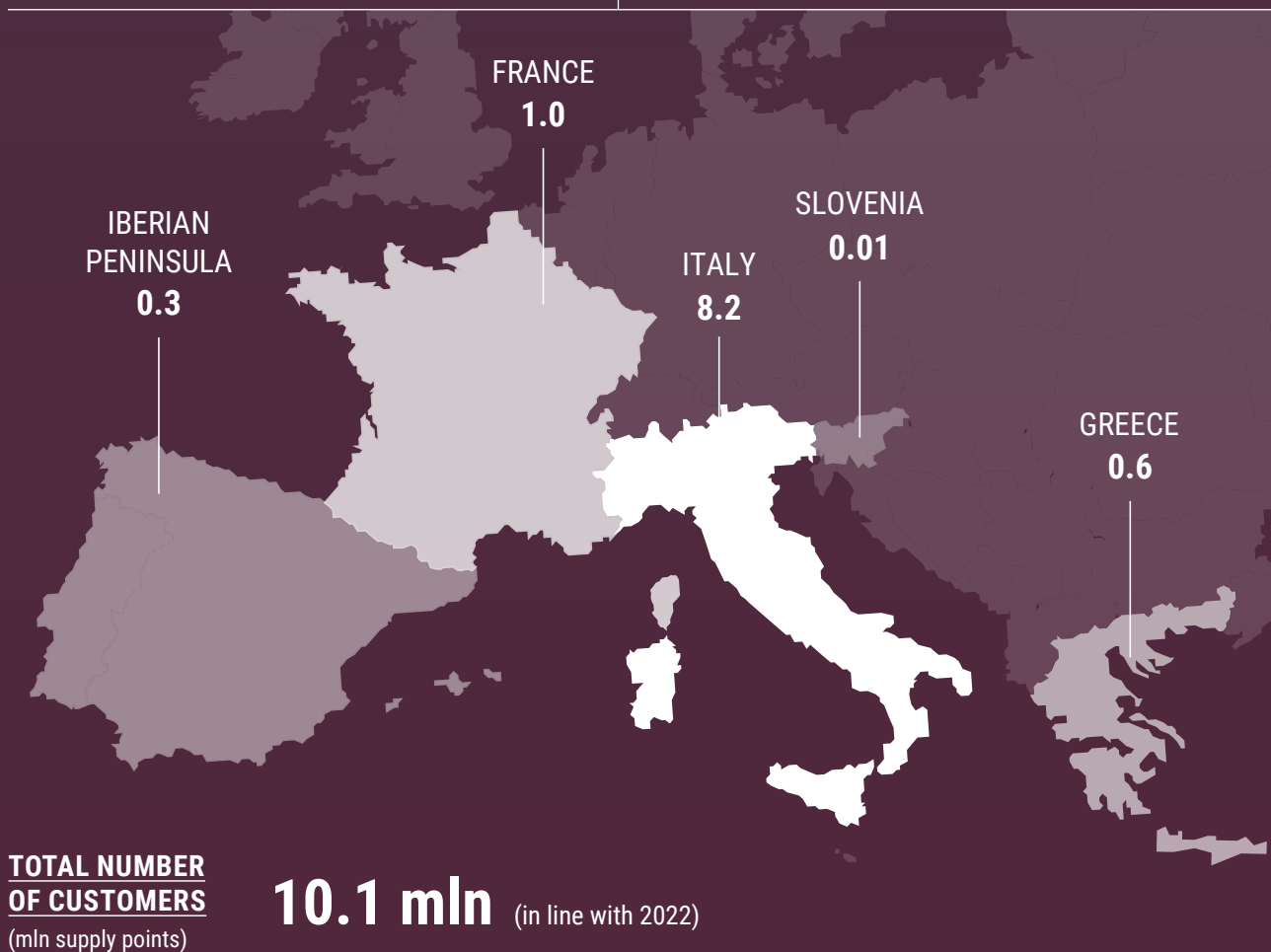
82.5% (in line with 2022)

NET PROMOTER SCORE⁶⁵ - RETAIL ITALY

2.94x compared to 2018
(2.7x in 2022)

DIGITAL BILLS AT EUROPEAN LEVEL⁶⁶

49% (+9 pp vs 2022)



65 - Net Promoter Score (NPS), an indicator that measures the probability that a customer would recommend Plenitude to a friend or a colleague, which helps assess customers' satisfaction with the company.

66 - Includes Italy, France, Iberian Peninsula, Greece and Slovenia.

3.1

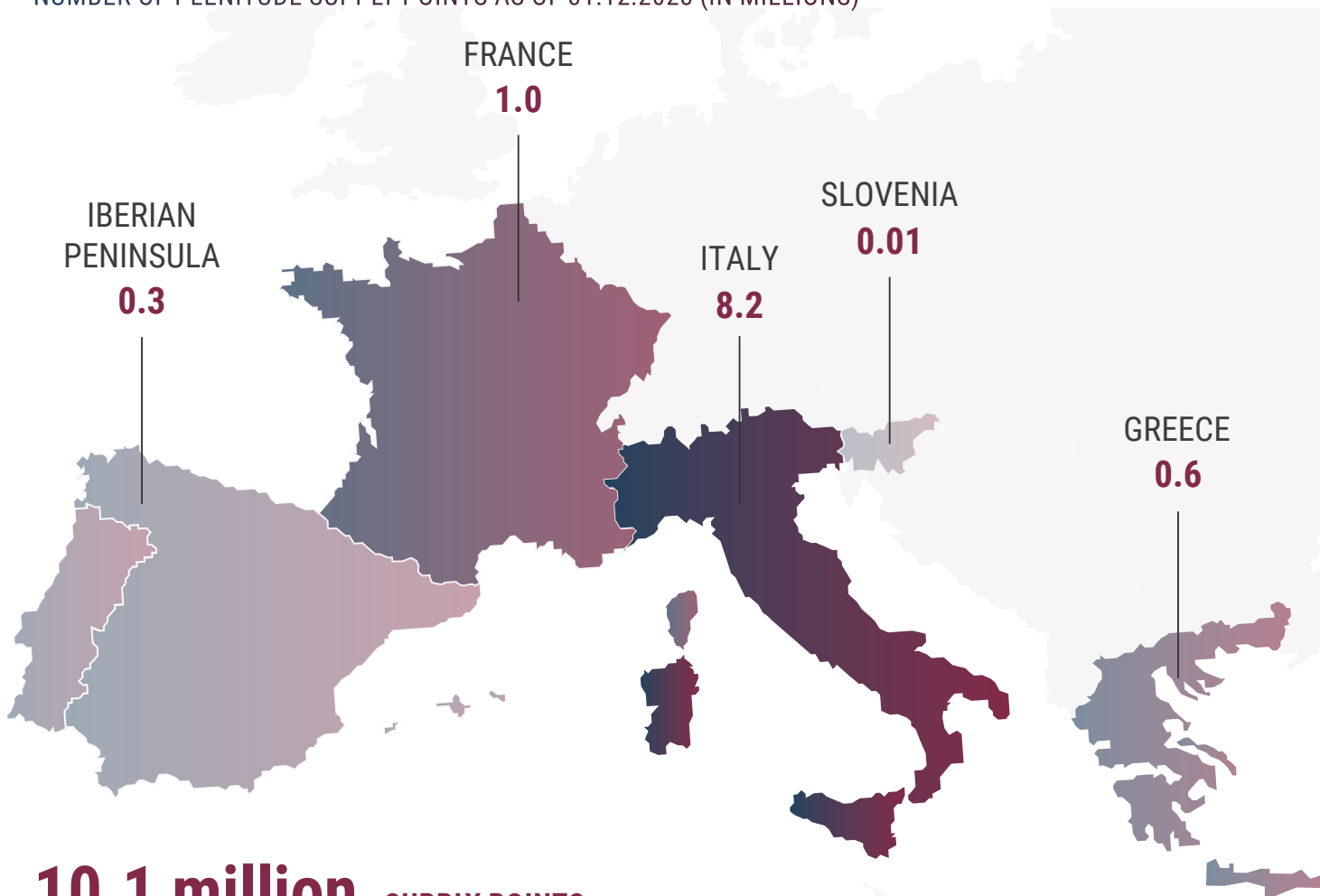
Operational excellence to support customer relation



The constant, transparent dialogue and building of strong, trustworthy relationships with customers represent critical drivers for development, aimed at deeply understanding the expectations and the needs of a customer base which pays increasing attention to business sustainability.

In 2023, the Company offered its services to **10.1 million customers**, mainly located in Italy (81%), but also in France, Greece, Iberian Peninsula and Slovenia.

NUMBER OF PLENITUDE SUPPLY POINTS AS OF 31.12.2023 (IN MILLIONS)



10.1 million SUPPLY POINTS

Plenitude intends to expand its customer base, aiming to exceed **11 million customers by 2027**, **15 million by 2030** and **20 million by 2050**.

3.1.1. Customer relation

Correctness, transparency of the offer and accessibility to services and products are key elements to ensure high standards of quality.

For Plenitude, **customer centrality** is a core value and is consequently included among the common benefit purposes declared in the Company ByLaws. Consistent with this principle, Plenitude has chosen to structure sales and service channels differentiated by expertise and activities, increasingly enhancing the possibility for the customer to act in their own self care through consultative, but

above all dispositive actions.

The physical channels, **Plenitude flagship stores** (direct), **Plenitude stores/corners** (indirect), aim to provide specific advice on energy efficiency services to accompany customers towards conscious choices in terms of energy transition and sustainability (choice to change boiler, heat pump, photovoltaic installation, wallbox), and assist them in managing power and gas supplies.

Remote channels in particular bring potential customers closer to opportunities and promotions related to the

product catalogue and they receive and handle enquiries from people who are already customers. The most significant development was made in the enhancement of dispositive actions for customers via the eniplenitude.com website and dedicated app, thus saving time and resources in order to manage activities autonomously and promote a conscious use of power and gas supplies (viewing paperless bills, entering actual meter readings, accessing special offers reserved for customers).

The relationship with consumer associations for customer protection

Plenitude maintains continuous and direct dialogue and discussion with consumer associations, to improve customer satisfaction and the quality of the service offered.

Consumer associations are guaranteed the possibility to report potential service failures and product malfunctions reported by customers⁶⁷. Furthermore, there are various protection mechanisms through

which the representatives of consumer associations can communicate their feedback to Plenitude, in relation to which the Company takes the responsibility to implement corrective and improvement measures.

Among others, the **Protocol of unsolicited activations** is an agreement signed with the associations belonging to the National Council of Consumers and Users (CNCU)⁶⁸ to strengthen the measures aimed at pro-

tecting consumers in the matter of unsolicited activations of power and natural gas supply and, more generally, in relation to conduct attributable to unfair commercial practices in the contract acquisition process. In 2023, **Plenitude's 'Unsolicited Activations Observatory' recorded 149 reports**, an increase compared to the two previous years, but still extremely low numbers compared to the volume of contracts signed.

67 - Please refer to the section '[Stakeholder Engagement – consumer associations](#)' for further information on the channels dedicated to consumer associations.

68 - National Council of Consumers and Users a representative body of consumer and user associations at the national level, was established by Law No. 281 of 30 July 1998, merged into the Consumer Code (Legislative Decree No. 206/2005).

Monitoring non-activations and managing grievances

In order to guarantee constant internal monitoring of the quality of the service provided, the Market Quality activities include

the monitoring of the trend of activations of commodity and extra-commodity contracts on Plenitude systems, with particu-

lar focus on non-activations. Commitments made as part of this activity include:

- **Management of reporting on the progress of supply point contract activations.** An analysis of the development of Plenitude's customer portfolio and its dynamics is presented to Top Management on a monthly basis;
- **Monitoring critical issues that may arise after the customer has signed the contract,** preventing its effective activation, both in the commodity and non-commodity sectors.

The **Customer Protection Committee** is organised every three months; it is a multidisciplinary committee that monitors the **quality indicators of partners' business performance** and defines the related **action plans**.

In order to handle any customer grievances regarding manage-

ment of contract activation or the detection of violations of the contractual articles in the mandate that can be traced back to the actions of partners, Plenitude applies a specific procedure to sanction them. In the first case, i.e. in the event of unsolicited activation, the procedure imposes an automatic

application of penalties, in the second case, i.e. in the event of reports of potential breaches of contractual articles, a preliminary investigation is opened for the definition of a proposed penalty, which is submitted to the appropriate Penalty Committee for evaluation.



Eni Plenitude Flagship Store

Customer support initiatives

In September 2023, in compliance with ARERA regulation, notices regarding the end of tariff protection were sent to all customers under gas protection. This regulation provides, as of

1 January 2024, for a price with a value that is freely defined by the seller for non-vulnerable customers only. Plenitude decided, as the most favourable condition for non-vulnerable

customers, to keep the price the same as the protection price so as not to create discontinuity for those customers who do not decide on their own to change their offer.

Plenitude, is also active in supporting financially vulnerable customers, through:

INSTALMENT PLANS

In line with what was already done in 2022, in agreement with the national representatives of the National Council of Consumer and User Associations (CNCU), the Company decided to offer its customers – families, condominiums and small businesses – the possibility of accessing an instalment plan. In particular, the agreement envisaged the possibility of activating an instalment plan for bills issued during the first half of 2023, with instalments varying according to the amount due and without the application of interest and charges, so as to make support for families and small businesses as effective and practical as possible.

CARTA GIOVANI

In 2022, the company became one of the first 50 partner companies of the National Youth Card, an initiative launched by the Department for Youth Policies and Universal Civil Service aimed at young Europeans resident in Italy aged between 18 and 35. The card gives access to concessions and discounts for goods and services, including: a light and/or gas offer for domestic supply and one for those with a business, which includes power produced from renewable sources covered by a Guarantee of Origin included in the price and gas with CO₂ offset; a discount on the purchase or renewal of subscriptions available on the Be Charge app; special offers for boilers and air conditioning units, with favourable conditions compared to the list price.

Plenitude app accessibility for blind and/or visually impaired people




In 2023, the Company completed the development path of the Plenitude app to make all its features accessible to blind and/or visually impaired people, thanks to the following interventions:

- the various buttons shown to the user were labelled with appropriate messages so that the speech synthesis of mobile devices can correctly interpret the actions triggered by the selections made by users;
- the images that the interface shows to the app users were accompanied by descriptions so that the speech synthesis could describe the types of images and their graphical purpose;
- all the technical prerequisites have been created to make the context in which blind users operate easily understandable, whether they are consulting their bills, communicating meter readings or formalizing requests to pay amounts due in instalments;
- consulting the consumption history has also been made accessible (minus the graphic part).

Future developments of the Plenitude app will be accompanied by the proper degree of support to ensure continuity in terms of accessibility for blind people.

3.1.2. Customer satisfaction

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC / COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
CUSTOMER RELATIONS <i>Promoting customer centricity through transparent and fair relationships</i>	Consolidation of customer relations ⁶⁹	Customer satisfaction: 82.5% ⁷⁰ satisfied customers	 OBJECTIVE ACHIEVED	Monitoring the new EGR indicator
		Development of the new loyalty program Plenitude Insieme		
	Implementation of the new CRM (Customer Relationship Management)	Set up a new methodology for indirectly monitoring the value generated by the company's ability to attract new customers and retain existing ones, according to overall business volume (Earned Growth Rate - EGR)	 IN PROGRESS	
2.94x Net Promoter Score in Italy vs 2018	3.5x Net Promoter Score in Italy 2025 vs 2018			
Customer Centricity training to 30 Eni/Plenitude staff for 16 hours each (480 hours total)	Customer Centricity training to 52 Eni/Plenitude staff for 16 hours each (832 hours total)	 OBJECTIVE ACHIEVED	Customer Centricity training to 45 Eni/Plenitude staff for 16 hours each (720 hours total)	

Actively listening to customers' needs

Plenitude has a team of researchers dedicated to studying and listening to the customer and the market in order to identify needs and areas for improvement and to bring the customer's perspective into the activities of the company's different business units.

In 2023, more than 75 research projects were carried out through which a total of **about 200,000 Plenitude customers and potential customers were interviewed**. To realize these projects, Plenitude employs leading market research insti-

tutes active in Italy and abroad, as well as specialist companies.

Compared to 2022, the percentage of **customer satisfaction** remained virtually unchanged⁷¹ at 82.5% (compared to 82.6% in 2022).

69 - In the 2022 Impact Report, the following were considered as additional key performance indicators of quality: first call resolution, self care and call centre waiting time, which will not be reported in 2023 as it was deemed more meaningful to consider only the Net Promoter Score (NPS). Furthermore, the 2023 targets with regard to customer relations included the consolidation of the WeCare operating model, which was replaced by the implementation of the new Customer Relationship Management (CRM).

70 - The value is given by the percentage of respondents who gave a grade between 7 and 10 to the following question: 'How satisfied are you overall with Plenitude? Answer with a grade from 0 to 10 where 0 means not at all satisfied and 10 means completely satisfied'.

71 - Customer satisfaction: Plenitude asks a sample population of customers about their level of satisfaction with Plenitude services. The ratings given are on a scale of 0 to 10, where 0 means 'not at all satisfied' and 10 means 'completely satisfied'.

Monitoring customer satisfaction

The Net Promoter Score (NPS) is an additional indicator of the effectiveness and satisfaction of customer care and customer experience activities. It meas-

ures, in multi-channel mode (telephone, chat, e-mail and in-store support), the percentage of customers who would recommend Plenitude as an operator.

In 2023, the NPS maintained the high levels achieved in 2022 (2.94x NPS compared to 2018 value).

FOCUS ON



EARNED GROWTH RATE (EGR)

The Net Promoter Score (NPS) is widely adopted by companies as an indicator of the customer experience delivered to their customers. However, companies measure NPS differently (different touchpoints, different interview methodologies, etc.) so it is not comparable and only partially measures how much customer satisfaction objectively impacts the business. Therefore, Fred Reichheld (the inventor of the Net Promoting System) introduced a new indicator: the Earned Growth Rate (EGR), which consists of two elements:

- Net Revenue Retention (NRR): is the percentage of value generated in the current year by customers who were with the company at the beginning of the year.
- Earned New Customers (ENC): is the percentage of value generated by customers acquired during the year through the recommendation of satisfied customers.

Once these two values are found, the EGR indicator is calculated using the following formula: $EGR = NRR + ENC - 100\%$

In 2023, Plenitude finalized the project to value the two components of these indicators, based on the number of new and existing energy supply and energy efficiency service/product contracts in the Italian retail market.



The introduction of a **new Customer Relationship Management (CRM) system** was initiated and completed in 2023. The CRM improves customer and user experience on all pro-

cesses in terms of communications, reduction of information required from customers, anticipation and automation of checks, number of clicks and operations required from oper-

ators. The performance of key processes was also improved, allowing users better navigability and thus more timely feedback to the customer.



FOCUS ON

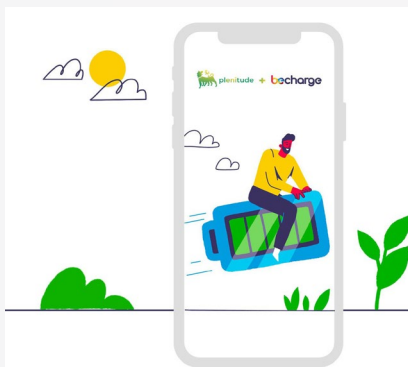


In the **e-mobility business area, Be Charge** consolidated and further developed tools for monitoring and evaluating customer satisfaction concerning their experience using the charging stations.

Through the App, Be Charge offers e-drivers a simple, engaging, reliable and fully digital charging experience aimed at ensuring a high level of customer satisfaction.

Improvements were made to the app in 2023 to improve user experience in Italy and Europe and it was translated and made available in 3 additional languages (French, German, Spanish) in addition to the Italian and English already available. In 2023, there was a steady growth of registered customers on the app, with a market share (users vs. registered EVs) of over 57%.

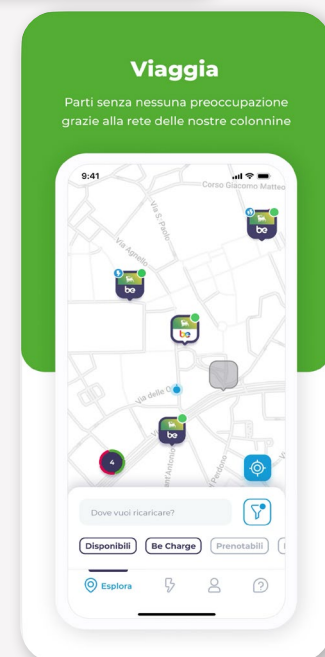
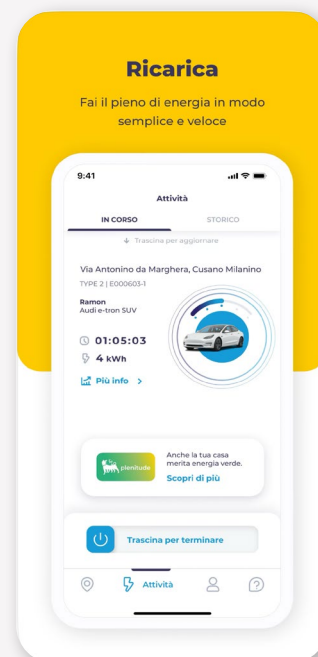
Furthermore, Be Charge has further developed monitoring and assessment mechanisms for Customer satisfaction regarding the customer's experience using its **charging service**. In addition to the analysis of the charging network rating (already implemented in 2022) and the App rating history, a **constant post-charging survey system** was implemented to monitor the level of customer satisfaction in every interaction with the Be Charge service.



In order to maintain constant supervision, **feedback request systems in terms of CSAT standards** via CRM are in place, enabling Be Charge to keep track of real customer satisfaction and direct its current and future activities. Survey activities were also introduced in 2023 on customers who are no

longer active in order to identify areas for improvement.

In order to explore the real needs and opinions of customers, more in-depth surveys are carried out several times a year to a numerically substantial sample of the customer base.



Design thinking for customer centricity

With the Design Academy, Plenitude offers its people a training course focused on a design process that is guided by quantitative and qualitative data. In this course, participants not only acquire advanced skills in design research and design thinking methodologies, but also become familiar with the tools and techniques of service design and in developing a systemic perspective. The training provided plays a crucial role in equipping participants with the necessary skills to internalize and apply a **customer-oriented approach**. In 2023, Plenitude achieved the target set in 2022, involving a total of 52 **Design Academy** participants, each engaged in a 16-hour training pro-

gram, resulting in a total of **832 hours of collective learning**. In 2024, Plenitude is committed to continuing this training project, with the aim of involving at least 45 participants, for a total of 720 hours.

Plenitude adopts the Design Thinking methodology, with the aim of **developing tailor-made solutions for its customers**, focusing on the **centrality of users' needs** in order to create value through omni-channel solutions. In 2023, Plenitude actively engaged 22 customers in 4-hour **co-creation sessions**, totalling 88 hours of collective collaboration. The aim of co-creation sessions is to gain a deeper understanding of the

challenges and collaborate directly with users to generate innovative solutions.

Again with the aim of encouraging an in-depth understanding of customer needs and direct feedback, an initiative to **listen to calls** made by customers to the Plenitude **hotline** was organized in 2023, for a total of 74 hours.

In 2024, Plenitude will devote itself to developing at least three co-creation workshops that directly involve customers and will commit to at least 64 hours in total of listening to calls made to the hotline by customers.



FOCUS ON



PLENITUDE INSIEME

ACTIVITY: In December 2022, Plenitude activated the Plenitude Insieme loyalty program, which not only rewards customers but also engages them in the energy transition journey. The program provides useful tools to increase awareness of and knowledge about energy efficiency through the Awareness Actions section, which supports, in an innovative and engaging way, customers who wish to improve their knowledge of energy transition.

RESULTS: By the end of 2023, the program had more than 520,000 subscribers, with high participation rates: 90% of subscribed customers interacted with the program at least once and almost 180,000 customers completed the Awareness Actions proposed by Plenitude Insieme. For 2024, Plenitude intends to reconfirm its goal of increasing the number of new subscribed customers, through its ongoing commitment to partnering and sharing the values necessary for energy transition.

3.2

Innovation and digitalization



For Plenitude, **innovation, digital technologies and the search for new solutions** are essential elements for business development.

To encourage its adoption, the Company has implemented the **agile approach** to stimulate business agility; that is, the ability of an organization to quickly

reconfigure its structure, strategy, skills, and technologies to seize business opportunities. This approach is based on three pivotal points:



**COLLABORATION OF THE
CROSS-FUNCTIONAL TEAMS
THAT LASTS OVER TIME**



**EXECUTION OF
RAPID WORKING
CYCLES**



**CONTINUOUS
INVOLVEMENT OF
STAKEHOLDERS**

The integration of the agile approach has brought multiple **benefits** to the organization, increasing the sense of re-


sponsibility of the teams, facilitating the alignment of operational aspects with business objectives, and stimulating the

implementation of planning, monitoring and problem-solving systems.



Inspection of wind turbine blades by drone - Lago Arancio plant - Italy

3.2.1. Innovation and research and development

MATERIAL TOPIC	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
INNOVATION AND DIGITALIZATION	<ul style="list-style-type: none"> Continue thermographic drone inspections on photovoltaic assets Start experimenting with drone inspections of wind blades 	<ul style="list-style-type: none"> Based on the positive results of the pilot project carried out in 2022, the use of drones became the reference mode in 2023 for carrying out thermographic inspections of photovoltaic modules Completion of drone inspections of blades on a sample of 23 turbines (15 in Spain and 8 in Sicily) Collection and processing of technical operating parameters for 5 wind power plants using data analytics tools 	 OBJECTIVE ACHIEVED	<p>Development of data analytics tools to support Operation and Maintenance activities on renewable plants in 2024</p>
	<p>In 2023, through Be Charge:</p> <ul style="list-style-type: none"> Demand Response: developing algorithms for V1G and enabling V2G⁷² Stationary storage: order for 4 more units under approval Finalize a product to be shared with selected targets of customers and potential partners 	<p>Through Be Charge:</p> <ul style="list-style-type: none"> Demand response: Proof of Concept (POC) for V1G launched Stationary storage: 4 units ordered and 1 unit put into operation Development of a predictive analysis tool based on big data 		<p>Through Be Charge:</p> <ul style="list-style-type: none"> Release of the first POC for V1G in 2024 Stationary storage: remaining 3 units put into operation. Order for 2 more units Further development of the predictive analysis tool based on big data to guide the choice of locations for the installation of proprietary charging points in 2024

To guide change in a constantly evolving external context, Plenitude seeks **innovations** capable of **promoting the development** of new operational and technological solutions, also thanks to the creation of **partnerships with startups and reference companies** in the sector, to seize stimuli and integrate contaminations from the outside world.

With this purpose, Plenitude's **Open Innovation** function **monitors new trends** and **researches functional innovations** for all business areas on some specific topics, such as energy efficiency, renewable energy generation and storage, electric mobility and energy aggregation and flexibility. The function **collects innovation needs** and **intercepts the development**

guidelines for all of Plenitude's business areas, searches for solutions able to meet the needs identified or the opportunities of the new trends impacting the energy sector. This is done through its connections with innovation ecosystems at the Italian and European levels, and the creation of **synergies with internal stakeholders** (including Eni's Open Innovation

72 - V1G means unidirectional modulation of the energy flow from the grid to the electric vehicle; in this mode the battery can only draw power from the grid. V2G, on the other hand, refers to the bi-directional modulation of the energy flow between the grid and the electric vehicle; in this mode, the battery can both draw power from and feed power to the grid.

functions or vehicles, such as Joule, Eni NEXT and the TECH area). The ultimate goal is

feeding a real innovation ecosystem that ensures scale-up and business resilience aligned

with the attainment of Plenitude's strategic objectives.

One to Zero Challenge: the development of new synergies

In October 2022, Plenitude launched the **One to Zero Challenge**⁷³, a Call For Innovation addressed to start-ups and scale-ups, as well as innovative SMEs, university spin-offs and companies, to **find innovative solutions** that make the most of the **integration and synergies** of Plenitude's **three business areas while contributing to the reduction of Other indirect (Scope 3) GHG emissions**. The Challenge was more successful than expected, exceeding target metrics, receiving **105 applications** (target 70+) from **29 countries** (target 10+), including Italy, the UK, Germany, Ireland, Netherlands, Spain, USA, Australia, India, and Israel.

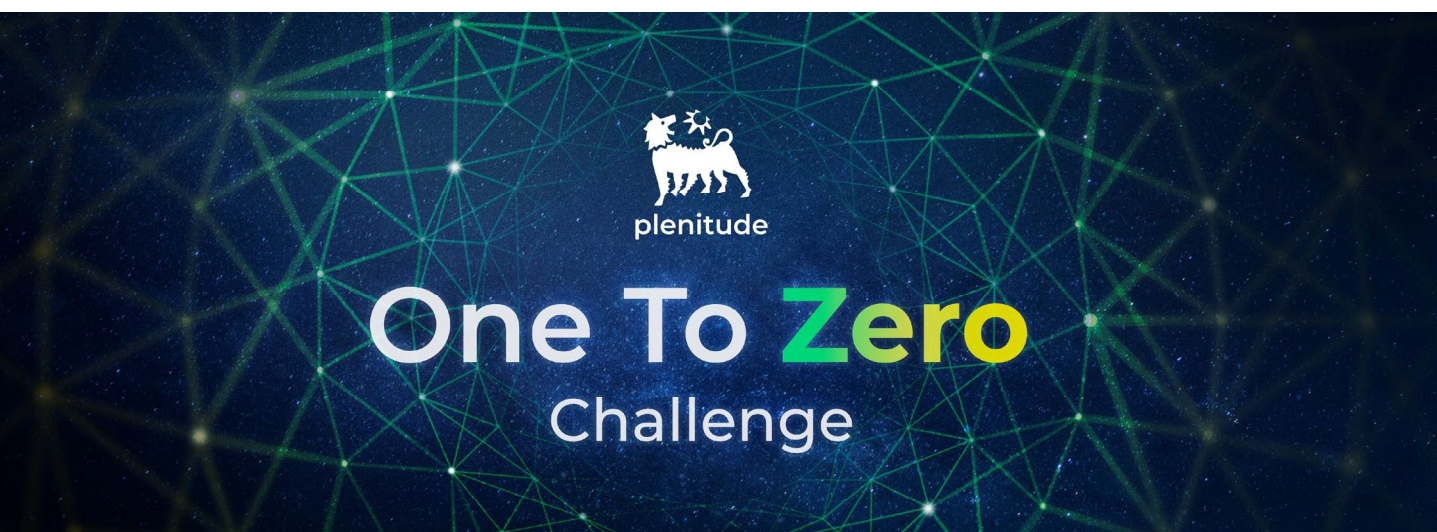
Following the collection of ap-

plications and pre-screening, screening and interviews were carried out with the different business areas to define the most interesting ones. Among the ten finalists who presented their value proposition to the top management of Plenitude and Eni, Enosi and Jedlix were chosen as winners. The aim is to establish a partnership with them to test and implement their proposed solutions to make a significant contribution to the company's decarbonization strategy⁷⁴. In particular:

- the Australian start-up **Enosi**, through its **Powertracer digital platform**, enables complete **traceability of renewable energy**, from production to consumption, in total transparency

with the end customer, enabling individuals, households, companies and communities to mutually exchange energy from renewable sources. With Enosi's proposal, Plenitude will also be able to strengthen its value proposition by integrating renewable energy production with commercial offers directed at its retail customers;

- the Dutch start-up **Jedlix** offers Plenitude and Be Charge the opportunity to develop **new services for charging electric vehicles**, aiming to personalize and make the charging experience more sustainable, both at home and on the grid. More specifically, a first Proof Of Concept is being studied for V1G⁷⁵.



73 - For further information, please consult the following link: [One To Zero Challenge for Start-ups and Scale-ups](#).

74 - For further information, please consult the following link: [Plenitude: winners of the One to Zero Challenge selected | Eni Plenitude](#)

75 - Please refer to the section '[Be Charge and Evolvere](#)' for further information.

Innovation and research and development in renewables

In the area of renewables, research and development activities that were started in 2022 continued in 2023 for a total value of about €330,000, of

which about €160,000 related to 2023.

In particular, the implementation of innovative technology solutions to optimize Opera-

tion and Maintenance (O&M) activities in Plenitude's wind power assets, which were initiated in 2022, were completed in 2023.

The activities covered:

DRONE INSPECTIONS TO MORE ACCURATELY IDENTIFY AND CLASSIFY DAMAGE AND DEFECTS ON TURBINE BLADES

This activity helps maximize production while minimizing downtime, and it reduces the time needed for data acquisition and post-processing by integrating algorithms for the automatic identification of defects that can be promptly dealt with (early detection).

ANALYSIS OF THE TECHNICAL OPERATING PARAMETERS OF 5 WIND POWER PLANTS USING PREDICTIVE MODELS (DATA ANALYTICS)

This analysis allows:

- sub-optimal operating conditions to be identified that could indicate either underperformance or possible future malfunctions or failures
- intervention before the malfunction or failure occurs, reducing plant downtime to only the time needed for the technical intervention, thus being able to anticipate all other planning activities (e.g. procurement).

Furthermore, through Eni Joule, Plenitude selected a start-up company in 2022 that proposes a **micro-wind solution** with technology capable of **producing energy even in weak, intermittent and short-duration winds**. In 2023, Plenitude initiated developments of the technology towards **residential applications**, which, being typically located at low altitudes, are often in such conditions, through a process involving Eni and the Polytechnic University of Milan. The aim is to develop an experimental in-

stallation that will allow not only the performance of the micro-turbine integrated with a residential photovoltaic system to be evaluated, but also the achievement of the threshold of operating hours (6,000 hours) that will allow its certification, in preparation for commercial installation.

In 2023, Plenitude also launched a **study of the energy flexibility market** to understand its potential in terms of environmental and economic sustainability in the short and medi-

um term. In order to remain in balance, the electricity system must continually adjust the demand and availability of energy. The entry into the market of non-programmable renewable generation from utility scale and distributed plants implies the need for flexible systems (i.e. storage) capable of balancing supply and grid. Therefore, analyses are being carried out for the development of an integrated digital platform, starting in 2024, that can enable sustainable business models even at international level.

Be Charge and Evolvere

Also in 2023, Be Charge and Evolvere continued to invest in innovation projects. In particular, **Be Charge** focused its activities in the following areas:

- **DEMAND RESPONSE ACTIVITIES:** in order to provide flexibility resources to the distribution and transmission network, a first Proof of Concept (POC) was launched for V1G, a technology that enables electric cars to exchange energy stored in batteries with the grid. The aim of the project is to offer, through the provision of a more cost-effective charging service to Be Charge customers, flexibility

services to the network according to TSO (Transmission System Operator) and DSO (Distribution System Operators) requests by modulating the charging offered by Be Charge's public access charging infrastructure. The first POC is expected to be released in 2024.

- **EXPERIMENTING AND TESTING THE STORAGE SYSTEMS COMBINED WITH ELECTRIC VEHICLE CHARGING STATIONS** allows users to enjoy the benefits of fast charging infrastructure, even in remote locations or locations with limited grid connection potential.

- **DEVELOPMENT OF A PREDICTIVE ANALYSIS TOOL BASED ON BIG DATA,** to guide the choice of locations for the installation of **proprietary charging points**, improving the performance of its own network (CSO - Charging Station Owner) and consequently the profitability of Be Charge's proprietary infrastructure. The model's development has been completed and it was released into production in December 2023; in its future evolutions, planned for 2024, it will also enable a reduction in time to operation following a prior analysis of selected sites.



Evolvere focused on the development of the following projects, investing a total of more than €540,000,000:

- **FUNDED RESEARCH** (e.g. the development of the Horizon Europe 'Flex4Fact' and 'InCube' projects);
- **PARTICIPATION IN EXPERIMENTS WITH STRATEGIC PROJECTS**, including col-

laboration with Ricerca sul Sistema Energetico (RSE) in V2G, which consists in the development and validation of charging management systems for the offer and provision of services to the grid in an aggregated manner;

- **DEVELOPMENT OF DIGITAL SERVICES AND IOT TECHNOLOGY SYSTEMS** in the management of small distrib-

uted assets, preparatory to the development of management models for future REC markets and flexibility. An example is Balance, a cloud platform capable of virtually aggregating several distributed energy resources (photovoltaic systems, lithium batteries, etc.) with the aim of offering energy flexibility services to the grid.



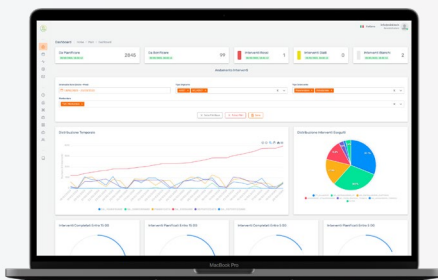
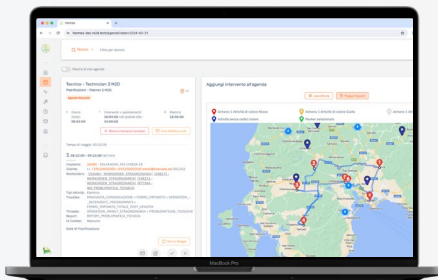
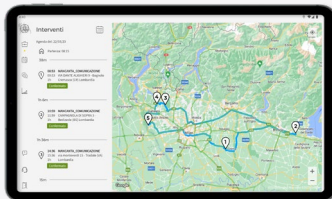
FOCUS ON



HERMES PLATFORM: PREDICTIVE MAINTENANCE SCALABILITY

In **preventive maintenance**, in 2021, Plenitude entered into a partnership with **M2D Technologies**, an artificial intelligence platform for predictive maintenance and anomaly detection that contributes to the efficiency of operational processes. The collaboration between the two companies led to the launch of **Evolvere's Hermes platform** in 2022, designed to **optimize operational processes** through **predictive maintenance**, a smart methodology that leverages data science and machine learning tools to monitor the status of physical assets in real-time, optimize maintenance and reduce reliability risks for plant and business operations. The Hermes platform has been designed in accordance with the principles of Safety by Design^a and to be flexible for other operational scenarios, as well as highly scalable in terms of data enhancement to meet the needs of different business units. The first extension took place in 2023 with the signing of a service contract with SEA for the managing the maintenance of photovoltaic systems sold to business customers. In 2024, further functional developments are planned for other services offered to business customers and, inter alia, for Be Charge.

a - Safety by Design refers to the application of methods to minimize occupational risks, with an emphasis on optimizing the health and safety of employees throughout the life cycle of materials and processes. The entire chain of operational processes is then designed to produce the optimized level of safety.



3.2.2. Digitalization

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC/ PURPOSES OF COMMON BENEFIT	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
<p>INNOVATION AND DIGITALIZATION</p> <p><i>Promoting customer centricity through transparent and fair relationships</i></p>	<p>90% of new contracts digitally signed in Europe in 2025</p>	<ul style="list-style-type: none"> Improving the digital experience through the revision of the information architecture of the website, the creation of new hubs dedicated to renewables and e-mobility, the integration of content from subsidiaries (Evolvere, SEA, PLT) Digital scale-up with a view to the internationalization of content and the design and development of a Centre of Excellence 	<p>IN PROGRESS</p>	<p>In 2024:</p> <ul style="list-style-type: none"> Extension of accessibility targets also to the self-care area and app and scaling of content in Spain, Portugal and France Start of: <ul style="list-style-type: none"> testing of sustainable digital media campaigns through qualified partners testing the use of sustainable platforms for competitions and rewards Development of the photovoltaic estimator <p>90% of new contracts digitally signed in Europe in 2025</p>

The Digital Acceleration path

In 2023, Plenitude consolidated its digital strategy, with the aim of accelerating the transformation of digital assets for both internal and external stakeholders. This led to an improved digital experience across various touchpoints, including the website, self-care portal and mobile apps. Specifically, in 2023, the focus was on the following areas:

- accessibility:** sharing **guidelines for inclusive design and language;**

- content delivery:** enhancing the user experience with seamless digital interactions (i.e. ensuring a fast, fluid and seamless experience even across different systems) and ensuring a consistent and standardized digital presence, aligned with Plenitude's integrated business model.

For activities related to the efficient use of energy, Plenitude is working on accompanying the customer in **energy awareness,**

through the development of **consumption monitoring features in the reserved area** (energy profile), with customized recommendations based on the customer's behaviour in order to raise awareness on the issue.

In addition, scouting on the following topics was initiated in 2023, with testing expected to start in 2024:

- prize platforms** to be used for competitions and rewards,

rewarding participants in a way that is also environmentally conscious (e.g. for the use of sustainable materials, their functionality, etc.);

- **media campaigns** through qualified partners who can accurately estimate or measure the emissions generated by the advertising campaigns

managed through their platform and subsequently offset them through offsetting mechanisms such as carbon credits.



**FONDAZIONE
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Digital Transformation Institute



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TOGETHER WITH THE FONDAZIONE PER LA SOSTENIBILITÀ DIGITALE, FOR TECHNOLOGY AT THE SERVICE OF SUSTAINABILITY

In 2023, Plenitude joined the Fondazione per la Sostenibilità Digitale^b, the first recognized research foundation in Italy for digital sustainability. Sustainability, innovation and technology are becoming increasingly crucial for improving people's lives and at the same time are key elements of Plenitude's business approach as **enablers for more efficient and sustainable energy use**.

b - For further information, please consult the following link: <https://sostenibilitadigitale.it/>

During 2023, Plenitude completed important steps in the technological scalability and reuse of its digital assets (internal and customer-facing), working on chosen applications and consolidating them through interventions to improve performance.

In 2023, Plenitude completed important steps in the **international digital technological scalability of front-end platforms**, i.e. tools enabling the creation and management of user interfaces. This entails not only cost efficiency, performance and maximum reuse of what has already been developed, but also a pos-

sible reduction of CO₂ emissions generated by web pages.

Plenitude (Italy) continued on its path of digital transformation, becoming a reference **Centre of Excellence** for other European countries (Spain, Portugal, France, Slovenia and Greece). The Digital Toolkit contains digital guidelines for all countries and was also created and shared internationally.

At the development level, activities were launched to **optimize the code** and **improve the performance** of the websites with a view to internationalization and scalability of the content

management software, also exploiting instances based on green coding⁷⁷, with the aim of reducing the environmental impact of the software.

The development of the **photovoltaic estimator** is planned in 2024; this tool allows customers to estimate their energy production from residential photovoltaic systems when evaluating an offer. This solution, available from 2024, will not only make it easier for customers to calculate the average potential savings from the installation of photovoltaic systems, but will also provide a view of potential self-consumption.

Over recent years, digitalization has had a real impact on the customer experience process. The percentage of **digital bills** increased from 40% in 2022 to **49%**⁷⁸ in 2023. As far as the **signing of new paperless contracts** in the B2C market is concerned, 80% was reached at European level in 2023. Against a growing trend of acquisition volumes, this value remains an important result, even if it is slightly down on 2022 (-4 pp)⁷⁹. In particu-

lar, as far as this area is concerned, for Italy 2023 was a year of transition to a new operational set-up, and therefore a natural learning curve due to several factors:

- the introduction of the new CRM for improving the customer experience;
- the introduction of new devices (tablets) for the physical sales force;

- the change in the mix of acquisition channels with a strengthening of the physical channel.

An increasing trend in the use of the paperless mode is expected in 2024, supported by the deployment of the new operational set-up and further actions on partners to encourage this mode (e.g. introduction of ad hoc incentives for tablet use in physical channels).

The path of data transformation in Plenitude data management

During 2023, Plenitude reached an important milestone in data management: the **centralization of data** from the three business areas (retail, e-mobility and renewables) at the **Italian level on its cloud data platform**. This transition has been made possible thanks to the Company's pursuit of continuous technological innovation, which has allowed it to consolidate and optimize access, security and control of company information.

The presence of data was also an enabling factor in finalizing the **migration of machine learning and advanced analytics projects to the cloud**. Adapting to emerging technologies has brought several advantages to the Company, not only in terms of cost, since, compared to the traditional approach, cloud computing removes the initial investment in hardware and physical infrastructure, but also in terms of scalability and flexibility, since it allows increased

computing power and storage space, quickly adapting to business needs.

Despite these achievements, in the future, the priority for Plenitude will remain the **pursuit of efficiency**, achieved through the **optimisation of existing code and processes** considering both operational and sustainability benefits.

78 - The percentages of digital bills reported are calculated at the European level and include Italy, France, Iberian Peninsula, Greece and Slovenia.

79 - It includes the B2C customer base for Italy, France, Iberian Peninsula, Greece and Slovenia, contractualized digitally (e.g., by tablet in store, via web, etc...).

80 - It should be noted that, following a redefinition of the segmentation of the foreign B2C customer base, the figure for 2022 on the percentage of new contracts signed digitally has been adjusted. The percentage amounts to 84%, and will replace the previously stated figure for 2022 (88%).



Example of report for monitoring self-generation of electricity



FOCUS ON

CLOUD SUSTAINABILITY IN PLENITUDE

The adoption and increasing use of cloud technologies is a structural element of Plenitude's technological evolution strategy. **Cloud sustainability**, i.e. the **practice of reducing the carbon footprint of workloads managed on the public cloud**, is pursued by Plenitude on the one hand through the selection of leading cloud providers with a declared commitment to sustainability, such as Microsoft and Google, and on the other hand through the adoption of management policies and practices to continuously optimize the use of cloud resources.

Plenitude implemented **two important initiatives** in 2023 to enable increasing awareness and responsible use of cloud resources:

1. THE LAUNCH OF AN INTERNAL FINOPS PRACTICE:

a multi-disciplinary working group was set up to work on containing and optimizing cloud consumption, according to two paradigms:

- **Automation:** a self-service portal was developed, available to product, application maintenance and infrastructure teams, for the **automated management of scheduled and/or impromptu shutdown of cloud resources during non-business hours**.
- **Value Generation:** since 2021 Plenitude has had a data platform on Azure technology. To decide which data products to develop, an estimate of the expected generated value, defined according to a data value model, is made for each one. If it does not generate benefits or generates benefits that cannot be measured, the product is de-prioritized. One of elements taken into account by the data value model is the consumption of cloud resources (e.g. CPU, RAM, computing).

The ongoing FinOps practice has enabled it to achieve, within a few months of its introduction, remarkable results in terms of streamlining costs and resource utilization volumes. Although the main objective of the practice is to optimize the cost of cloud resources, many of the actions **contribute to reduce environmental impact**, by optimizing the physical resources used (such as storage memory and computing capacity). In 2023, the actions conducted contributed to savings in cloud resource expenditure of more than €800,000, due to the **rationalization of committed storage capacity** (over 600 Terabytes 'saved') and a **better distribution of computing capacity** (for an equivalent reduction of 30 virtual machines with 900GB RAM).

2. PREPARATION OF THE TOOLS FOR MEASURING AND REPORTING THE CARBON FOOTPRINT ASSOCIATED WITH THE USE OF PUBLIC CLOUD TECHNOLOGIES

Microsoft Azure and Google Cloud Platform (GCP), which resulted in quantifying the emissions associated with consumption at 135.36 mega tonnes of CO₂ equivalent for the period from 1 April 2023 to 31 December 2023^c.

c - Data are collected through the activation, on Plenitude subscriptions, of the Microsoft Azure Emissions Impact Dashboard and Carbon Footprint Google Cloud Platform services. Data collection started systematically from the second quarter of 2023, which is why no data from before that period are available.

At the same time, another key point in data management for Plenitude is **automation**. With the introduction of state-of-the-art technology, tasks that were previously handled manually have been automated, making significant time reductions. In particular, the **implementation of computer vision algorithms** enabled the early identification and prevention of potential fraudulent actions, e.g. in defence of vulnerable individuals with the extension of the higher protection service. More gener-

ally, the application of AI in multi-cloud scenarios has greatly improved the accuracy of Plenitude's business processes, from understanding customer needs to implementing intelligent service strategies for customers, both internal and external.

In addition to introducing new technologies, it is also important for Plenitude to invest in its people in order to encourage their adoption: from the creation of an **intuitive**

interface that allows easier analysis for those without the appropriate skills to manage raw data, to the provision of on-the-job training where more qualified colleagues support the less experienced in developing their confidence in using the data platform. In addition, over **4,000 hours of classroom training** were provided to meet the needs of data professionals, including data analysts, data viewers and data users.



FOCUS ON



THE PLENITUDE DATA COMMUNITY

In 2023, Plenitude created the Data Community, a dynamic space for people to come together to share knowledge, learn, collaborate and achieve common goals in the field of data management.

This stimulating environment provides a **platform for the exchange of ideas and experiences**, creating a network of experts in the data ecosystem.

Two events were organised in 2023 that involved more than 100 users of the data platform; new developments and challenges in the field of data were discussed and participants could network.

The data platform represents excellence in data management for Plenitude and this is why the process of **exporting it to foreign subsidiaries** was started. The implementation of the data platform in France

was completed in 2023, and its installation in Greece and Spain is planned for 2024. In general, in order to develop a uniform and identifying approach, the data team in Italy is committed to sharing its data culture and

data-driven approach with Plenitude's subsidiaries, playing the role of 'centre of excellence' by sharing best practices and supporting subsidiaries in their implementation of global strategies and guidelines.

3.3

Responsible supply chain management



MATERIAL TOPIC	2023 PERFORMANCE	FUTURE TARGETS
RESPONSIBLE SUPPLY CHAIN MANAGEMENT	<p>Eni Plenitude SpA Società Benefit – Head Quarter (HQ) 100% of new suppliers assessed using social criteria</p>	<p>Eni Plenitude SpA Società Benefit - HQ Maintain 100% of new suppliers assessed using social criteria in 2024</p> <p>Subsidiaries of Plenitude⁸¹ Introduction of social criteria in the qualification processes of Plenitude's subsidiaries in 2024</p>
	<p>Eni Plenitude SpA Società Benefit – HQ Processes with ESG assessment of 95% of procurement</p>	<p>Eni Plenitude SpA Società Benefit - HQ</p> <ul style="list-style-type: none"> • By 2027: processes with ESG assessment of 98% of procurement <p>Subsidiaries of Plenitude⁸¹</p> <ul style="list-style-type: none"> • Introduction of processes with ESG assessment in 2024
		<p>Strengthening the Sustainable Supply Chain Program with dedicated initiatives (e.g. Supplier Day, local events, training and awareness workshops, supplier engagement on Open-es)</p>

Plenitude is committed to integrating sustainability principles within its purchase strategy and in its relationships with suppliers, and in managing all aspects tied to **social, economic and environmental responsibility** along the **supply chain**. With this in mind, Plenitude has

adopted a structured process for managing its suppliers that aims to enhance commitment to the energy transition, rewarding innovation and continuous improvement capabilities in operating activities, as well as an aptitude for medium- to long-term collaboration, consistent with

the Company's development and integration strategy.

The qualified supply chain is functional for Plenitude's main business lines, national and international retail, energy from renewable sources, and electric mobility.

81 - Plenitude subsidiaries in Italy and abroad with a dedicated procurement function.

Plenitude **concludes and manages** contracts with **qualified suppliers**:

- for the purchase of goods (photovoltaic modules, wind turbines, storage batteries) and services (installation,

operating activities, maintenance) for **renewable power** generation plants;

- for the purchase, installation and maintenance of **charging stations for electric vehicles**;

- for the purchase of **goods and services** for business development, in particular retail, such as IT, marketing, administrative, communication, and call centre services.

ESG in the Procurement process

Plenitude monitors and measures the ESG profile of suppliers at all stages, from selection and qualification of suppliers, and tender processes to contract management and feedback, to promote the generation of shared and lasting value in the supply chain.

In particular, as part of the Sustainable Procurement process, Plenitude:

1. Searches for and engages new suppliers through market analysis and scouting, with the aim of seizing opportunities for innovation and technological solutions in the three business areas: retail, renewables and e-mobility.

2. Subjects all suppliers to qualification and due diligence processes to verify their ethical, reputational, economic, financial and technical-operational reliability and their application of health, safety, environmental, governance, cyber security and human rights safeguards,

to minimize risks along the supply chain. The qualification process may also include field assessments especially as regards HSE and human rights.

It also requires all suppliers to **sign the Supplier Code of Conduct** as a mutual commitment to recognise and protect the value of all people, to commit to tackling climate change and its effects, to operate with integrity, to protect the company's resources, and to promote the adoption of these principles among their own people and supply chain.

3. Considers objective and transparent evaluation criteria when awarding contracts that include sustainability elements relevant to the specific subject matter of the tender. In 2023, the value of contracts awarded with ESG criteria was 95% of procurement of Eni Plenitude SpA Società Benefit.

4. Monitors the fulfilment of sustainable development com-

mitments made by the supplier at the various stages of the procurement process through feedback and supports suppliers in identifying priority actions to be implemented to improve their positioning. Furthermore, if the audits carried out during contract execution reveal critical issues, Plenitude requires **the implementation of improvement actions** or, if the minimum standards of acceptability are not met, where applicable, it restricts or prevents the invitation of suppliers to tender.

In 2023, 100% of the new suppliers of Eni Plenitude Spa Società Benefit were assessed against social criteria⁸².

100% new Plenitude suppliers assessed using social criteria in 2023

82 - These evaluations are carried out based on the information available from open and/or supplier-reported sources and/or key performance indicators and/or field audits, through at least one of the following processes: reputational due diligence/qualification process, performance appraisal feedback on HSE or compliance areas, feedback process and assessment on human rights issues (inspired by the SA8000 standard or similar certification).

Sustainable Supply Chain initiatives

In 2023, Plenitude launched a series of initiatives and discussions inside and outside the company aimed at actively involving the supply chain, stimulating its growth and re-

inforcing mutual commitment to core values such as environmental protection, respect for human rights, transparency and integrity of behaviour, and cooperation.

Sustainable Supply Chain activities focused on the following areas of action:

ENTERPRISE ENGAGEMENT

Meetings with the market - Supplier days and local events

Plenitude consolidates the relationship with the market by sharing strategies, objectives and business opportunities by organizing meetings with companies.

In September 2023, Plenitude held its first Supplier Day with representatives from the world's leading solar panel supply companies, with the aim of sharing Plenitude's development plans and reinforcing the common commitment to disseminate the principles and values of sustainable development – in the social, environmental and economic spheres – throughout the supply chain. In November 2023, Plenitude also organized a first

meeting in Bologna focused on electric mobility, in collaboration with Confindustria, aimed at encouraging dialogue with the market on targets, business projects and programs dedicated to the development of local enterprises.

Open-es initiative

Plenitude promotes the use of the platform powered by Eni, Open-es, a tool to support all companies in the path of measurement and growth on the dimensions of sustainability.

The platform allows them to create and update their ESG profile, share sustainability information with customers and other stakeholders, access sector benchmarks to compare them-

selves with similar companies, and identify priority actions to be implemented to improve their positioning.

In particular, Plenitude involved Italian and foreign subsidiaries and their local suppliers in dedicated workshops to highlight the relevance of ESG issues in the supply chain, with a focus on the platform's main features and objectives. Open-es was also presented to Plenitude's business partners at the Annual Retail Convention in Madeira. Thanks to the open and inclusive approach of the initiative and the adhesion of different actors (supply chain leaders, financial institutions, associations, etc.) and value-chain sectors, Open-es counts more than 14,000 companies.



Eni Plenitude Flagship Store

Training and awareness-raising

Plenitude promotes free training events for suppliers and their employees as part of the Open-es initiative, to increase knowledge on ESG issues, and to take the opportunity to engage with industry experts on specific aspects.

In addition, Plenitude started an awareness campaign on

Social Responsibility in the supply chain, for those suppliers most exposed to HSE and Human Rights risks, with the aim of promoting a culture and awareness of these issues at supply chain level.

Financial support to suppliers

Plenitude promotes Eni's 'Sup-

ply Chain Finance Program', which allows its suppliers to request early payment of invoices without impacting credit lines, to incentivize the improvement of the company's ESG profile thanks to the synergy with the Open-es platform.

INTERNAL AND EXTERNAL COMMUNICATION

Plenitude has initiated a series of actions aimed at communicating its commitment to its supply chain on ESG issues, in particular by developing a section on its website dedicated to Open-es and publishing a video

in the section [One Plenitude](#) on the global and integrated strategy for the engagement of suppliers and their supply chains on ESG issues, as well as recounting encounters with suppliers (e.g. Supplier Day).

Plenitude also held workshops and initiated awareness-raising actions on ESG issues, with priority given to HSE and Human Rights, inside the company and with group companies.

PARTICIPATION IN WORKING TABLES WITH INDUSTRY ASSOCIATIONS

In 2023, Plenitude participated in the Solar Stewardship Initiative launched by the Solar Power Europe Association for

the photovoltaic industry. This pilot initiative drew together manufacturers, developers, installers and buyers across the

global solar value chain to promote responsible production, procurement and management of materials.

FOCUS ON**PROTECTION OF HUMAN RIGHTS ALONG THE PLENITUDE SUPPLY CHAIN**

Respect for human rights in Plenitude's supply chain is essential and it is protected through a procurement process that includes the adoption of a dedicated human rights assessment model, as well as transparent, impartial, consistent and non-discriminatory behaviour in the selection of suppliers, the evaluation of offers and audits of contracted activities.

Assessment and monitoring the respect for human rights are applied in procurement processes through a risk-based model that allows suppliers to be analysed and classified according to a level of potential risk based on the country context and the activities performed^d; in this way, Plenitude is able to apply different control measures based on the level of risk. In addition to the activities of due diligence, tender evaluation, execution feedback and updates with dedicated questionnaires, the risk-based model also envisages carrying out audits on suppliers to monitor, in line with the SA8000 international standards, the protection of human rights.

^d - Based on the Eni model that takes into account vulnerabilities and probabilities related to specific conditions such as, the level of training and skills required, the level of work intensity, the use of manpower agencies and HSE risks. Industrial activities, such as maintenance, construction, assembly and logistics, as well as goods and general services, such as cleaning services, catering, security services and property management, were classified as high-risk activities .

The goals Plenitude has set for the future are, respectively:

- **Maintenance of 100% of new suppliers** assessed by Eni Plenitude SpA Società Benefit – HQ in 2024 using social criteria. The introduction of social criteria is also planned in the qualification processes of Plenitude's subsidiaries in 2024.
- **For Eni Plenitude SpA Società Benefit – HQ contractual assignment processes**, the goal in 2027 is to reach 98% of the procurement with ESG assessments. In 2024, the introduction of ESG criteria is also planned at the group's subsidiaries.
- **For the engagement and awareness-raising of suppliers on ESG issues**, there will be a consolidation of such initiatives in 2024, including, for example, Supplier Days, local events, training and awareness workshops, supplier engagement on Open-es.



Corazon Plant - USA

3.4

Natural resources management



Conducting business while respecting its environment is part of Plenitude's culture. Further to monitoring its environmental performance, the Company promotes initiatives aimed at minimising impacts, also in col-

laboration with nationally and internationally recognised bodies, such as the International Union for Conservation of Nature (IUCN)⁸³ and the National Agency for New Technologies, Energy and Sustainable Eco-

nomie Development (ENEA)⁸⁴. These synergies aim to identify new solutions for the increasingly sustainable management of natural resources.

3.4.1. Circular economy⁸⁵ and waste management

MATERIAL TOPIC	2023 PERFORMANCE	FUTURE TARGETS
<p>CIRCULAR ECONOMY AND WASTE MANAGEMENT</p>	<p>An assessment was carried out on how waste produced in six Italian subsidiaries is managed with reference to applicable national regulations as well as Eni's and Plenitude's HSE management system</p>	<p>Extension of the assessment to six foreign subsidiaries in the four-year period 2024-2027, starting in 2024 with Slovenia and Spain (renewables area)</p>

Waste generation is a cross-functional issue that is connected to the performance of human activities, and its prevention and proper management are necessary for safeguarding human health and the environment.

Plenitude is committed to complying with current regulations on waste, monitoring legislative developments over time, and to reducing the environmental impacts related to the different stages of the waste management process

by adopting appropriate procedures and tools. With a view to the circular economy, Plenitude is also constantly looking for solutions that prevent waste production and maximize its recycling/recovery along the entire value chain, thereby op-

83 - In 2022, Eni, with the participation of Plenitude, signed a two-year partnership with IUCN to identify good practices for mitigating biodiversity impacts associated with the development of renewable energy projects.

84 - As part of the Eni-Enea Framework Agreement, an R&D project was launched in 2022 with the participation of Plenitude entitled 'Decommissioning Scenarios for Renewable Energy Sources Plants', which will end in 2024.

85 - Plenitude pays attention to the water sources used in order to achieve the efficiency and water resilience of its business activities. Given the activities carried out, water consumption is not very significant. Water is mainly used for cleaning the photovoltaic panels and toilet facilities in the offices. Therefore, given the insignificance of the data, the information relating to Plenitude water withdrawals and consumptions is not included in the 2023 reporting.

timizing the consumption of natural resources.

Specifically, the waste produced by Plenitude derives entirely from production activities (no waste was produced from remediation activities) and is mainly generated by the construction, installation and maintenance activities in renewable energy production plants, in particular by excavation activities at the various sites resulting in the production of volumes of excavated soil and rocks and the disposal of electrical and electronic equipment (WEEE)⁸⁶.

In 2023, in a broader logic of continuous improvement of environmental performance, an **assessment** was carried out **on how waste produced** in six Italian subsidiaries is managed with reference to applicable national regulations as well as Eni's and Plenitude's HSE management system, in order to identify any best practices and areas for improvement to develop an increasingly virtuous and uniform waste man-

Conducted assessment on waste management methods in 6 Italian subsidiaries

agement model.

The assessment included both desk analyses and site visits, thanks to which it was possible to prepare a final report, which saw almost 70% of the identified improvement actions completed, with the remainder to be completed in the first half of 2024.

To encourage uniform approaches, this assessment activity was also planned for the four-year period 2024-2027 at six of Plenitude's foreign subsidiaries, starting in 2024 with Slovenia and the renewable energy company in Spain.

Moreover, in 2023, two training sessions were delivered on the subject, with a special focus on the Italian legislation on waste management, WEEE, ex-

cavated soil and rocks, the National Electronic Waste Traceability Register (R.E.N.T.Ri) and its specific penalty system in the event of illegal conduct.

In the **long term and with a view to the circular economy**, it should also be noted that two R&D projects have been activated that concern recycling and reuse in the renewable energy sector.

The first is part of a Joint Cooperation Agreement between Eni and the National Agency for New Technologies, Energy and Sustainable Economic Development (ENEA) and relates to the **decommissioning of renewable energy plants**; launched in 2022, completion is scheduled for 2024. As part of the project, case studies are being conducted on the decommissioning of a wind farm and two photovoltaic plants in order to identify the best scenario to maximize the potential of end-of-life management from the perspective of the circular economy.

The second concerns Eni's **collaboration with the research**

86 - It should be noted, however, that within the scope of maintaining its assets and installing charging infrastructures, in line with the company regulatory system on waste management, for the waste materially produced by its contractors, the administrative duties are fulfilled by the latter in their capacity as 'material producers', therefore such waste is not included in Plenitude's reporting, which in any case carries out an adequate supervision and awareness-raising activity on the same contractors.

group of the 'Giulio Natta' Department of Chemistry, Materials and Chemical Engineering at the Polytechnic University of Milan, which has specific knowledge of circular economy along the entire value chain of fibre-reinforced composite materials, gained as part of the EU-funded FiberE-Use Project. The research project launched in 2023 aims to investigate possible circular economy solutions for the end-of-life management of wind turbines and to identify priorities for setting future research projects in this area.

10.11 thousand tons of waste generated in 2023

The **total waste produced** in 2023 is **10.11 tonnes** and all comes from production activities. This is **99.6% non-hazardous waste** (broadly in line with 2022). The increase of +28.5% compared to 2022 is due to the significant increase in the production of waste from ex-

cavated soil and rocks from the Porto Torres photovoltaic plant site (8,185 t in 2023 compared to 1,911 t in 2022).

99.6% of total waste generated is non-hazardous

With regard to **the destination of non-hazardous waste**, the share of **recovered waste** over total waste recovered and disposed of drops to **18.3%** in 2023 from 75.5% in 2022. This is due to the disposal of excavated soil and rocks from the Porto Torres site, the absence of the significant amount of construction and demolition waste from the Assemini site, which in 2022 contributed to the share of waste recovered, and the lower incidence of waste produced by Adriaplin⁸⁷, almost all of which was sent for recovery.

As far as **hazardous waste** is concerned, 37 t were generated, most of which (21 t) came from the company operating in renewables in Spain. These are

mainly absorbents, filter materials, waste oil. As regards their destination, **67.5% of the total hazardous waste generated is sent for recovery.**

67.5% of total hazardous waste generated is sent for recovery

87 - Adriaplin has seen a decrease in the amount of waste produced as it relates to construction activities, which in turn are highly variable from year to year and depend on the type, number and extent of construction sites, and in particular the length of new pipelines.

3.4.2. Biodiversity and ecosystems

MATERIAL TOPIC	2023 PERFORMANCE	FUTURE TARGETS
<p>BIODIVERSITY AND ECOSYSTEMS</p>	<p>Mapping, for the first time, the number of International Union for Conservation of Nature (IUCN) red list species that find their habitat in areas of activity, by level of extinction risk</p>	<p>BES (Biodiversity and Ecosystem Services) assessment in 2024 on sites overlapping protected areas or Key Biodiversity Areas (KBAs)</p>

Today our planet faces several challenges related to climate change. One of these, the loss of biodiversity, certainly stands out. With this in mind, the use of renewable energy is one of the most effective and readily available tools for reducing greenhouse gas emissions. **A transition to renewable energy that contributes to the conservation of Biodiversity and Ecosystem Services (BES)** is therefore essential for the protection of the planet and to ensure the sustainability of the renewables business.

Companies in the energy sector operating internationally, such as Plenitude, interact with multiple environmental contexts, characterized by different ecological sensitivities and regulatory frameworks. There is a strong, dual interdependence between the environment and organizations operating in the energy sector: on the one hand, the exploitation of natural resources in the area influences habitats and

species during the life cycle of a project; on the other hand, the use of renewable energy is one of the most effective and readily available tools to reduce greenhouse gas emissions, contributing to the conservation of Biodiversity and Ecosystem Services (BES).

Plenitude adopts a **BES management model** that incorporates the principles and guidelines of the main international conventions and initiatives for the protection of the natural environment (primarily the Convention on Biological Diversity, CBD). Through the application of the **Mitigation Hierarchy, priority is given to preventive mitigation measures** over corrective ones, **early in the operational life cycle**, aiming at continuous improvement in BES management performance. Plenitude's BES management methodology requires that **biodiversity risk exposure be assessed and updated at least once a year for all plants in production**.

This assessment is carried out by mapping operating sites against their geographical proximity to protected areas and Key Biodiversity Areas (KBAs), i.e. those areas that contribute significantly to the global persistence of land and marine biodiversity and in most cases are critical habitats. Areas with the potential presence of endangered species are also identified. The analysis of the mapping of Plenitude's operating sites in 2023 has shown that overlap (even partial) with protected areas or with KBAs concerns 17 sites⁸⁸, while 36 additional sites are adjacent to protected areas or KBAs, which means they are located at less than 1 km. It should be noted that neither in Italy nor abroad do operating activities overlap with natural sites belonging to the UNESCO World Heritage (WHS) or sites covered by the Ramsar Convention.

The methodology also requires that **for all new projects** and for existing projects to which sig-

88 - For further information on performance in biodiversity, please refer to the section '[Performance tables](#)'.

nificant changes are made, **BES investigations** and subsequent impact assessments **are carried out as part of the Environmental Impact Assessments**. In order to extend Plenitude's biodiversity and ecosystem services management methodology to plants that, according to the latest mapping, overlap with protected

areas or KBAs, verification of actual risk exposure through the analysis of pre-existing BES surveys and ad hoc impact assessments was initiated to assess the need for further surveys or specific Action Plans.

Finally, in order to continue to identify and disseminate good

practices for mitigating the impacts on biodiversity associated with the development of renewable energy projects, participation in the work plan envisaged by the partnership signed in 2022 by Eni with IUCN, which also involves other international energy companies, continued in 2023.

CASE STUDY



In 2023, Plenitude continued with the implementation of several biodiversity conservation measures, particularly in Spain, including:

RAPOSERAS WIND FARM, LA RIOJA

Installation of passive visual signals to increase the visibility of wind turbines and reduce the impact on birdlife. Monitoring of bird and bat collision mortality (initiated in 2022) to assess bird activity at the wind farm and its high-risk areas and to verify the effectiveness of the measures implemented was completed.

CUEVAS WIND FARM, CUENCA

A campaign was conducted to protect and preserve the reproduction of hen harriers with actions to identify and protect their nests and monitor their presence, preventing damage during the harvest season.

CERRILLARES PHOTOVOLTAIC PLANT

Implementation of biodiversity conservation measures, including wildlife-permeable fencing around the facility, bat nest boxes, leasing of land in the vicinity of the facility for the preservation of forest raptor habitat, installation of a breeding tower for lesser kestrels, and construction of a water pond that provides a suitable habitat for a variety of wildlife species. Biodiversity conservation objectives were monitored during construction and will remain in place.



Hen harrier – Cuevas wind farm, Cuenca

4 PEOPLE

Plenitude values its people, guaranteeing paths of personal and professional growth; it protects their health and safety, as well as their psycho-physical well-being, in a climate that respects diversity and inclusion.

POLICIES AND OTHER REGULATORY TOOLS

- [Eni Code of Ethics](#)
 - [Respect for Human Rights in Eni Policy](#)
 - [‘Zero Tolerance against violence and harassment in the workplace’ Policy](#)
 - Diversity & Inclusion Policy
 - [Annex C to the Internal Control and Risk Management System MSG, ‘Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad’](#)
 - Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility
 - Protocollo Insieme - industrial relations model to support the energy transition
 - Integrated environment, health and safety management system in according to ISO 45001:2018 standard
-

Main Results 2023

STAFF COMPOSITION AT 31.12:

47.7%

WOMEN

(44.9% in 2022)



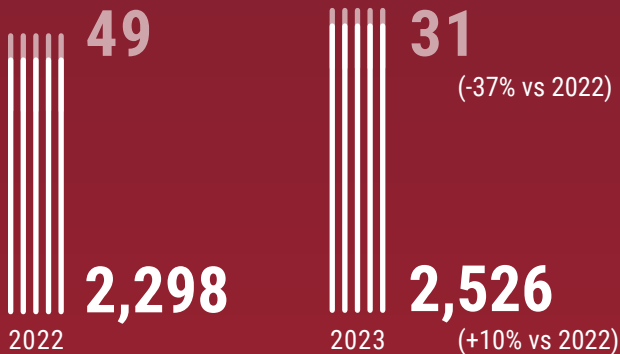
52.3%

MEN

(55.1% in 2022)

2,557 (2,347 in 2022)

EMPLOYEES BY EMPLOYMENT CONTRACT



PERMANENT CONTRACT

FIXED-TERM CONTRACT

TRAINING HOURS

84,706
hours

(58,059 hours in 2022)

34.5
average hours
per capita

(+27.8% vs 2022)



GENDER PAY RATIO

98

for **fixed remuneration**

(97 in 2022)

Gender Pay Ratio calculated at the same role level and seniority

97

for **total remuneration**

(98 in 2022)

Gender Pay Ratio calculated at the same role level and seniority

MANAGERIAL POSITIONS IN ITALY AND ABROAD HELD BY WOMEN

41%

(+1.9 pp vs 2022)

TOTAL RECORDABLE INJURY RATE

1.09

(0.23 in 2022)

*(total recordable injuries/hours worked)
x 1,000,000*

4.1

The value of our people



Plenitude considers people at the centre of its organization and promotes a management model oriented to the **protection and enhancement of each individual**.

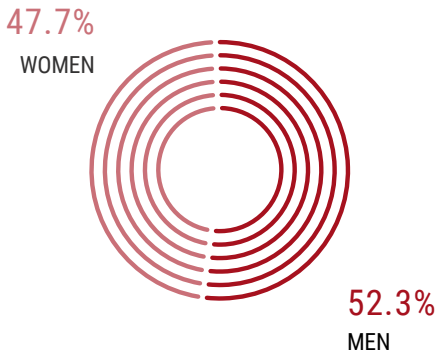
At the end of 2023, Plenitude had **2,557 employees**⁸⁹, an increase of **9%** compared to 2022,

due to the growth of the workforce in line with the Company's expansion, as well as the fact that there were more hirings (383) than terminations (172) during the year. Of Plenitude's employees, 1,769 (69%) work in Italy, while 788 (31%) work in subsidiaries abroad.

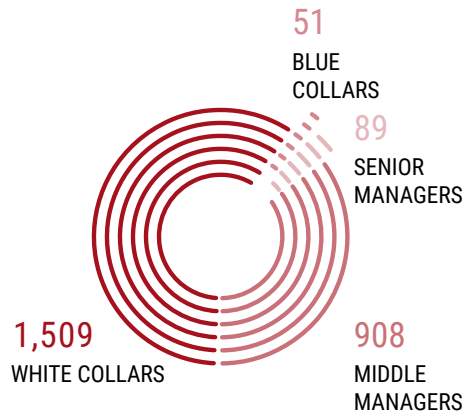
2,557 total employees at the end of 2023

2,526 employees hired with permanent contracts in 2023

EMPLOYEES BY GENDER AT 31 DECEMBER 2023



EMPLOYEES BY EMPLOYEE CATEGORY AT 31 DECEMBER 2023



EMPLOYEES BY EMPLOYMENT CONTRACT AND TYPE AT 31 DECEMBER 2023



89 - For further information on the workforce, please refer to section '[Performance tables](#)'.

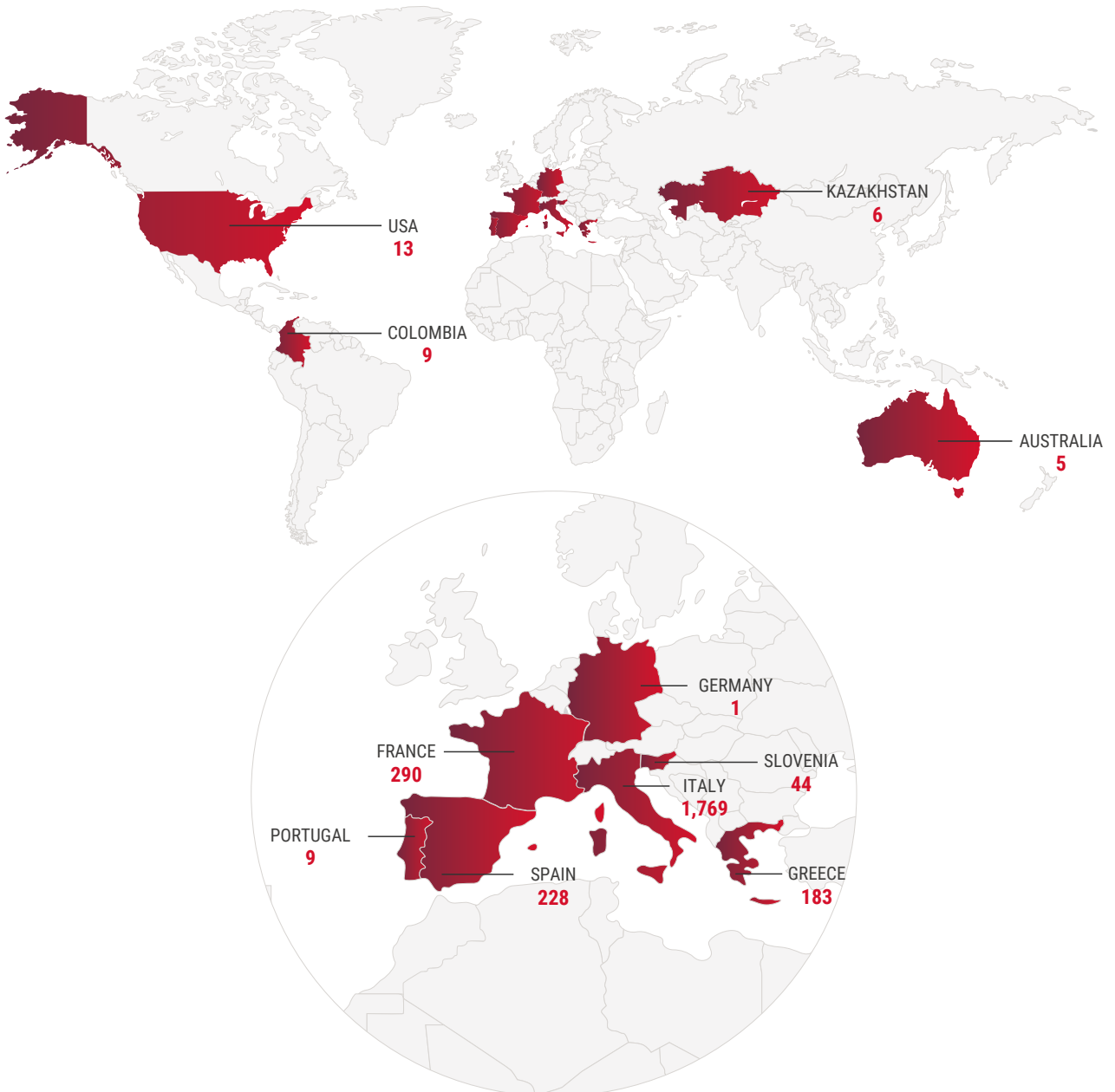
Internationalization

Plentitude's focus on diversity and inclusion is reflected in the Company's composition, which is constituted by **heterogeneous teams** with **different nationalities** in each country where it operates.

EMPLOYEES IN ITALY AND ABROAD AT 31 DECEMBER



EMPLOYEES PER COUNTRY AT 31 DECEMBER 2023⁹⁰



90 - Operation also in the UK, Norway, Austria and Switzerland.

4.1.1. Enhancement and including diversity

Plenitude strongly believes in celebrating diversity without distinctions based on gender, ethnicity, nationality, religion, political affiliation, mental and physical diversity, sexual orientation, health condition, age, or any other personal aspect.

In line with Eni's Code of Ethics, in compliance with the Diversity & Inclusion Policy and the Respect for Human Rights in Eni Policy⁹¹ and consistently with its Benefit Corporation (Società Benefit) Bylaws, which identifies the promotion of diversity and inclusion as one of the common benefit purposes, Plenitude is committed to implementing organizational models that respect opportunities and prevent any discrimination, creating a working environment where diversity represents an element of value in the company's growth path, and where each individual is put in a position to express their ability and talent to the best of their ability. In Plenitude, in particular, management of D&I is divided into three fundamental pillars:

- **Inclusive culture & behaviour:** internal awareness of D&I issues and related prejudices;
- **Leadership/management buy-in and training:** engagement, active involvement and leadership training on the importance of D&I including through testimonials and sponsoring initiatives in such issues;

- **Structural inclusion community:** launching initiatives on D&I issues through the creation of networks of 'change agents' and the involvement of 'allies' to create and disseminate an inclusive culture.

In addition to a series of communication initiatives (e.g. on women's empowerment and intergenerational dialogue, described in detail in the following paragraphs), Plenitude implemented two important projects in 2023 to actively engage people in **shaping a corporate D&I strategy**:

- **experiential pre-assessment:** aimed at getting to know Plenitude people's perceptions of D&I. With the support of the Service Design methodology⁹², the Company created 'Inclusopoly', a game similar to Monopoly, where the path represents the employer journey in Plenitude. The people interviewed were confronted with unexpected events along the way, i.e. real and sometimes extreme situations related to these issues. This experience made it possible to gather insights into the needs of the people in Plenitude and points of attention for improvement;
- **call to action 'Your ideas count':** with the aim of involving the entire Plenitude

population in the co-creation of the D&I roadmap, by giving them the opportunity to propose ideas and initiatives, related to one or more areas (i.e. 'psychological safety', 'inclusive methods/working environment', 'inclusive networks', 'external impact' and 'brand positioning').

The numerous proposals received were then evaluated by a jury of experts on the basis of criteria such as originality and innovation, level of coherence with corporate values, feasibility, generated impact and degree of international scalability. The 5 winning ideas have been included in the D&I Roadmap and work will be done to implement them during 2024 and 2025.

Also in 2023, an assessment was undertaken to measure the level of maturity on the issue of D&I by analysing data, processes and policies and listening to the views of various company figures (e.g. Chief Executive Officer, leadership team, etc.) through workshops, focus groups and dedicated interviews to identify strategic actions and related priorities.





0 incidents of discrimination recorded within the organization

91 - Both policies were implemented by Plenitude on 13 February 2024.

92 - Please refer to the section '[Design thinking for customer centricity](#)' for more information on the Service Design methodology.

Women's empowerment

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC / COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
EQUAL TREATMENT AND OPPORTUNITIES FOR ALL <i>Promoting diversity and inclusion</i>	100% equal pay for men and women in 2025 ⁹³	Gender pay ratio ⁹⁴ of 98 and 97 for fixed and total remuneration respectively	 IN PROGRESS	100% equal pay for men and women in 2025
	50% women out of the total workforce in 2025	47.7% women out of the total workforce in 2023 vs. 44.9% in 2022	 IN PROGRESS	50% women out of the total workforce in 2025
	40% of managerial positions in Italy and abroad held by women in 2025	41% of managerial positions in Italy and abroad held by women	 OBJECTIVE ACHIEVED	≥ 40% of managerial positions in Italy and abroad held by women in 2025
	Continuation of awareness-raising initiatives on D&I issues	<ul style="list-style-type: none"> Initiatives developed to disseminate an increasingly inclusive organizational culture, engaging Plenitude people A D&I Maturity Assessment conducted and Plenitude's D&I Roadmap defined for the coming years 	 OBJECTIVE ACHIEVED	<ul style="list-style-type: none"> Implementation of the initiatives included in the D&I Roadmap 2024-2025 and their monitoring through the D&I Dashboard Increased engagement of Plenitude people from the various business areas and the external community Updating of the responsibilities of the Plenitude Sustainability Committee for guidance and direction in D&I

In 2023, Plenitude reached **47.7% female presence**⁹⁵ (+2.8 pp compared to 2022), with the goal of reaching 50% by 2025, in order to continue its path of women's enhancement and empowerment. Furthermore, the Company recorded **41% of managerial positions held by women**, in Italy and abroad, with a target of maintaining this percentage equal to or greater than 40% in 2025. In each country it operates in,

Plenitude adopts a remuneration policy that, in line with Eni's guidelines, is based on meritocratic principles and respect for equal opportunities, aiming to overcome the gender pay gap, and guaranteeing equal wages and in compliance with the UN principle of 'equal pay for equal work'. Gender pay ratio data for fixed and total remuneration are monitored annually, using a methodology to com-

pare remuneration also at the same role level and seniority. In 2023, the **gender pay ratio** (calculated at the same role level and seniority) is **98** and **97** for fixed and total remuneration, respectively. The same indicator in 2022 stood at 97 and 98, respectively. Regarding the gender 'raw pay ratio', which does not consider role level or seniority, the value recorded in 2023 is 84 for fixed remuneration and 78 for total

93 - Gender Pay Ratio calculated at the same role level and seniority.

94 - Gender Pay Ratio calculated at the same role level and seniority.

95 - For further information on personnel composition, please refer to section 'Performance Tables'.

remuneration. Plenitude reconfirms its commitment to reach the target of 100% equal pay between men and women in 2025 (Gender Pay Ratio calculated at the same role level and seniority).

Finally, during 2024, Plenitude plans to launch a study project on Pay Transparency, linked to the future transposition, scheduled for 2026, of EU Directive 970/2023 aimed at strengthening the application

of the principle of equal pay for men and women for equal work or work of equal value through pay transparency and its application mechanisms.

The importance of communication and intergenerational dialogue

Aware of the importance of communication in the company, as a key tool for business development and as a neces-

sary condition to guarantee a motivational and collective environment, Plenitude organized various Diversity & Inclusion ini-

tiatives, aimed at developing its people's communication skills.



FOCUS ON

PLENITUDE'S COMMITMENT TO WOMEN'S EMPOWERMENT

Plenitude is committed to promoting diversity and inclusion among its people as core values not only for the well-being of people in the company, but also for communities. The main initiatives in 2023 include:

SheTech Membership

On the occasion of International Women's Rights Day (8 March), all Plenitude people in Italy were given the opportunity to join the SheTech^e Community, a non-profit organization aiming to raise awareness on gender equality in the digital and tech world, for free. By joining the Community, members have access, for example, to networking events, an internal mentoring program and training on digital, tech and soft skills. In Plenitude, 113 people signed up (93 of them women) while 10 memberships were donated externally.

Plenitude for 25 November

Continuing on from previous years, Plenitude supported the 'Orange the World' initiative launched by UN WOMEN, the UN agency for gender equality and women's empowerment. On 25 November (International Day for the Elimination of Violence against Women), the national anti-violence and stalking number 1522 was publicized in Plenitude shops in Italy by means of window transfers, posters and stickers. The anti-violence number was also printed in more than one million bills, with the aim of providing a means of protection to all of Plenitude's stakeholders.

'Not a fault but a responsibility: men and November 25th event

On 30 November, a webinar was delivered in English to the entire Plenitude population, in cooperation with Fondazione Libellula^f (a foundation that promotes a culture eliminating violence against women and gender discrimination), which addressed the topic of men's contribution to the International Day for the Elimination of Violence against Women. The aim was to give tools and advice on how to approach a possible privilege not as guilt but as a responsibility.

e - Please refer to <https://shetechitaly.org/> for further information.

f - Please refer to <https://www.fondazione.libellula.com/it/> for further information.

FOCUS ON**PLENITUDE'S COMMITMENT TO PROMOTING THE IMPORTANCE OF COMMUNICATION****Webinar 'Communicating (is) Inclusion – Words and Thoughts for Well-Being'**

On 27 February, a webinar was organized in cooperation with Indig^g, an agency specializing in inclusive and accessible communication, to understand the benefits of questioning the way we have always communicated in our lives. The meeting allowed us to understand how language is a necessary tool to become aware of, relate to and communicate with ourselves and other people, and how it can be discriminatory in some cases. Around 500 people participated in the webinar and the initiative received a rating of 8 out of 10.

Online event 'Inner stereotypes: your true self'

The aim was to explain the origins and usefulness of stereotypes, their impact on the human mind and potential consequences, including self-sabotaging important choices and career possibilities. The meeting also illustrated some strategies for recognizing whether you are a victim of internalized stereotypes and what self-imposed limitations you could be experiencing (even unconsciously), in order to be able to change them. More than 300 Plenitude people participated in the webinar.

g - Please refer to <https://indig.info/> for further information.

A major contemporary challenge is the coexistence of several generations, something that has never happened before and which, as in other areas of life, also impacts work dynamics.

One of the main consequences of living in an intergenerational world is the need to rethink the rules on a table with multiple players capable of deciding and acting with new tools.

The definition of such rules must necessarily take into account the different philosophies, lifestyles, behaviours, expectations and languages of each generation.

To facilitate intergenerational

dialogue, such as Diversity & Inclusion, Plenitude in 2023 launched the following initiatives:

'KNOW YOUR TIMES - MULTIGENERATIONAL FUTURES' EVENT

Organization of a webinar in cooperation with Generation Mover⁹⁶ and attended by around 400 colleagues, in which the perspectives of the different generations present in Plenitude (Boomers, Gen X, Gen Y and Gen Z) were presented, highlighting how age diversity has become increasingly fundamental within work contexts.

CONNECTING GENERATION AND FUTURES' WORKSHOP

Organization of a webinar exploring the topic of age diversity with the participation of colleagues from all four different generations in Plenitude. The occasion made it possible to delve into the relevant behaviours without falling into stereotypes and to become more aware of the situations in which different generational dynamics come into play.

In 2024, Plenitude will continue on its path, developing more projects in the area of age diversity and corporate seniority.

96 - [Generation Mover](#) is a network with the objective of developing a systemic and methodological approach for the enhancement and utilization of generational characteristics in companies.

4.2

Concern for people's health and safety



The health and safety of workers is an essential element for Plenitude in all its business activities. These aspects go beyond mere compliance with regulations; they are a fundamental pillar in ensuring a healthy, safe and productive working environment. Addressing these issues means constantly working on risk minimization and continuous improvement of HSE (Health, Safety, Environment) practices.

Plenitude's development, focused on growing its assets and processes also through company acquisitions, led to a gradual increase in the complexity of occupational safety issues, making it markedly different from previous years. In response to this challenge, the company implemented a number of initiatives aimed at change management related to critical issues.

Plenitude has implemented special management systems in the areas of Health, Safety and Environment (ISO 45001 and ISO 14001) to en-

sure that all aspects are constantly monitored with a view to continuous improvement in line with Eni's policies and guidelines, and which aim to maintain the highest national and international regulatory standards and ensure safe and healthy working conditions, preventing the occurrence of accidents, injuries and work-related illnesses.

Plenitude's Health, Safety, Environment & Quality (HSEQ) unit plays a central role in the monitoring, guiding and coordinating actions, promoting the dissemination and sharing of best practices and providing technical support to the various corporate structures, in order to identify opportunities for improvement and ensure a constant commitment to risk reduction.

Plenitude places the safety of its employees and contractors at the heart of its operational priorities, with **the ambitious goal of zero work-related injuries, minimizing accidents and preserving asset integrity.**

The definition of specific performance indices, in line with the methods adopted by Eni, is a fundamental step towards constantly monitoring and improving corporate safety performance.

In 2023, although no fatal or partially or totally incapacitating injuries occurred, the increase in the number of cases recorded, especially among contractors, resulted in a **Total Recordable Injury Rate (TRIR) of 1.09** (up from 2022) and highlights the need to further strengthen prevention and protection measures.

This commitment is tangibly translated into **awareness-raising and training programs, aimed at promoting a safety and environmental culture** across the organization through:

- **Non-compulsory training initiatives** for HSE and non-HSE personnel, including courses on operational safety management, behavioural safety, industrial hygiene and civil liability.

- **Workshop to disseminate the safety culture**, involving Technical Partners, contractors and numerous employees. These events include Safety and Environment Pacts, HSE Days, safety workshops, HSE forums for carriers, and opportunities for employers, Health and Safety Officers (RSPPs) and contractors to share and compare notes.
 - Useful tools and documentation to promote and increase safety culture, including the **Safety Golden Rules and Principles, educational videos** such as 'Safety Starts @Office' and 'Safety Starts @Home', and **Lessons Learned**.
 - **Direct communications** from Management and Employers.
 - Sending of **monthly HSE dashboards** to monitor key HSE issues and performance.
 - **Promotion of a constant exchange of knowledge and best practices** between all the people in the HSE professional area of Plenitude and the subsidiaries through regular meetings such as 'Good morning HSE'.
- Plenitude also invests in the adoption of new digital tech-

nologies to improve safety at work, particularly for certain operational figures or those performing field inspections, ensuring adequate protection for operational figures involved in higher risk activities. This proactive approach reflects the Company's ongoing commitment to ensuring a safe and secure working environment for all its employees, contractors and stakeholders, thus contributing to the Company's long-term success and sustainability. This also includes initiatives to adopt digital tools for recording and reporting incidents and unsafe conditions in the field (**HSEni App**).



FOCUS ON

SAFETY GOLDEN RULES AND PRINCIPLES

Campaign on the 10 Safety Golden Rules and 2 new Principles, which aim to promote virtuous and conscious behaviour to safeguard all our workers, both employees and contractors.

The aim of the campaign is to promote rules that must be followed when carrying out work activities, in order to raise awareness of safety and respecting the minimum safety requirements.

The Golden Rules are the application of good practice criteria in specific activities and highlight behavioural aspects that are particularly relevant for prevention.





FOCUS ON

LESSON LEARNED

Lessons Learned are a useful tool for consolidating the experience gained from incidents that have occurred, sharing the dynamics of the incident, the causes and actions for improvement within the organization.

The dissemination and sharing of lessons learned after incidents is a key activity aimed at reducing the likelihood of similar events occurring in the future.

We firmly believe in the importance of this activity, which is why we promote the dissemination of incident materials and analyses to all companies in the group.

In each Lesson Learned the following contents were conveyed:

- the description of the dynamics of the incident;
- analysis of the root causes that led to the event;
- analysis of the actions identified to eliminate the root causes and prevent the incident from occurring again;
- a summary of the experience gained and a message on how to improve the safety conditions at our sites.



FOCUS ON

AppHSE

App created with the aim of making a digital work tool, accessible on the move, available to staff in order to manage certain safety processes (i.e. reporting of unsafe acts/conditions, compilation of operational checklists) and to access awareness material (Safety Golden Rules, Process Safety Fundamentals, Environmental Golden Rules).



EMERGENCY PREPAREDNESS AND RESPONSE

Emergency preparedness and response plays a crucial role within our organization. Emergency response procedures are constantly tested in drills, which are essential for emergency preparedness, testing response capacity in terms of plans, resources, means and materials and identifying appropriate corrective actions.

The planning phase involves an assessment of all possible emergency scenarios, allowing us to develop dedicated plans outlining the actions to be taken in the event of an emergency. It is then tested the validity of these plans through emergency drills, which simulate a wide range of possible scenarios.

In 2023, four actual emergencies occurred (all caused by factors external to the Company), for which none of our assets or people were adversely affected thanks to the timely and effective emergency management response.

In 2023, in light of the increased attention related to the seismic characteristics of our Pozzuoli site, an event was organized with Eni to raise awareness about the management of seismic emergencies, developed in collaboration with the Civil Protection Department and included in the 'National Civil Protection Week' calendar and concerning 'Volcanic Risk Awareness - Focus on the Phlegraean Fields and Eni's preparedness'.

To improve emergency management still further, renewable assets and their contact persons in the MyGis system are in the process of being mapped. This initiative aims to speed up the exchange of crucial information during emergency situations, enabling us to act even more quickly and effectively to ensure safety and business continuity.

INDUSTRIAL HYGIENE

In line with the strategy implemented in previous years, Plenitude adhered to initiatives aimed at effectively managing risk factors in the workplace, including implementing specific reference standards to assess the microclimate and other chemical and physical parameters in the indoor environment. This reference standard is being extended to the other subsidiaries.

ASSET INTEGRITY

Plenitude ensures that its assets are properly designed, properly built and properly operated, ensuring maximum reliability and, above all, safety for people and the environment.

2024 commitments

- Focus on the analyses needed to **prevent HSE events through the implementation of the THEME methodology** and promoting the use of tools for the predictive analysis of weak signals through **Safety Pre-sense**.
- **Strengthening project management and operational management in the field** through increased specialized supervision and control of suppliers.
- Focus on **third party management** activities both in the selection and qualification phase (by updating HSE requirements for each type of service) and in the management of the contractual relationship (through kick off meetings, periodic audits to verify compliance with contractual requirements).
- **Provide specific training** for operational staff on sites.
- Implementation of a **dedicated Process Safety Assessment** in order to identify good practices consistent with the specific characteristics of our business.
- Organization of **workshops on specific topics** aimed at safety professionals and personnel involved in technical services.



FOCUS ON

THEME

'The Human Error Model for Eni' (THEME) is a structured model for analysing behaviour and the Human Factor in relation to safety, and more generally to HSE, which includes the identification of factors influencing behaviour and intervention strategies aimed at behavioural change.

The THEME Model defines an innovative method of investigating safety within the organizational context, integrating theoretical approaches based on human error with others centred on the analysis of contextual and cultural factors that contribute to a safe workplace.

The aim of the model is to analyse the probability of human error, the adequacy of barriers and the cultural context in which work activities take place. Based on the findings, the method suggests a number of intervention tools to correct risky behaviour and further strengthen the human barriers present.

The observation and analysis also of what worked is fundamental. It is not only about what 'goes wrong', but also about what 'goes right'. This is because the role of the positive approach is considered important in stimulating and motivating workers to continue on the road to working safely.

FOCUS ON



SAFETY PRE-SENSE

Safety Pre-sense is an innovative digital product that, starting from reports of near misses and recording of dangerous conditions/actions, aims to automatically extract and analyse recurrences and correlations related to dangerous situations that show similarities with past accidents in order to enable the implementation of targeted preventive actions.

Following the analyses, the system will generate an alert, depending on the degree of relevance expressed by the maturity indicator assumed by the recurring hazardous situations, so that the situations can be taken care of, examined, and addressed by implementing appropriate actions.



Roquefort Plant - France

4.3

Protecting well-being and supporting growth



4.3.1. Workers' well-being

MATERIAL TOPIC	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
DEVELOPMENT AND WELL-BEING FOR PEOPLE	Communication to improve the perception of the welfare offer in 2023	Activation of a group dedicated to welfare initiatives on Workplace, Eni's social network	OBJECTIVE ACHIEVED	Direct activity on Workplace to disseminate welfare initiatives in 2024
	Extension of the Beyond Smart Working project with the gradual involvement of all Plenitude people during 2023	Continuation of the Beyond Smart Working project and its dissemination to foreign companies	OBJECTIVE ACHIEVED	
	Periodic monitoring of the Organizational Health Index (OHI) indicators	Continuation of the OHI survey, which in 2023 involved all Plenitude people in Italy and abroad	OBJECTIVE ACHIEVED	Continue to monitor OHI indicators periodically

For Plenitude, well-being for people is a primary value: all people can access the Company's **welfare plan**, considered a best practice in the sector,

through which the Company develops numerous initiatives aimed at favouring the work-life balance as well as facilitating parenting, enhancing the

physical well-being and mental health of its employees and offering innovative tools for managing their work.

Main welfare initiatives⁹⁷

PHYSICAL AND MENTAL WELL-BEING OF PEOPLE

- **Health Agreements:** agreements to offer specialised medical services with discounts on standard prices. Eni signed agreements with San Raffaele Hospital in Milan, Policlinico San Donato and Campus Bio-Medico University in Rome.
- **Oncological and cardiovascular prevention initiatives** (Prevent with Eni project and Early Diagnosis Plan). With a view to offering all people access to the prevention service, the 'Prevent with Eni' service has been significantly expanded throughout Italy in 2023.
- Free **oncology information desk** dedicated to Eni people who are facing, as patients or as relatives, cancer. The service is remote and activated with a dedicated number.
- **Activation of the 'More Health' service** for qualified home and digital health-care through the Doc 24 platform.
- Anonymous and confidential **psychological listening service** dedicated to Eni people in Italy and abroad 24/7. The service is remote and activated with a freephone number or via web.
- **Harassment Help Line:** dedicated psychological support for victims of gender-based violence and harassment. The service, available for Italy, is remote and activated with a freephone number or via web.
- **Social worker:** provides professional technical support and, together with the employee, defines an intervention plan directing them to the most suitable territorial facilities. Active service at the Rome and San Donato Milanese offices.
- **Promotion of physical activity** through agreements with around 2,000 sports centres.
- **Stop smoking service:** there are facilities in the area for all those who require support to stop smoking.
- **Eni's Blood Donor Group** (Gruppo Eni Donatori Sangue, GEDS), with the support of Avis, organizes periodic blood donation campaigns at its Milan and Rome sites to support the culture of donation and contribute to making the availability of blood in hospitals less critical.
- **Plenitude Virtual Tour:** this is a virtual sports relay race (running, cycling, swimming or even just walking) in which all Plenitude people can participate and which fits in well with Workplace Health Promotion, the World Health Organi-

97 - The contents of the table shown refer to Plenitude's Italian boundary.

zation's program for workplace health promotion, which Plenitude has joined. Each employee contributes kilometres by playing his or her favourite sport in his or her city.

- Promotion of **cardiopulmonary resuscitation and early defibrillation (BLSD)**: installation of Automated External Defibrillator (AED) at the premises and training staff on how to use it.

WAY OF WORKING

- Possibility to use **smart-working**: 12 days a month for employees in Italy, which can be extended in case employees experience health problems affecting themselves or their children.
- **Flexible hours** allowed on a daily and seasonal basis.
- Offer of agreements favouring the use of **public transport, carpooling, and bike-sharing**.
- **Ticket Restaurant**: in 2023, the value of the Ticket Restaurant is increased for smart working days.

PARENTING AND FAMILY

- Possibility of fully remunerated **paternity leave** for 10 working days.
- Since 2015, Eni has guaranteed its people worldwide the application of the minimum maternity standards set by the International Labour Organization (ILO).
- Activation of two **digital training courses** in order to support parents throughout the child evolution process.
- Activation of **New Smart-Working to support the family** – Welfare and sustainability⁹⁸:
 - New parents: up to 12 days a month with the possibility of making up 2 days not taken in the previous month.
 - Pink - pregnancy period:
 - up to 12 days a month from the employee's notification of pregnancy until the completion of the sixth month of pregnancy, with the possibility of making up a maximum of 2 days not taken in the previous month.
 - up to 5 days a week from the seventh month of pregnancy until the beginning of the compulsory abstention period.
 - Welcome mum: up to 5 days a week for 4 consecutive weeks at the end of maternity leave and within the following 5 months.
 - Welcome dad: up to 5 days a week for 4 consecutive weeks after the birth/entry of the child into the family/in Italy and within the following 5 months.

98 - All the plans below are valid for natural, adopted or pre-adoptive children.

- Summer Kid: children under 16. Up to 5 days a week for 4 weeks, even fractionated, in the period from the closure to the reopening of the schools, guaranteeing the disposal of at least two consecutive weeks of holidays during the school closure period and having achieved the holiday disposal target for the previous year, subject to technical organizational requirements.
- Health protection of children with disabilities and health protection of employee with pathologies recognized pursuant to Law no. 68/1999: up to 12 days a month with the possibility of making up 2 days not taken in the previous month.
- **Offer of agreements to promote participation in cultural initiatives** such as shows, museums and exhibitions.

SUPPORT TO THE NEW GENERATIONS

- Possibility to benefit from the **Eni nursery school** dedicated to children from 0 to 6 years old in Milan and Rome.
- Opportunity for children aged 6 to 14 to attend **summer camps** with sports, recreational and educational activities with a focus on environmental topics (e.g. energy saving and circular economy) and diversity and inclusion (e.g. bullying and cyberbullying).
- Organization of **Summer Camps** for young people aged 15 to 16, with a focus on interculturalism, respect for human rights and sustainability.
- Promotion of programs to support and develop younger generations' talents by activating initiatives dedicated to **guiding them to make conscious choices concerning their educational and professional careers**.
- **Possibility to apply for a grant of up to €3,000 per year for employees with young children aged 0 to 3 years** for the reimbursement of expenses incurred for nursery fees and babysitting services⁹⁹.

COMMUNITY SERVICES

- Availability of access to the **Fragibility** platform to support the management of problems associated with the management of elderly or dependent family members and for the care of children and young people with specific learning disorders.
- **One-off payment of a 200.00€ bonus** for fuel purchases at participating Eni and Enilive stations or electric charging at the charging stations available on the Be Charge app.
- **Bonus of 70.00€** on the Per Noi offer (one-off payment): for electricity and gas utilities for people who have activated the 'Per Noi' offer.

Moreover, since 2017, employees can turn a percentage of the participation bonus into welfare goods and services by freely selecting, through a dedicated web platform, the options that best meet individual and family needs and purchasing products and services at favourable prices thanks to a wide range of agreements. With a constant undertaking to **monitor and adjust the services**, Plenitude keeps improving its services, in line with international best practices, to provide its employees with an increasingly tailored environment

to their needs. To facilitate attraction and retention, Plenitude launched the **'Employee Experience'** program in 2022. This program consists of several welfare initiatives organized along three main lines:

- **'Well-being & Engagement'** to promote well-being and work-life balance. In addition to the initiatives listed above, for example, the **Beyond Smart Working** project continued in 2023 to consolidate a 'fluid' working model by increasing efficiency, flexibility and work sus-

tainability. Between January and May 2023, the scale-up phase of the practices was conducted in all Plenitude sites in Italy, thanks to the network of Ambassadors involved in the project. In addition, dissemination of the model to the group's foreign companies also began in the latter part of the year.

- **'Purpose & Alignment'** to promote Plenitude's values and identity. In addition to the events described under D&I, several initiatives were organized for the participa-



Plenitude Offices

tion and inclusion of people in Plenitude, such as, for example, 'Welcome to Plenitude', which welcomes new hires, the change management path 'The Person at the Centre' and the 'Open Doors' meetings (practice

of the fluid working model 'Beyond Smart Working'), to foster a direct exchange with top management¹⁰⁰.

- **'Culture & Communications'** to improve communication and listening within the com-

pany. In 2023, Plenitude has been committed to listening to and involving employees in order to better understand their needs. In November 2023, the **Organizational Health Index (OHI) survey** was launched to identify

100 - Please refer to section ['4.3.2 Training and development - Initiatives for participation and inclusion in Plenitude'](#) for further information about these events.

strengths and opportunities to improve corporate health and promote collaboration and integration. The survey involved all Plenitude people in Italy and abroad. Its results will help define and develop the improvement actions that will be implemented in the coming years. Plenitude is committed to

periodically monitoring the performance of the OHI indicators with a commitment to continuous improvement.

A further implementation of the program, which places the person at the centre of everyday choices and activities, is '**The people experience approach**', which aims

to design and develop spaces and services to satisfy people's work and well-being needs. With this in mind, new spaces (i.e. the new Be Power headquarters in Milan) were planned in 2023, also paying attention to the energy saving aspect.

FOCUS ON



THE PROTECTION OF THE HUMAN RIGHTS OF PEOPLE IN PLENITUDE

Plenitude recognises its responsibility to promote all people's rights and reject any form of forced or child labour. It condemns all forms of worker mistreatment, as well as any psychological or physical abuse or coercion. The Company guarantees all its employees **freedom of association and collective bargaining** and protects them by implementing measures that **ensure their health and safety**.

For this purpose, the Company applies the principles of the Code of Ethics in all circumstances. It draws inspiration from the best practices of international standards to develop its business activities throughout the value chain, respecting the current local, national, and international regulations on human rights protection. Plenitude adheres to Eni's Zero Tolerance MSG, which prohibits all forms of violence and harassment in the workplace and promotes a corporate culture based on respect, professionalism and non-discrimination. In February 2024, Plenitude implemented the '**Respect for Human Rights**' policy and the '**Zero Tolerance against violence and harassment in the workplace**' policy, which replaces the Zero Tolerance MSG.

Plenitude is committed to building satisfactory and lasting relationships with all workers focusing on respecting human rights in the workplace.



Plenitude's industrial relations model is based on constant dialogue with trade unions through information and consultation processes defined at the national and international levels.

4.3.2. Training and development

Plenitude believes in the growth and enhancement its people’s skills as a business development driver. To this end, the company provides diversified training courses that

increase knowledge, in technical and soft skill areas, and motivate people.

Training

MATERIAL TOPIC	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
DEVELOPMENT AND WELL-BEING FOR PEOPLE	Maintain the target of 27 average hours of training per employee in 2025	34.5 average hours of training per employee	 OBJECTIVE ACHIEVED	≥ 30 average hours of training per employee per year in the 2024-2027 Plan
		Over 9,000 hours in Big Data and ICT delivered in 2023	 OBJECTIVE ACHIEVED	

In 2023, Plenitude invested over **€2.1 million in training** (+16% compared to the €1.8 million spent in 2022), with an average expenditure per employee of €867.

A total of **84,706 hours of training** were provided in 2023 (+46% compared to 58,059 hours provided in 2022), or an **average of 34.5 hours** per capita (+28% compared to 2022), thus exceeding the target of 27 average hours that had been set for 2025. Courses were de-

livered through both digital and classroom channels, recording an upturn in in-person attendance, with a 137% increase over 2022.

Plenitude will continue to use training as a strategic lever, so the training target in the 2024-2027 Plan provides a minimum of 30 hours per year per employee. During the last few years, Plenitude has undertaken a transformation process of its business strategy, which is reflected in the training cours-

es offered, through which it aims to provide employees with effective and innovative tools to handle the key topics for business development, in line with its commitment to energy transition and enhancement of human capital.

34.5 average training hours (+28% vs 2022)

TRAINING BY EMPLOYEE CATEGORY (AVERAGE HOURS) IN 2023

2.1 million €
investments
in training



FOCUS ON



TRAINING ON HUMAN RIGHTS

The principles of respect for human rights are constantly disseminated to the entire company population, through the provision of **human rights training** and through dedicated events. With the 'Human Rights Eni' awareness-raising plan launched in 2020, Plenitude is committed to involving the entire target population: middle and senior managers in Italy and abroad, using four modules (Security & Human Rights, Human Rights and Relations with Communities, Human Rights in the Workplace, Human Rights in the Supply Chain).

Compared to the previous year, there was a decrease in the number of hours dedicated to human rights training and the number of employees involved, due to the fact that the courses in the Human Rights Eni program were made available on Enicampus as Open courses, thus free to enrol and use. Moreover, a large number of people have already been trained in previous years.

Plenitude supports the development of its talents by creating opportunities for professional growth and enhancing individual skills. The Company offers the opportunity to participate in master's degrees and specialized courses thanks to several partnerships with universities or training institutions, including Eni's and Eni Corporate University's well-established partnerships with Bocconi University, Polytechnic University of Milan

and ELIS, a non-profit organization that works in synergy with schools and companies in orientation and training activities.




In addition, Plenitude has organized upskilling courses aimed at acquiring specific knowledge in Data Analytics and ICT. Overall, more than 9,000 hours of training were delivered in 2023, involving more than 400 participants in the process of developing strategic skills for the

company, exceeding the targets Plenitude had set for the year in question, i.e. the delivery of 6,000 hours of training.

**Over 9,000
hours
of training
delivered in
digital upskilling
courses**

Growth paths

As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC / COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
DEVELOPMENT AND WELL-BEING FOR PEOPLE <i>Promoting diversity and inclusion</i>	Maintaining 100% of target employees involved in performance appraisal in 2023	100% of target employees involved in performance appraisal in 2023	 OBJECTIVE ACHIEVED	Maintaining 100% of target employees involved in performance appraisal in 2024
	Continuation of the 'Person at the Centre' change management course in 2023	12 'Person at the Centre' meetings for all Plenitude people in Italy and abroad	 OBJECTIVE ACHIEVED	
	Maintaining induction courses and networking paths and launch of the 'Welcome to Plenitude' initiative for new recruits in 2023	'Welcome to Plenitude' events started in early 2023	 OBJECTIVE ACHIEVED	Maintaining induction courses and networking paths and launch of the 'Welcome to Plenitude' initiative for new hires in 2024. Extension of the onboarding program to foreign subsidiaries. CEOnterroad, the CEO's roadshow in all Plenitude locations worldwide, is planned in a new and evolved format in 2024

Plenitude pays special attention to the development and continuous improvement of all its people, adopting various tools and initiatives aimed at harmonizing business and individual needs. Key elements of this strategy are the **performance management** system and **annual review processes**, which involve the entire company population. Plenitude also uses potential detection tools adapted to different population groups (juniors, experts and seniors) and profes-

sional models to monitor and enhance skills.

2023 marked a profound innovation in the performance management process (for non-senior managers), with the adoption of a more flexible rolling model that empowers and recognizes the uniqueness of each person. This includes, at an early stage of the process, the individual assigning themselves objectives and, in the course of the year, the possibility for the manager and the indi-

vidual to introduce changes to the assigned objectives if there are changes in activities or priorities. This makes **constant dialogue between manager and employee** central and promotes a **culture of feedback** as an essential tool for growth and development. The new system also creates a **virtual space for 'cross-feedback' mechanisms** in which one-to-one feedback can be provided and requested from Eni managers and colleagues, fostering, through the exchange of strengths and ar-

eas for improvement, a shared approach and contributing to a more relaxed and efficient working environment.

The combination of these tools and innovations reflects Plenitude's commitment to putting the individual contribution at the centre and pro-

viding an environment that allows each employee to express their potential in their unique way.

Internal communication supports the evolution of the company and its people through various initiatives that appeal to people's motivation and engagement.

100%
of employees
involved in
performance
appraisal





FOCUS ON

Change management path 'The person at the centre': launched in 2022, it involved all people in Italy and abroad during 2023, aiming to:

- Convey Plenitude's vision of the centrality of the individual by preparing the ground for maximizing the effectiveness of further initiatives focused on talent development and increasingly fluid ways of working.
- Accompanying people on a personal development path to support a daily routine in line with this strategy by working on vision, mindset, emotional climate and execution while acting on motivation.
- Support management in expressing evolutive leadership that values uniqueness, talent and engagement in line with human centrality and sustainability.

In 2023, 10 online meetings were held for all Plenitude people in Italy and abroad, 4 targeted online meetings for resource managers and a two-day offsite meeting with the leadership team. The in-person course involved all Italian sites for a total of 13 meetings.

Welcome to Plenitude: as regards onboarding, 'Welcome to Plenitude' events were launched at the beginning of 2023, on a quarterly basis, with the aim of providing information about Plenitude to new hires, with particular reference to the company's mission and values, sustainability strategy and the characteristics of the three businesses.

Plenitude goes beyond: initiative launched to involve Plenitude people in co-building the company's future strategy and create an opportunity for discussion and interaction with the Chief Executive Officer. It is a series of **meetings designed with the Future Thinking methodology**. Based on a future scenario founded on reliable macro trends and forecasts, people interact and provide answers to two 'simple' questions:

- **Business** - technologies/innovation: **what is Plenitude not doing or not doing enough to be prepared for 2040 (energy transition)?**
- **People** - reflections on the human and cultural factor: **what will be the changes in the behaviour, culture/value aspects of Plenitude people and in the way of working?**

This is an engaging experience that fosters knowledge between people-

10 online meetings
for all Plenitude
people in Italy
and abroad

13 in-person meetings
for all Italian sites

4 online meetings
for resource managers

1 two-day offsite
meeting with the
leadership team

Started in early
2023, meetings with
quarterly frequency

4 editions
in 2023

100 participants

and compares different points of view on who we are and what we want to be. About 100 people were involved in 2023, with 4 editions of about 25 participants from different backgrounds, profiles and geographies.

Days dedicated to sharing and learning about business

OPEN DAY: families and friends were hosted at Plenitude sites around the world, during days dedicated to sharing and learning about the business. With games, activities and learning moments dedicated to the theme of e-mobility, energy management and renewables, all participants were able to get to know the company more closely, through various experiences, including the board game 'La Via Elettrica' dedicated to children and e-car driving experiences for older children, and a visit to the Energy Management Market Room.

Immediate and direct exchange with management through **60-minute online meetings**

Open doors: initiative to promote trust, transparency, and immediate and direct exchange with management through 60-minute online meetings. Each of the people in the management team, in turn, made themselves available to answer the professional and personal questions of participants, recounting aspects of their lives that go beyond their own role. Participation is voluntary, up to a maximum of 30 people, and it encourages an atmosphere of conversation and interaction.

4 global events streaming

In15minutes Plenitude News: four global streaming events created from the need to spread knowledge and awareness about Plenitude's objectives and key results (OKRs) in a simple, brief, understandable way and involving all Plenitude people in Italy and abroad. The format has a duration of only 15 minutes and sees the dissemination, for each OKR, of information on what Plenitude is actually doing on the topic, with 5/6 speakers representing teams working on the projects identified as case studies.

15-minute format

4 virtual relays in: Italy, Kazakhstan, Texas and Spain

Virtual Tour: a sporting initiative that aims to promote a culture of health, well-being and sustainable behaviour, while promoting integration and knowledge of Plenitude's renewable professions and sites and the culture of the places where they are located. People are invited to practice their favourite sport and participate in a virtual relay race, sharing photos and videos of their training. Four virtual relays are planned, two in 2023 and two in 2024, set in Italy, Kazakhstan, Texas and Spain.

5 COMMUNITIES

Plenitude is committed to creating shared value in the territories in which it operates, both by spreading the culture of sustainable energy usage in favor of a collective commitment to the energy transition, and by supporting initiatives aimed at sustainable and inclusive local development.

POLICIES AND OTHER REGULATORY TOOLS

- [Eni Code of Ethics](#)
 - [Respect for Human Rights in Eni Policy](#)
 - Management system on corporate responsibility according to the ISO 26000:2010 standard
-

Main Results 2023

CORPORATE VOLUNTEERING

2 days per year
of paid leave for Plenitude people



SPREADING THE CULTURE OF SUSTAINABLE ENERGY USE

Via
Instagram:

624
contents
created

5,400
followers
(+ 3,200 compared to 2022)

9 million
impressions

PROMOTION OF ELECTRIC MOBILITY

over **9 million**
impressions
on Facebook and Instagram

>4 million
users
of coverage

>20,000
clicks
to content

ENERGY EFFICIENCY PROJECTS AT MUSIC EVENTS, AS A PARTNER

Attendees:

384,000
at Primavera Sound Festival

4,000
at the Opera Festival

35,000
at the C2C Festival

COMBATING ENERGY POVERTY

Supported **9** projects
on Italian territory

COMBATING EDUCATIONAL POVERTY

Supported **5** projects
on Italian territory

LOCAL DEVELOPMENT

27 Italian elementary school involved in
'Più conosco, meno consumo' (The more I
know, the less I consume) project

In Italy where Plenitude operates in the power production from renewable sources, urban redevelopment and energy efficiency interventions in municipal buildings and public lighting were supported

SUPPORT FOR LOCAL COMMUNITIES

3.75 mln €

invested in supporting local
communities

(+80% vs 2022)

5.1

Spreading the culture of sustainable energy usage



As required by Law No. 208/2015 on Benefit Corporations (Società Benefit), the declared targets for the reporting year, the results achieved and future targets are given below.

MATERIAL TOPIC / COMMON BENEFIT PURPOSE	2023 TARGETS	2023 PERFORMANCE	STATUS OF ACHIEVEMENT	FUTURE TARGETS
SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE <i>Spreading the culture of sustainable energy usage</i>	COMMUNICATION: <ul style="list-style-type: none"> evaluation of the launch of campaigns for raising awareness about the principles of conscious and responsible use of energy preparation of a content plan that will aim to continue to keep the messages conveyed by the 'Vitamin E' and 'Guide to high energy prices' initiatives in 2022 formalization of new partnerships to promote more efficient and responsible energy use Participation in the '1 light up less' initiative 	COMMUNICATION: <ul style="list-style-type: none"> campaigns implemented to raise awareness about the principles of conscious and responsible use of energy, through an ad hoc content plan (e.g. One Plenitude, Evolvere's 'Adesso' newsletter magazine) formalized and well-established partnerships to promote a more efficient and responsible use of energy (e.g. Eataly with 'Sustainable Paths for a New Energy', with Olimpia Milano for 'Olimpia @ School') and to promote electric mobility (e.g. Electric Days through Be Charge) Participation in the '1 light up less' initiative 	 OBJECTIVE ACHIEVED	COMMUNICATION: Continuing on from what was achieved in 2023: <ul style="list-style-type: none"> evaluation of the launch of communication campaigns to continue awareness-raising on the principles of responsible and conscious use of energy in 2024 preparation of a content plan that will aim to continue to maintain the messages conveyed by the 2023 initiatives
	EDUCATION: <ul style="list-style-type: none"> Launch of projects that unite the worlds of art and energy Through Evolvere: participation in events to promote the energy transition culture and development of new educational projects for children 	EDUCATION: <ul style="list-style-type: none"> Projects launched that combine the world of art with energy (e.g. 'Feeling The Energy' installation as part of the Bergamo Brescia Italian Capital of Culture 2023 event and the 'Connections' installation at the Fuori Salone in Milan, through Be Charge) Through Evolvere: participation in events to promote the energy transition culture (e.g. participation in the Coldiretti Agricultural Village stages) and development of new educational projects for young children (e.g. Switch on Energy) to raise awareness about photovoltaic issues 	 OBJECTIVE ACHIEVED	EDUCATION: Continuing on from what was achieved in 2023: <ul style="list-style-type: none"> valuation of the launch of projects uniting the worlds of art and energy in 2024 preparation of a plan of educational initiatives that can continue to spread the energy culture

	<ul style="list-style-type: none"> • Through Be Charge, on the topic of e-mobility: <ul style="list-style-type: none"> - Realization of other educational formats for schools - Re-edition of the 'La Via Elettrica' edutainment format - Continuation of publication of digital educational and gamification content 	<ul style="list-style-type: none"> • Through Be Charge, on the topic of e-mobility: <ul style="list-style-type: none"> - Other educational formats realized for schools (e.g. Explore E-taly video game developed) - Re-edition of the 'La Via Elettrica' edutainment format during the Fuori Salone in Milan 2023 - Continued publication of digital educational and gamification content (e.g. 40 articles published on the Be Charge blog, over 500 newsletters sent and Direct Email Marketing) 		
	<p>PARTNERSHIPS AND EVENTS</p> <p>Evaluation of participation in:</p> <ul style="list-style-type: none"> • events to spread the sustainability culture • in energy efficiency projects at music events, as partner 	<p>PARTNERSHIPS AND EVENTS:</p> <p>Participated in:</p> <ul style="list-style-type: none"> • events to spread the sustainability culture (e.g. MIMO, Milan-Monza International Motor Festival, via Be Charge) • energy efficiency projects in occasion of musical events, as partner (e.g. The Island, Primavera Sound, Opera Festival, C2C Festival) 	<p>✓ OBJECTIVE ACHIEVED</p>	<p>PARTNERSHIPS AND EVENTS:</p> <p>Continuing collaboration with:</p> <ul style="list-style-type: none"> • events to spread the sustainability culture • in energy efficiency projects at music events, as partner
	<p>Start of Plenitude participation in the WBCSD Work Group Transport & Mobility in 2023</p>	<p>Participation of Plenitude through Be Charge, in the remote sessions organized by the WBCSD Work Group Transport & Mobility in 2023</p>	<p>✓ OBJECTIVE ACHIEVED</p>	<p>Continuation of Plenitude's participation in the WBCSD Work Group Transport & Mobility in 2024</p>

Spreading the culture of sustainable energy usage is one of Plenitude's common benefit purposes. Therefore, it is one of the objectives the company is committed to pursuing consistently.

For this purpose, Plenitude invests in **communication activities and the production of special content** addressed to

its stakeholders, published through several communication channels and in collaboration with various organizations in order to increase awareness and guide lifestyles. Furthermore, as it firmly believes that raising energy awareness is a powerful tool for fostering change, the Company shares its technical expertise to collaborate with others **creating educational**

content related to energy saving and sustainability issues. Finally, to expand its capacity to spread good practices on the responsible energy use and to promote the e-mobility culture, Plenitude **develops partnerships with key players** in the territory and organizes cultural and educational events.

PLENITUDE'S INITIATIVES TO SPREAD THE CULTURE OF SUSTAINABLE ENERGY USAGE DURING 2023



COMMUNICATION

- **One Plenitude:** the company magazine project 'One Plenitude'¹⁰¹ was started as part of the launch of the new corporate website. The aim is to help spread the culture of energy efficiency and sustainability through the voices of Plenitude people, by means of articles, podcasts, video interviews and special content dedicated to the activities carried out in Italy and around the world.



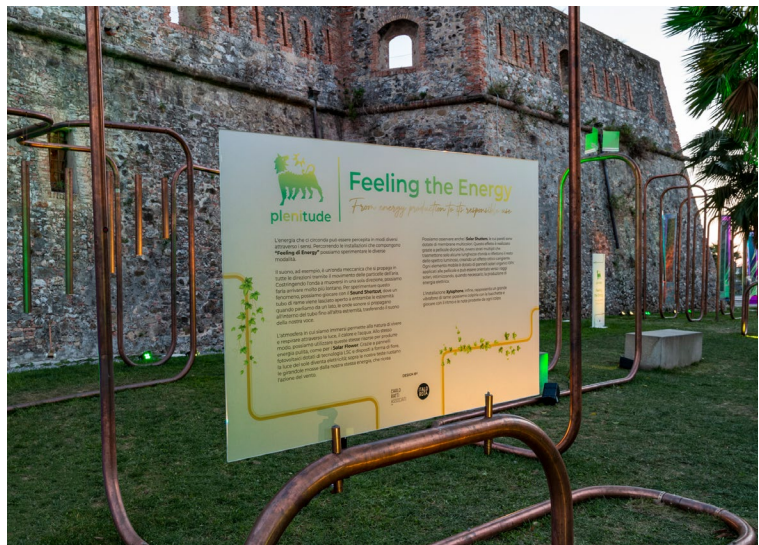
- **Setting up an Instagram content strategy:** in order to increase the dissemination of Plenitude's initiatives, its values, partnerships and its commitment to sustainability, a content strategy was created for the Instagram channel, from a brand entertainment perspective, designed to make the world of energy more attractive to the target audience using the platform. By the end of 2023, Plenitude's Instagram profile had published 624 content stories and feeds, acquired 3,200 new followers for a total of more than 5,400 followers and 9 million total impressions.
- **'Adesso' magazine:** in 2023, Evolvere further developed the 'Adesso' newsletter magazine, reaching around 22,000 subscribers, a 10% increase compared to 2022. By publishing 39 articles in 2023, Evolvere reached an audience of over 23,000 users and over 44,000 page views. Confirmation that the magazine is a useful tool for strengthening the existing link with young people and users interested in renewable energy issues.
- **I light up less:** the 'I light up less' campaign, dedicated to energy saving and efficient consumption habits, was realized. Its goals were to raise awareness on reducing consumption (to limit environmental and economic impact) and to speak about Renewable Energy Communities (for sharing renewable energy).

101 - Please refer to <https://corporate.eniplenitude.com/it/one-plenitude-magazine> for further information.



EDUCATION

- **‘Feeling The Energy’ and ‘Connections’ installations:** after being presented at the Brera Botanical Garden, on the occasion of the Fuori Salone in Milan in 2022, the installation **‘Feeling The Energy’** was taken to Sanremo in 2023, where it remained visible and open to the public during the Italian Song Festival, and then to Bergamo, where it remained for a month in a city park, made available by the municipality on the occasion of the Bergamo Brescia, Italian Capital of Culture 2023 event. The work offers a multi-sensory experience in which the five senses can perceive energy in different ways. The visitor is accompanied in a search for the value of energy in all its facets: sound, light and wind.



In addition, Plenitude, through Be Charge, exhibited **‘Connections’** at the Fuori Salone 2023 in Milan. This installation is an immersive and technological experience that invites visitors to interact with four symbolic charging stations and thus discover the present and the future of e-mobility.

- **‘Visions for a present future’ exhibition:** at the Bergamo Brescia Italian Capital of Culture 2023 event, ‘Visions for a present future’ was exhibited at Palazzo della Libertà in Bergamo, which described the city as a model and excellence in the adoption of urban planning policies (and others), aimed at making the community more sustainable. Plenitude supported the exhibition’s creation and, through Be Charge, participated in the event promoted by the Ministry of the Environment and Energy Security, which focused on the topic of energy efficiency in urban mobility.
- **Coldiretti Agricultural Village:** continuing on from 2022, further educational activities were launched within the Coldiretti Agricultural Village, which was taken on tour to 4 other Italian cities. In collaboration with Coldiretti, Plenitude related its values and identity by sharing initiatives aimed at achieving energy transition. For example, through Evolvere, we discussed renewable energy, distributed generation from photovoltaic plants, as well as Renewable Energy Communities, which,



EDUCATION

due to their potential applications to agriculture and rural areas, could become central to the sector's energy renewal strategy. These themes were conveyed through interactive and user-engagement methods, including, for example, quizzes designed to debunk false myths on the subject of renewables, or a game dedicated to raising participants' awareness of the environmental impact of their food choices.

- **Olimpia @ School:** as part of its partnership with Olimpia Milano, Plenitude launched the 'Olimpia @ School' project for the 2023/2024 school year. The project is now in its eighth year and is implemented by Olimpia in cooperation with Comunità Nuova Onlus and 10th Territorial School Office of Milan, and will see the participation of six schools in Milan and two in the metropolitan area. The project aims to bring more than 200 students closer to the world of sport, with a technical and educational approach, attentive to energy efficiency, with a vision oriented towards the world of work and what happens around a sports club. Its intention is to convey important values, such as respect for rules, healthy competition, a sense of belonging to a team and community spirit, enhancing the potential of each individual student. Thanks to the partnership with Plenitude, for example, the figure of the 'energy manager' will be introduced. The students who choose this role will be tasked with identifying the best solutions to improve the energy performance of 'fictitious' sports clubs.
- **Turn on energy:** this is an initiative designed with the aim of introducing new generations to the world of photovoltaic energy, creating opportunities for dialogue and learning at school, through the use of a multimedia platform. The digital experience focuses on topics to teach, for example, what solar energy is, how photovoltaic systems work and how they are made up, who are prosumers (i.e. consumers who produce and consume power from renewable sources) and what an energy community is. The project was launched on a trial basis and 8 classes enrolled.
- **Good, Simple, Sustainable with Eataly:** to help spread the culture of energy efficiency even in the kitchen, a series of new episodes of the 'Good, Simple, Sustainable' format was produced as part of the 'Sustainable Paths for a New Energy' partnership with Eataly. In collaboration with Al.ta Cucina, an editorial culinary network, Plenitude has created a series of video recipes to learn how to use energy better in the kitchen and adopt good habits, such as choosing seasonal ingredients and taking small steps to be more sustainable in the kitchen.
- **Promotion of e-mobility on digital channels:** Be Charge continued to promote e-mobility and its evolution using various digital channels: columns on social channels, the Be Charge blog and a dedicated bi-weekly newsletter. Over 40 articles were produced under four head-



EDUCATION

ings: 'e-mobility tips', 'e-mobility news', 'e-mobility green travel' and 'Be Charge world'. In addition, more than 500 newsletters and Direct Email Marketing (DEM) containing educational materials were sent out to Be Charge's e-driver community, which had more than 270,000 profiled contacts in 2023. The content produced included the e-mobility social columns for educational purposes including 'False Myths', 'Charge the Question', 'Elettriquiz', 'E-mobility Tips' and 'ABCharge', which recorded more than 9 million social impressions on Facebook and Instagram channels, with coverage of more than 4 million users and over 20,000 clicks on content. Lastly, the Be Charge Community was opened in 2023, within which video tutorials were also shared for educational purposes, in order to explain how the charging infrastructure works to new e-drivers and provide additional advice on its use to even the most experienced.

- **Explore E-taly:** 2023 marked the debut of Be Charge's first interactive game, Explore E-taly, a pixel art video game embedded in an integrated education and communication campaign focused on electric mobility.



PARTNERSHIPS AND EVENTS

- **Primavera Sound:** For the 2023 edition of the Primavera Sound¹⁰² music festival, Plenitude contributed to make all the stages in Barcelona, Madrid and one stage in Porto more energy efficient, supplying them with power certified with guarantees of origin, i.e. as being produced by plants powered by 100% renewable sources. In addition, Plenitude set up an installation in all three cities that allowed participants to charge their smartphones and electronic devices with solar energy thanks to photovoltaic panels placed on its surface. The events in Barcelona and Madrid were attended by a total of 384,000 people.
- **Opera Festival:** As part of the Opera festival in Milo, on the slopes of Etna, Plenitude supported urban regeneration by donating a photovoltaic system to the town. This system is installed on the structure of the municipal library, which will help power the building with renewable energy. This intervention is part of a large requalification project that will see the building become a Creative Hub whose spaces will be used as co-working and design areas for the Milo community, stimulating local entrepreneurship in order to generate new jobs and widespread benefits. Plenitude also installed electric vehicle charging stations in the city area and provided solar generators to power specific events in the Opera Festival. The initiative was described through a web series, broadcast on Instagram and YouTube, created together with Giuseppe Bertuccio d'Angelo, creator of 'Progetto Happiness', a social project dedicated to the pursuit of happiness. The Opera Festival was attended by around 4,000 people.

102 - Please refer to <https://www.primaverasound.com/en/> for more information on the Primavera Sound music festival.



PARTNERSHIPS AND EVENTS

- **C2C Festival:** continuing on from 2022, at the C2C Festival – a Turin-based avant-pop and electronic music event – Plenitude powered some of the venue's spots with renewable energy. The festival was attended by a total of 35,000 people.
- **Red Bull:** a partnership between Plenitude and Red Bull was signed in June 2023, with the aim of jointly studying and developing a path that will lead the Austrian company to improve its performance in terms of sustainability, both at its headquarters in Milan and during all the events organized and planned in Italy. In 2023, Plenitude made the Red Bull Cliff Diving in Polignano a Mare (Puglia) and the Red Bull 64 Bars in Scampia (Naples) more efficient by installing photovoltaic systems. Furthermore, as part of this partnership, Plenitude is committed to providing donations to communities in need, such as the photovoltaic system installed at the 64 Bars event, which will be donated to the Alpi - Levi Primary School in Scampia.



- **MIMO (Milan Monza Motor Show):** participation, through Be Charge, at the International Motor Festival, offered the possibility of testing electric vehicles and discovering how easy it is to use its charging stations, with gaming experiences designed for the world of electric mobility.
- **Electric days:** Plenitude, together with Be Charge, launched a partnership to promote the event in Rome, allowing everyone to stay up-to-date on the latest news in the world of electric mobility.
- **Plenitude Senstation On Ice:** from early December 2023 to the beginning of January 2024, Plenitude was title partner of **Senstation On Ice**, Italy's largest open-air ice rink at Piazza Duca d'Aosta in Milan for the Christmas holidays, supported by Grandi Stazioni Retail. The 1,500 square metre ice rink with over 130,000 low-en-



PARTNERSHIPS AND EVENTS

ergy lights was open to young and old alike, totally free of charge. Plenitude contributed to powering of the installation by supplying power certified through European guarantees of origin, fed into the



grid and produced by plants 100% fuelled by renewable sources. In addition, thanks to a game experience, by walking or jumping on special tiles that generate power depending on the movements made on them, visitors were able to help power the lighting of the large tree at the station. The initiative is part of a larger project to continue supporting the urban and social regeneration of one of Milan's most important places with the aim of returning it to the community. Furthermore, children and their families were able to donate toys and books, still in good condition, which, thanks to the collaboration with **OBM Onlus**, were collected at the Plenitude Senstation on Ice village and donated to the **Vittore Buzzi Children's Hospital in Milan**. The same collection also took place in the stations of Naples and Rome. The toys and books collected were donated to the **Municipal Social Homes in Rome** and **Social Homes in Naples**.

In the future, Plenitude will continue its efforts to spread the culture of efficient energy use

by developing focused communication campaigns, and educational initiatives, initiating new

partnerships and participating in events in the region.

5.2

Support to local communities



MATERIAL TOPIC	2023 PERFORMANCE	FUTURE TARGETS
<p>SUPPORT TO LOCAL COMMUNITIES</p>	<p>Plenitude supported:</p> <ul style="list-style-type: none"> • 9 initiatives to combat energy poverty with Banco dell'Energia Ente Filantropico. Beneficiaries: around 1,700 economically and socially vulnerable households • 5 initiatives to combat educational poverty. Beneficiaries: approximately 3,000 minors and adolescents belonging to socially vulnerable families <p>Activation of 2 days per capita per year of paid leave for corporate volunteering for Plenitude People in Italy, in advance of the stated target of 2025</p>	<p>Confirming the non-profit commitment in the areas of combating energy poverty and educational poverty and promoting new inclusion initiatives for socially marginalised individuals</p> <ul style="list-style-type: none"> • Maintain 2 days per capita per year of paid leave for corporate volunteering activities on Italian territory for all Plenitude people in Italy • Expand corporate volunteering activities to foreign countries where Plenitude operates through subsidiaries • Expand the shortlist of associations participating in the project also by evaluating proposals from Plenitude people

As a Benefit Corporation (Società Benefit), Plenitude aims to **create shared value for the communities and territories in which it operates**, inspired by the common benefit purposes defined in its Bylaws. With this aim, also in 2023, Plenitude supported the development

of **educational projects** for spreading the culture of sustainable energy usage, sponsored awareness-raising events on the topics of food poverty and electric mobility, and supported non-profit initiatives to combat energy and educational poverty.

Approximately 3.75 mIn € invested in projects supporting communities in 2023

PLENITUDE'S INITIATIVES TO SUPPORT COMMUNITIES IN 2023

DONATIONS

PLENITUDE'S NON-PROFIT COMMITMENT

Plenitude's non-profit commitment toward combating educational and energy poverty and fostering social inclusion derives from the first three common benefit purposes enshrined in Plenitude's Bylaws: spreading the culture of sustainable energy use, providing solutions and technologies for responsible energy usage, and promoting diversity and inclusion.

Specifically, educational poverty refers to the deprivation of the opportunity for children and adolescents to freely learn, experience, develop and flourish their abilities, talents and aspirations due to the fragile economic and social condition of their families. Energy poverty, on the other hand, refers to the difficulty by individuals and families to access essential energy services such as heating, lighting, availability of gas and electricity to cook a hot meal. In this area, Plenitude is active with Fondazione Banco dell'energia Ente Filantropico, whose social purpose is to combat energy poverty on the Italian territory. During 2023, Plenitude adhered to the Manifesto 'Together to Combat Energy Poverty' and joined the Board of Directors of Fondazione Banco dell'energia Ente Filantropico indicating the Head of Sustainability & ESG as its member.

Finally, the commitment to social inclusion, understood as the inclusion and/or reintegration into the socio-economic fabric of disadvantaged people in conditions of social exclusion and marginality.

COMBATING ENERGY POVERTY

During 2023, Plenitude supported numerous initiatives to combat energy poverty in favor of about 1,700 households in economically and socially fragile conditions with Fondazione Banco dell'energia. In particular:

- **4 economic support and energy efficiency** projects for 1,435 families in 14 Italian cities all over the country that involve the payment of utilities (regardless of their operator), the replacement of light bulbs and old household appliances with new energy-efficient ones, and the training of Home Energy Tutors (TEDs) who will help beneficiaries reduce future bills through consumption awareness and energy-saving courses.
- **5 solidarity-based and renewable energy communities** in Southern Italy that will benefit 225 economically vulnerable families. The solidarity-based energy communities supported will contribute to the energy transition of the areas concerned and to the reduction of energy expenditure for the households involved.

COMBATING EDUCATIONAL POVERTY

During 2023, Plenitude supported 5 initiatives on the Italian territory for the benefit of about 3,000 minors, girls and boys belonging to families living in economically and socially vulnerable conditions. Specifically:

DONATIONS

- **The House of Sam or Friendship and the Icarus Youth Centre:** The project promoted by Martinengo Società Cooperativa Sociale¹⁰³ provides day centre, youth centre and home educational assistance activities in different activities: preparation and consumption of daily meals, study support paths, recreational, sports and expressive activities and accompaniment in therapy. The project is aimed at young people from economically and socially vulnerable backgrounds in the south-east area of Milan. The project had already reached 237 girls and boys by the end of December 2023.
- **Le Borse del Cuore:** The initiative promoted by Fondazione Francesca Rava - NPH Italia ETS¹⁰⁴ supports 15 socially marginalized girls and boys between the ages of 14 and 22. Le Borse del Cuore (Bursaries of the Heart) are a path of discovery of oneself and one's skills, training and orientation, guided by personal tutors and aimed at resuming studies and/or job placement.
- **Re-generative energies:** The project promoted by Farsi Prossimo Onlus s.c.s.¹⁰⁵ contributes to preventing and combating forms of educational poverty and dropping out of school in the area of Milan and its hinterland. The initiative supports the education of about 350 girls and boys between the ages of 10 and 17, guiding them in finding way of studying that helps them achieve scholastic success, promoting spaces and meeting occasions that foster socialization and aggregation, strengthening their emotional and relational skills. The initiative had already reached 250 beneficiaries by January 2024.
- **'Le Case del sorriso' and 'La Casa ritrovata' shelters:** The projects 'Le Case del sorriso' in the suburbs of Naples, Bari, Syracuse and Milan and the educational community 'La Casa ritrovata' in Faenza, promoted by the CESVI Onlus foundation¹⁰⁶, aim to involve about 1,700 minors from economically and socially vulnerable families. In particular, Plenitude supported pathways for developing IT, language and sports skills; educational and school support, orientation and vocational training pathways; cultural and environmental pathways and psychomotor workshops.
- **Project with Fondazione L'Albero della Vita¹⁰⁷** involving 600 girls and boys between 6 and 15 years old belonging to families experiencing poverty and social inclusion difficulties, from the suburbs of Milan, Genoa, Perugia, Naples, Catanzaro and Palermo. The project focuses on socialization and study support on STEM subjects (Science, Technology, Engineering and Mathematics) and digital education, and on Culture and Territory, providing beneficiaries with access to educa-

103 - Please refer to <https://cooperativamartinengo.it/coopm/> for further information.

104 - Please refer to <https://www.nph-italia.org/home/> for further information.

105 - Please refer to <https://farsiprossimo.it/> for further information.

106 - Please refer to <https://www.cesvi.org/> for further information.

107 - Please refer to <https://www.alberodellavita.org/> for further information.

DONATIONS

tional, cultural and recreational activities that would otherwise not be accessible to them.

'TOGETHER WE MAKE THE DIFFERENCE' INITIATIVE

In November 2023, close to the National Food Collection Day, Plenitude promoted the initiative 'Together we make the difference' with Fondazione Banco Alimentare Onlus¹⁰⁸ involving customers registered in the loyalty program 'Plenitude Insieme' who, without any financial commitment, had the opportunity to show their support with a click on the website 'insieme.eniplenitude.com'. Thanks to the 68,770 Plenitude customers who supported the initiative, Plenitude made a donation to **Banco Alimentare** (food bank) that covered the costs for the **recovery and distribution of food amounting to 300,000 meals** (a 'meal' corresponds to a mix of 500 g of food according to the Dietary Reference Values for the Italian population (LARN)).

DONATION TO THE GREEK REGION OF THESSALY

In September 2023, Storm Daniel caused a devastating flood to hit the central Greek region of Thessaly, an area where Zenith, controlled by Plenitude, operates, causing casualties, flooding, landslides, collapsed roads and bridges, and leaving entire villages without water or electricity. Recognizing the devastating effects of the cyclone and the needs of the population, Zenith, as part of its non-profit activities, supported the Thessaly Region with a **donation of 18 prefabricated and modular Isobox shelters** for families affected.

LOCAL DEVELOPMENT INITIATIVES

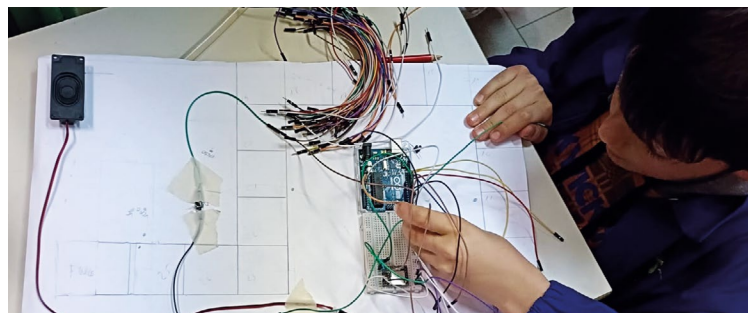
In the territories where Plenitude operates its renewable energy production plants, economic diversification activities were financed in 2023, including energy efficiency upgrades of municipal buildings, urban regeneration and public lighting.

'PIÙ CONOSCO, MENO CONSUMO' PROJECT

Plenitude, in collaboration with FEEM (Fondazione Eni Enrico Mattei), Eni Scuola and ANP (Associazione nazionale dirigenti pubblici e alte professionalità della scuola, former Associazione Nazionale Presidi), has implemented the project 'Più conosco, meno consumo' (The more I know, the less I consume), aimed at primary schools and concerns the dissemination and promotion of the culture of sustainable energy usage through digital innovation and education. The pupils involved receive specific training courses on digital innovation (from basic coding to Arduino board programming) and energy sustainability (from efficient use

LOCAL DEVELOPMENT INITIATIVES

of resources to electric mobility), with a STEM, Socio-pedagogical, Coding and Basic Robotics training approach. Through knowledge of computer language, algorithm design and Arduino board programming, the classes involved are called upon to design a game, called 'EcoGame', which involves an obstacle course on energy sustainability issues. At the end of the course, the students produce short videos on what they have achieved throughout the training period and develop a manifesto on sustainable energy education. The project, which in the school year 2022/2023 involved 952 girls and boys from 17 schools in 7 Italian provinces, has been renewed for the school year 2023/2024 and extended to 27 primary schools in 12 Italian provinces (Turin, Milan, Florence, Rome, Naples, Potenza, Foggia, Bari, Messina, Palermo, South Sardinia and Cagliari) involving approximately 1,800 pupils and 140 teachers.



'Più conosco, meno consumo' project - Example of an Arduino board training activity of a class participating to the project (source: ANP archive).

SPONSORSHIPS FOR THE TERRITORY

- **Banco Alimentare:** sponsorship of the 27th National Food Collection Day (GNCA), held on 18th November 2023, a national event involving the collection of long-life foodstuffs for people in need at participating large-scale retail outlets. The 7,350 tonnes of long-life products collected by over 140,000 volunteers were distributed to more than 7,500 charitable organizations affiliated with Banco Alimentare throughout Italy. Plenitude decided to support the GNCA because of its strong educational value in raising awareness about the issue of food poverty and on the values of sharing, solidarity, giving and charity.
- **Imola green:** now in its second edition, this event is entirely dedicated to the themes of Green Mobility and aims to educate and encourage people to use an electric vehicle in total safety in city centres, from a young age, by learning the notions of driving and managing the vehicle in the presence of FMI federal technicians and other specialized experts. This event embraced sustainability, road safety, education and young people and was dedicated to families, cyclists and potential customers of soft mobility vehicles, as well as motorbike enthusiasts and industry specialists. An exhibition area was organized to present trials, mini-cross, e-scooters, scooters, electric road bikes, off-road bikes, ebikes, electric pit-bikes and electric cars, as well as a talk area and an entertainment part with track food and artistic/musical performances aimed at the public and in which Be Charge participated with its electric charging solutions.

FOCUS ON



In 2023, Plenitude promoted the **Plenitude Academy** initiative, in partnership with Generation Italy, an independent non-profit organization founded in 2014 by McKinsey & Company, aimed at **training and coaching young people and adults into work**. The target audience are aged 18-39 and want to start or reinvent a career in the world of renewable energy. On the one hand, the program aims to combat youth unemployment and, on the other, to meet the growing demand for qualified installers of photovoltaic systems.

The training course, free of charge for the beneficiaries and financed entirely by Plenitude, consists of lessons over 8 weeks which follow a hybrid formula: 5 weeks online and 3 weeks in the workshop. The intensive, practical and experiential teaching is focused on participants acquiring technical, behavioural, attitudinal and transversal skills. At the end of the training, Plenitude Technical Partners are given the opportunity to contact participants and assess whether to hire them, and all program participants are guaranteed at least one job interview. The project envisages a pilot phase with the launch of 5 classes in major Italian cities with a total of more than 100 participants between the end of November 2023 and March 2024. By January 2024, over 400 applications had already been collected and 3 classes had been started in the cities of Rome, Naples and Milan with a total of 50 students. The project is continuously monitored in order to provide a detailed analysis of the results to assess the overall effectiveness of the program and to decide on possible future expansion and development.

In 2023, the Volunteer Project restarted with the aim of contributing personally in order to have a positive impact on society, communities and people, and the environment. The project allows Plenitude people to take 2 days of paid leave per year to volunteer with one of the Associations on a shortlist. The Associations were assessed according to their consistency with Plenitude's values, mission and sustainability strategy, their commitment and connection with the SDGs to which Plenitude is firmly committed, capillarity on the territory and compliance with Legislative Decree 81/2008 as regards health and safety.

The Company has defined with each association those activities that volunteers will be able to carry out, from street days to

volunteer work, in order to put the know-how of its resources at the disposal of people in vulnerable conditions.

The Project started in the last months of the year with two different opportunities: the 'In Farmacia per i bambini' day ('At the chemists' for children') organized by Fondazione Rava on 17th November and the Pandottone by AISM (Italian Multiple Sclerosis Association) in several Italian town squares on 15th December. The Project, which had seen a first pilot edition in 2018 with one paid leave day and one Association, has evolved thanks to the feedback received from Plenitude people. Today, it is part of the strategy to enhance the sustainable growth of Plenitude people and the communities in which the company operates.

The initiative, launched in November 2023, has already involved around a hundred people and in addition to being a valuable gesture, it has proved to be an opportunity to get to know non-profit organizations up close while enhancing personal well-being and teamwork.

For 2024, the goal is to expand the number of associations on the shortlist and extend the project abroad. Lastly, at the year-end company party, a global solidarity initiative was launched in Plenitude to collect food, personal care and baby care products to be donated to local Associations. In Italy, everything that was collected was donated to the Banco Alimentare and the Italian Red Cross.

Methodological note

Reporting criteria and principles

The Plenitude Sustainability Report, voluntarily published annually, aims to describe the material sustainability impacts for Plenitude and its key stakeholders. As of the financial year 2023, Plenitude has decided to integrate the Impact Report, prepared in compliance with Law No. 208 of 28 December 2015 since it is a Benefit Corporation (Società Benefit). Therefore, the Sustainability and Impact Report 2023 now reports on how material topics are managed, the policies, the activities carried out, the main results achieved and impacts generated during the year, as well as future commitments related to sustainability topics

relevant to the organization and to the common benefit purposes enshrined in its Bylaws.

The document, which Plenitude's Board of Directors approved on 12 March 2024, complies with the Global Reporting Initiative's (GRI) Sustainability Reporting Standards (GRI Standards 2021), under the 'in accordance with' option, in order to provide an accurate and quantitative representation of the performance achieved. The GRI represents, for the purposes of preparing the annual report required of Benefit Corporations (Società Benefit), the 'external valuation standard' used to assess the impact generated, in

compliance with the provisions of Annexes 4 and 5 of the Benefit Corporations (Società Benefit) regulation.

The section '[GRI Content Index and list of additional KPIs](#)' contains the list of GRI indicators that have been disclosed and the reference to the paragraph that deals with the related information, as well as a list of the other KPIs reported. This document has been voluntarily subjected to a Limited Assurance audit by an independent auditor.

Key performance indicators

The data and information reported in the document were selected based on a materiality analysis that has enabled the identification of the most relevant sustainability topics for Plenitude and its stakeholders (for more details, see section '[Materiality Analysis](#)'). Key performance indicators' scope is aligned with the objectives set by the company and represent

the potential impact of the activities managed by Plenitude.

Unless otherwise specified, the figures and information refer to the financial year ending 31 December 2023 (performance for 2022 and 2021 is also shown for comparative purposes) and they are the best possible representation of performance based on the data available

when this document is drawn up. Most of the quantitative data used to calculate KPIs are managed by specific company software, that allow them to be collected and aggregated automatically. The calculation methods used to determine the indicators are described in the '[Calculation methodologies](#)' section.

Reporting boundary

The data and key performance indicators represent the share of KPIs reported at a consolidated level by Eni's Consolidated Non-Financial Statement (NFS) and Sustainability Report (Eni for) 2023, considering the consolidated Italian and foreign companies at 31 December of the reporting year (where not otherwise specified).

With regard to data on health and safety, environment and energy consumption topics, the operator reporting criterion is adopted, i.e. 100% values are reported in the assets over which Plenitude has operational control, excluding avoided emissions, which are reported on an equity basis¹⁰⁹.

For any clarification about the present Sustainability Report and Impact Report, you can contact the Sustainability & ESG Unit at the following e-mail address:

sostenibilita@eniplenitude.com

109 - According to this approach, avoided emissions are accounted for on the basis of the share held in each asset, whether operated by Plenitude or by a third party.

Calculation methodologies

ECONOMIC VALUE

The economic value generated represents the wealth generated by the Company in carrying out its activities. A significant part of this value is, in turn, distributed ('economic value distributed') in the form of operating expenses, wages and salaries for employees, payments to capital suppliers and payments to the Public Administration. The residual portion of economic value generated that is not distributed constitutes the economic value retained.

GOVERNANCE

ANTI-CORRUPTION TRAINING

Training delivered through e-learning, general workshops and job-specific training.

CHIEF EXECUTIVE OFFICER VS EMPLOYEE MEDIAN PAY RATIO

The pay ratios between the Plenitude Chief Executive Officer and the median remuneration of employees in Italy and employees abroad are reported. They are calculated with reference to both fixed remuneration and total remuneration. Total remuneration includes fixed and variable monetary remuneration components, the taxable value of shares granted in 2020 and vested in 2023, and benefits valued.

CLIMATE AND EMISSIONS

INSTALLED CAPACITY FROM RENEWABLES

The indicator is measured as the maximum capacity of Plenitude's share of power generation plants that use renewable energy. The capacity is considered 'installed' once the power plants are in operation or the mechanical completion phase has been reached. The mechanical completion represents the final construction stage excluding the grid connection.

GHG EMISSIONS

Scope 1 emissions: are the emissions directly generated by the Company's sources or those controlled by the Company. Direct GHG emissions include the following gases: CO₂, CH₄ and N₂O. The Global Warming Potential used for conversion to CO₂ equivalent is 25 for CH₄ and 298 for N₂O, according to IPCC, 4AR. The emissions calculation is derived from estimated activity data (e.g. fuel consumed, electricity, distance travelled) and emission factors, consistent with Regulation EU-ETS 2018/2066: table of the standard national parameters for the year in progress and with the API Compendium.

Scope 2 emissions

- **Location Based:** are the indirect GHG emissions related to power generation and heat purchased from third parties and consumed in the Company's assets. Indirect GHG emissions include the following gases: CO₂, CH₄ and N₂O. The Global Warming Potential used for conversion to CO₂ equivalent is 25 for CH₄ and 298 for N₂O (IPCC, 4AR). The calculation of emissions is derived from purchased power and IEA emission factors, which consider the average energy mix of the Countries of origin.
- **Market based:** a criterion is applied that is based on specific energy supply data of each company. In the absence of specific data, the emission factor of the country where the installation is located is used in line with the location-based approach.

Scope 3 emissions: are the indirect GHG emissions related to Plenitude's value chain. According to the WBCSD/WRI GHG Protocol of the Corporate Value Chain (Scope 3) accounting and reporting standard, and the IPIECA standard, Scope 3 indirect GHG emissions are divided into 15 categories. For Plenitude, emissions tied to the consumption of gas sold to customers (category 11) and those related to energy production in the retail segment (category 3) are considered. For calculating these emissions, the residual mix factors taken from European Residual Mixes 2022, Information reported by national Competent Bodies, Association of Issuing Bodies (AIB), Eurostat and the official national ISPRA factors for gas consumption are used for purchased power.

GHG EMISSIONS AVOIDED

Relating to **energy production from renewable sources**: the calculation is made using specific country emission factors, in compliance with Eni's 'Methodologies for estimating greenhouse gas emissions', based on international best practices (e.g. WBCSD/WRI GHG Protocol for methodologies and IEA for emission factors).

Referring to energy **requalification interventions**:

- **CappottoMio**: Evaluation of avoided emissions using a Conventional Energy Performance Certificate as per 12.2 Annex A of Italian Legislative Decree 6 August 2020 providing the value of CO₂ emissions in kg/m² per year. Before 6 August 2020, energy savings, and thus emission reductions, were quantified by reference to the pre- and post-intervention Energy Performance Indices for heating as declared for ENEA tax deductions (the figure takes into account savings from previous years).
- **EPC (Energy Performance Contract)**: Energy saving is evaluated as the difference between the monitored post-intervention consumption and the calculated preintervention consumption. Reference is made to the table of updated national standard parameters published by the Ministry of the Environment and Energy Security and to the authorizations to emit Greenhouse Effect Gases for thermal energy. In contrast, reference is made for power to the emission factor for electrical consumption of the 363/2022 report of the Italian Institute for Environmental Protection and Research (ISPRA) referring to the updated efficiency and decarbonization indicators of the national energy system and the electrical sector.
- **TEE (Energy Efficiency Obligations)**: Consumption data is monitored and verified by the GSE to obtain TEEs, for which the conversion parameter taken from the updated national standard parameter table published by the Italian Ministry of the Environment and Energy Security is used with reference to authorizations to emit Greenhouse Gases.

Referring to the **electric mobility services**: The energy sold at the charging points was converted into km travelled, calculating an average consumption of the Italian electric vehicle fleet of 5.13 km per kWh. Similarly, considering the average emissions (ISPRA) of the Italian ICE fleet (internal combustion vehicles), it is possible to estimate a saving of 0.116 kg of CO₂ per km travelled in electric mode, 0.3755 g of NO_x per km, 0.0222 g of PM_{2.5} per km and 0.0322 of PM₁₀ per km.

BUSINESS SUSTAINABILITY

BIODIVERSITY

Number of sites overlapping with protected areas and Key Biodiversity Areas (KBAs): operating sites in Italy and abroad, which are located within (or partially within) the boundaries of one or more protected areas or KBAs (December of each reference year).

Number of sites adjacent to protected areas and to KBAs: operating sites in Italy and abroad which, while outside the boundaries of protected areas or KBA, are less than 1 km away (December of each reference year).

The sources used for the census of protected areas and KBAs are the 'World Database on Protected Areas' and the 'World Database of Key Biodiversity Areas' respectively; the data was made available to Eni in the framework of its membership in the UNEP-WCMC Proteus Partnership.

There are some limitations to consider when interpreting the results of this analysis:

- it is globally recognised that there is an overlap between the different databases of protected areas and KBAs, which may have led to a certain degree of duplication in the analysis (some protected areas/KBAs could be counted several times);
- the databases of protected or key biodiversity areas used for the analysis, while representing the most up-to-date information available at the global level, may not be complete for each Country.

PEOPLE

HEADCOUNT DATA

Number of employees expressed as Headcount (HC) as of 31 December.

PAY RATIO

The **gender pay ratio for fixed and total remuneration** is calculated as a weighted average of the ratios of the average remuneration of the female and male population at the same role level and age group.

The gender '**raw pay ratio**' is calculated as the ratio between the average remuneration of the female population and the average remuneration of the male population for the individual qualification and for the overall population.

**INDUSTRIAL
RELATIONSHIPS**

Employees covered by collective bargaining agreements: are those employees whose employment relationship is governed by collective agreements or contracts, whether national, industry, Company or site.

SENIORITY

Average number of years worked by employees at Plenitude.

**HOURS
OF TRAINING**

Hours provided to Plenitude employees through training courses (classroom and online). Average training hours are calculated as total training hours divided by the average number of employees in the year.

TURNOVER RATE

Ratio between the number of new hires added to terminations of permanent contracts and permanent employment for the previous year.

SAFETY

TRIR: total recordable injury rate (work-related injuries leading to days of absence, medical treatments and cases of work limitations). Numerator: number of total recordable injuries; denominator: hours worked in the same period. Result of the ratio multiplied by 1,000,000.












High-consequence work-related injuries rate: work-related injuries with days of absence exceeding 180 days or resulting in total or permanent disability. Numerator: number of injuries at work with serious consequences; denominator: hours worked in the same period. Result of the ratio multiplied by 1,000,000.

Near miss: an incidental event, the origin, execution and potential effect of which is accidental in nature but differs from an accident only in that the result has not proved damaging, due to luck or favourable circumstances, or to the mitigating intervention of technical and/or organizational protection systems. Incidental events that do not result in damage or injuries are considered near misses.

Reference table linking sustainability topics and common benefit purposes

PILLARS OF PLENITUDE'S ESG MODEL	SUSTAINABILITY TOPIC	COMMON BENEFIT PURPOSES	AREA OF IMPACT (LAW 208)
GOVERNANCE	Cybersecurity & Data protection		Corporate governance
	Business conduct		Corporate governance
CLIMATE AND EMISSIONS	Climate change	Providing solutions and technologies for responsible energy usage	Other stakeholders Environment
	Customer relations	Promoting customer centricity through transparent and fair relationships	Other stakeholders
BUSINESS SUSTAINABILITY	Innovation and digitalization	Providing solutions and technologies for responsible energy usage Promoting customer centricity through transparent and fair relationships	Other stakeholders Environment
	Responsible supply chain management		Other stakeholders
	Circular economy and waste management		Environment
	Biodiversity and ecosystems		Environment
	Equal treatment and opportunities for all	Promoting diversity and inclusion	Workers Other stakeholders
PEOPLE	Occupational health and safety		Workers Other stakeholders
	Development and well-being for people	Promoting diversity and inclusion	Workers
COMMUNITIES	Spreading the culture of sustainable energy usage	Spreading the culture of sustainable energy usage	Other stakeholders Environment
	Support to local communities		Other stakeholders Environment

Material topics and their impacts

SDG	TOPIC	DESCRIPTION
<p>GOVERNANCE</p>	<p>BUSINESS CONDUCT</p>  	<p>Operating in accordance with principles of integrity, professional ethics and honesty, putting in place adequate internal control systems to ensure relationships of trust with all stakeholders.</p> <hr/> <p>CYBERSECURITY & DATA PROTECTION</p> <p>Consolidating safeguards to protect the privacy and security of corporate data, promoting the traceability and transparency of data and information.</p>
<p>CLIMATE AND EMISSIONS</p>	<p>CLIMATE CHANGE</p>    	<p>Promoting products and services to reduce greenhouse gas emissions in order to contribute to the achievement of carbon neutrality targets and energy transition.</p>
<p>BUSINESS SUSTAINABILITY</p>	<p>INNOVATION AND DIGITALIZATION</p>     	<p>Investing in innovation activities to anticipate market demands and future regulatory developments. Encouraging digital technological evolution.</p> <hr/> <p>CUSTOMER RELATIONS</p> <p>Maintaining direct involvement and maintaining a constant dialogue with the customers to build fair, transparent and trustworthy relationships and ensure a high level of customer satisfaction. The quality of the solutions offered represents a fundamental prerequisite for customer satisfaction.</p> <hr/> <p>RESPONSIBLE SUPPLY CHAIN MANAGEMENT</p> <p>Purchasing processes and relations with suppliers based on behaviour oriented towards full respect for legality, transparency, and the principles of social and environmental sustainability.</p>

IMPACTS	TYPE OF IMPACT
Positive impact: Creation of economic value in the territories where the company is present with investments and payment of taxes.	CURRENT
Negative impact: Incidents of corruption and illegal conduct (e.g. tax evasion, antitrust) with possible repercussions on the market and businesses.	POTENTIAL
Positive impact: Protecting the IT security and privacy of customers in the countries where Plenitude operates.	CURRENT
Negative impact: Loss of data and personal information of employees, customers, partners, etc.	POTENTIAL
Positive impact: Reducing climate-changing emissions through: <ul style="list-style-type: none"> • energy production from renewable sources; • offsetting customer gas consumption through purchases of carbon credits and power consumption not covered by Plenitude's production from renewable sources through purchases of guarantees of origin; • offer energy efficiency solutions for homes and businesses and solutions for electric mobility. 	CURRENT
Negative impact: Production of climate-changing emissions in the course of its activities or along the value chain.	CURRENT
Positive impact: Efficient internal processes and the creation of state-of-the-art products and services through the use of innovative digital technologies and investment in research and development.	CURRENT
Negative impact: Customer dissatisfaction due to non-availability of technologically advanced products and services due to low investment by Plenitude.	POTENTIAL
Positive impact: Increased customer satisfaction due to the offer of quality products and services, including listening and customer care channels.	CURRENT
Negative impact: Possible customer inefficiencies in contract management and lack of adequate support services.	POTENTIAL
Positive impact: Dissemination of principles and good practices with greater environmental and social sustainability through the involvement of suppliers and supply chain partners.	CURRENT
Negative impact: Possible violations of workers' rights and negative environmental impacts of companies in the supply chain.	POTENTIAL

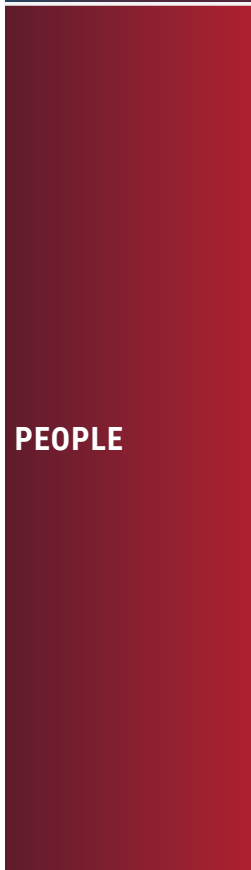


CIRCULAR ECONOMY AND WASTE MANAGEMENT

Applying circular economy principles in the operational management of the business, reducing the use of natural resources, including through proper management of the waste produced.

BIODIVERSITY AND ECOSYSTEMS

Promoting strategies to reduce impacts on the environment and biodiversity through measures and safeguards to preserve and protect ecosystems.



PEOPLE

DEVELOPMENT AND WELL-BEING FOR PEOPLE

Investing in continuous development and updating, seeking to attract and retain talent, and creating the conditions for the well-being for all workers. Ensuring work-life balance through welfare plans that meet workers' needs.



OCCUPATIONAL HEALTH AND SAFETY

Protecting the health and safety of people and assets, guaranteeing employees' and contractors' mental and physical integrity and safety in the workplace and ensuring the efficiency and effectiveness of assets.

EQUAL TREATMENT AND OPPORTUNITIES FOR ALL

Ensuring an inclusive working environment, which encourages respect and recognises the value of everyone's diversity, rejecting any discriminatory behaviour. Ensuring employees' work-life balance through a welfare plan that meets their needs.



COMMUNITIES

SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE

Spreading the culture of a more sustainable use of energy, enhancing the use of energy from renewable sources and educating people on conscious and efficient energy consumption.



SUPPORT TO LOCAL COMMUNITIES

Developing initiatives to support local communities, including through relations with Associations and Authorities.

Positive impact: Reducing the use of natural resources through the use of practices and processes aimed at recycling and recovery.

CURRENT

Negative impact: Environmental impacts (e.g. over-consumption of natural resources, soil and/or water and/or air pollution) due to improper waste management.

POTENTIAL

Positive impact: Protection of biodiversity and ecosystems at sites with renewable energy production plants through the application of in-depth environmental impact analyses and intervention procedures.

CURRENT

Negative impact: Loss of biodiversity caused by a failure to implement environmental impact analyses of sites where renewable energy production plants are to be built.

POTENTIAL

Positive impact: Enhancing the skills of Plenitude people and improving career opportunities through continuous training and talent retention. Increased well-being through the development of adequate welfare plans.

CURRENT

Negative impact: Possible inadequate training of Plenitude people, non-compliance with contractual regulations, job insecurity and lack of attention to well-being resulting in loss of resources.

POTENTIAL

Positive impact: Minimization of the risk of accidents and injuries through commitment to training, prevention and awareness-raising activities on health and safety issues as well as the growth of a safety culture in Plenitude.

CURRENT

Negative impact: Injuries and/or occupational diseases and/or damage to health due to non-compliance with health and safety regulations, breakdown and/or malfunction of company facilities and assets.

POTENTIAL

Positive impact: Improving employee satisfaction through the development of appropriate equal opportunities and social inclusion plans.

CURRENT

Negative impact: Presence of instances of discrimination due to poor spreading of the culture of inclusion and lack of opportunities for confrontation arising from the integration of diversity.

POTENTIAL

Positive impact: Making energy consumption more conscious and efficient, reducing waste through the dissemination of a culture of more sustainable energy use.

CURRENT

Negative impact: -

Positive impact: Encouraging the sustainable development of the territory, also through the management of relations with Associations and Authorities.

CURRENT

Negative impact: Negative impacts on local communities due to the exploitation of natural resources (water, soil) and their possible unfair offsetting.

POTENTIAL

Performance tables

Governance

DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED ¹¹⁰		2021	2022	2023
Economic value generated	(mln €)	7,384	12,753	11,133
Economic value distributed		7,021	12,212	10,849
of which: operating expenses		6,616	11,816	10,237
of which: wages and salaries for employees		149	259	233
of which: payments to capital providers		217	56	104
of which: payments to Public Administration		39	81	275
Economic value retained		363	541	284

COMPOSITION OF THE ORGANIZATION GOVERNANCE BODIES		2021	2022	2023
Members of Plenitude Board of Directors	(number)	5	5	5
By role				
executive	(number)	1	1	1
non-executive		4	4	4
independent		0	0	0
non-independent		5	5	5
By age group				
by age group under 30	(%)	0	0	0
Members aged 30-50		60	40	20
Members aged over 50		40	60	80
Women members of the BoD	(number)	3	3	2
Board of Directors Annual Meetings	(number)	12	16	12
Average attendance Board of Directors Annual Meetings	(%)	95	100	95
Presence of women in the supervisory body	(%)	40	40	40

110 - Marginal changes were made to the economic value generated figures in 2022 in order to align it with what was published in the approved Plenitude 2022 Annual Report.

CHIEF EXECUTIVE OFFICER VS EMPLOYEE MEDIAN PAY RATIO

2022 **2023**

		2022	2023
Employees in Italy	(number)		
Ratio between fixed remuneration of CEO/GM and median fixed remuneration of employees		11	13
Ratio between total remuneration of CEO/GM and median total remuneration of employees		20	25
All employees	(number)		
Ratio between fixed remuneration of CEO/GM and median fixed remuneration of employees		11	14
Ratio between total remuneration of CEO/GM and median total remuneration of employees		21	26

INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM

2021 **2022** **2023**

		2021	2022	2023
Audit interventions	(number)	3	6	10
Scheduled audits		2	5	9
Spot audits		0	0	0
Follow-up		1	1	1
Audit actions with anti-corruption verifications		0	2	5
Audit interventions on processes contributing to SDG targets		0	5	9
E-learning for managerial roles		1	1	2
E-learning for other roles		1	1	2
General workshops		3	5	4
Job specific training		6	2	4

INTERNAL CONTROL AND RISK
MANAGEMENT SYSTEM

	2021	2022	2023
Whistleblowing files opened during the year broken down by process being reported:			
(number)	2	3	3
Procurement	0	0	0
Human Resources	1	2	1
Maintenance	0	0	0
Commercial	1	1	1
Logistics of raw materials and products	0	0	0
HSE	0	0	0
Other (security, operations, portfolio management and trading)	0	0	1
Whistleblowing files that have been closed during the year divided according to the outcome of the investigations, of which:	2	3	2
Founded	0	0	1
of which: related to respect for human rights	0	0	0
Partially founded	0	0	0
of which: related to respect for human rights	0	0	0
Unfounded	1	1	0
of which: related to respect for human rights	1	1	0
Not ascertainable	0	0	0
of which: related to respect for human rights	0	0	0
Not applicable	0	1	1
of which: related to respect for human rights	0	1	0

TOTAL NUMBER OF EMPLOYEES WHO HAVE
RECEIVED TRAINING IN THE FIELD OF
ANTI-CORRUPTION

	2021	2022	2023	
TOTAL	(number)	1,091	2,194	1,624
Senior managers	40	76	78	
Middle managers	328	737	498	
Office workers	723	1,365	981	
Blue collars	0	16	67	

Climate and emissions

EMISSIONS AND ENERGY		2021	2022	2023
Direct GHG emissions (Scope 1)	(tonnes of CO ₂ eq.)	4,907 ¹¹¹	4,869	4,203
Indirect GHG emissions (Scope 2) Location-based		1,828 ¹¹²	3,608	6,324
Indirect GHG emissions (Scope 2) Market Based		-	-	4,119
Indirect GHG emissions (Scope 3)		18,279,000	15,154,000	13,724,000
of which 'power (marketed)' (Category 3)		2,719,000	1,532,000	1,694,000
of which 'use of sold products' (Category 11)		15,561,000	13,622,000	12,030,000
Carbon credits from REDD+ projects for Category 11		33,180	845,790	2,398,717¹¹³
Indirect GHG emissions (Scope 3) net of offsets		18,246,000	14,308,000	11,326,000
GHG emissions avoided thanks to energy production from renewable sources		512,000	1,211,000	1,541,489
Fuel consumption	(GJ)	44,134	35,534	23,197
of which: natural gas		31,849	18,374	3,967
of which: diesel		12,238	16,930	16,421
of which: petrol		47	231	2,706
of which: LPG		-	-	103
Power consumption from other companies		32,941	78,432	144,975
Heating consumption		3,286	0	0
Total energy consumed		80,362 ¹¹⁴	113,967	168,172

111 - The reported 2021 Direct (Scope 1) GHG emissions figure of 4,907 t CO₂eq. changed from the total reported in the 2021 Sustainability Report (2,666 t CO₂eq.). This was mainly due to the refinement of the data taken into account, where both combustion emissions and fugitive emissions of CO₂+CH₄+N₂O (not included in last year's figure) were included.

112 - The 2021 Energy indirect (Scope 2) GHG emissions figure of 1,828 t CO₂eq changed from the total reported in the 2021 Sustainability Report (2,151 t CO₂eq.). This was mainly due to the updating of the calculation methodology and the refinement of the data considered.

113 - Of this, 1.6 Mt CO₂eq., equal to the gas consumption billed to Plenitude's customers as at 30 September 2023, were cancelled in February 2024. The remainder of the gas consumption billed in the fourth quarter of 2023 will be cancelled by September 2024.

114 - The consumption figure in GJ was calculated according to Eni's methodology and taken from the parent company's database.

INSTALLED CAPACITY BY REGULATORY REGIME		2021	2022	2023
Total installed capacity	(MW)	1,127	2,198	2,993
from solar (including storage)		542	1,185	1,913
<i>of which storage</i>		7	7	21
from onshore wind		585	1,013	1,069
from offshore wind		0	0	11
Installed capacity: Italy		438	844	954
from solar (including storage)		88	175	242
from onshore wind		350	669	712
from offshore wind		0	0	0
Installed capacity: Kazakhstan		91	96	146
from solar		-	0	50
from onshore wind		91	96	96
from offshore wind		0	0	0
Installed capacity: Australia		64	64	64
from solar (including storage)		64	64	64
from onshore wind		-	0	0
from offshore wind		0	0	0
Installed capacity: United States		268	797	1,261
from solar (including storage)		253	782	1,246
from onshore wind		15	15	15
from offshore wind		0	0	0
Installed capacity: Spain		129	283	442
from solar		-	50	196
from onshore wind		129	233	246
from offshore wind		0	0	0
Installed capacity: France		108	114	115
from solar		108	114	115
from onshore wind		-	0	0
from offshore wind		0	0	0
Installed capacity: UK		0	0	11
from solar (including storage)		0	0	0
from onshore wind		0	0	0
from offshore wind		0	0	11

**NET ENERGY PRODUCTION BY ENERGY
SOURCE AND REGULATORY REGIME**
2021 2022 2023

	(GWh)	2021	2022	2023
Total Net energy production		956	2,553	3,984
from solar		368	1,135	1,740
from onshore wind		588	1,418	2,244
from offshore wind		0	0	0
Net energy production: Italy		388	818	1,535
from solar		116	136	210
from onshore wind		272	682	1,325
from offshore wind		0	0	0
Net energy production: Kazakhstan		212	330	400
from solar		0	0	18
from onshore wind		212	330	382
from offshore wind		0	0	0
Net energy production: Australia		6	2	8
from solar		6	2	8
from onshore wind		0	0	0
from offshore wind		0	0	0
Net energy production: United States		270	916	1,333
from solar		219	861	1,292
from onshore wind		51	55	41
from offshore wind		0	0	0
Net energy production: Spain		54	352	588
from solar		0	0	92
from onshore wind		54	352	496
from offshore wind		0	0	0
Net energy production: France		14	135	120
from solar		14	135	120
from onshore wind		0	0	0
from offshore wind		0	0	0
Net energy production: UK		0	0	0
from solar		0	0	0
from onshore wind		0	0	0
from offshore wind		0	0	0

ELECTRICITY SALES		2021	2022	2023
Plenitude	(TWh)	16.491	18.766	17.975
Retail		11.351	10.784	10.682
Business		5.140	7.982	7.293
Italy		7.669	9.143	9.511
Retail		5.806	6.557	7.303
Business		1.863	2.587	2.208
Greece		0.739	0.866	1.015
France		5.433	5.073	4.193
Iberian Peninsula		2.650	3.684	3.256

Business sustainability

CUSTOMER SATISFACTION - RETAIL ITALY		2021	2022	2023
Customer satisfaction ^h	(%)	69.9	82.6	82.5

Source: Ipsos, Customer Satisfaction Survey for Eni Plenitude on a statistically representative sample of residential customers

NEW SUPPLIERS WHO HAVE BEEN SUBJECTED TO ASSESSMENT THROUGH THE USE OF SOCIAL CRITERIA		2021	2022	2023
Percentage of new suppliers assessed using social criteria ⁱ	(%)	100	100	100

h - Weighted average of the two annual waves.

i - New suppliers assessed by Eni Plenitude SpA Società Benefit - Head Quarter.

WASTE		2021	2022	2023
Total waste generated	(thousands of tonnes)	4.11	7.86	10.11
Hazardous waste, directed to:		0	0	0.04
Preparation for reuse		0	0	0.025
Recycling		0	0	
Other recovery options		0	0	0
Incineration		0	0	0
Landfill		0	0	0.012
Subjected to chemical/physical/biological treatment		0	0	0
Other disposal operations		0	0	0
Non-hazardous waste, directed to:		4.11	7.86	10.07
Preparation for reuse		3.15	5.94	1.85
Other recovery options		0	0	0
Incineration		0	0	0
Landfill		0.96	1.92	8.23
Subjected to chemical/physical/biological treatment		0	0	0
Other disposal operations		0	0	0

NUMBER OF PROTECTED AREAS AND KBAS OVERLAPPING OR ADJACENT TO OPERATING SITES ⁽ⁱ⁾		2023	
	(number)	<i>Overlapping with operating sites</i>	<i>Adjacent to operating sites (<1km)</i>
Operating sites overlapping with protected areas ^j		17	36
UNESCO World Heritage Natural Sites		0	0
Natura 2000 ^k		15	28
IUCN ^l		2	10
Ramsar ^m		0	0
Other Protected Areas		0	2
KBA		11	12

j - A Plenitude operating site may overlap/be adjacent to several protected areas or KBAs.

k - Natura 2000 is the main instrument of EU biodiversity conservation policy. This is a Union-wide ecological network established under the Birds Directive 2009/147/EC and the Habitats Directive 92/43/EEC.

l - Protected areas with an IUCN (International Union for Conservation of Nature) management category assigned to them.

m - List of wetlands of international importance identified by the countries that are signatories to the Ramsar Convention signed in Iran in 1971 and aimed at ensuring the sustainable development and conservation of the biodiversity of these areas.

**NUMBER OF IUCN RED LIST SPECIES
THAT FIND THEIR HABITAT IN AREAS OF ACTIVITY,
BY LEVEL OF EXTINCTION RISK¹¹⁵** **2023**

	(number)	2023
critically endangered		27
endangered		64
vulnerable		143
near threatened		158
least concern		1,703

People

EMPLOYMENT		2021	2022	2023
Employees	headcount	2,027	2,347	2,557
Men		1,181	1,294	1,337
Women		846	1,053	1,220
Fixed-term contracts		29	49	31
Men		19	36	24
Women		10	13	7
Permanent contracts		1,998	2,298	2,526
Men		1,162	1,258	1,313
Women		836	1,040	1,213
Part-time		49 ¹¹⁶	45	37
Men		3	4	3
Women		46	41	34
Full-time		1,978 ¹¹⁷	2,302	2,520
Men		1,178	1,290	1,334
Women		800	1,012	1,186
Atypical temporary workers (agency workers, contractors, etc.)		148	163	156
Men		52	62	55
Women		96	101	101

115 - The analysis is only carried out in the operational areas of sites that overlap protected areas and KBAs.

116 - The data have been modified with non-significant variations following a refinement of data collection.

117 - The data have been modified with non-significant variations following a refinement of data collection.

EMPLOYMENT		2021	2022	2023
Italy	headcount	1,427	1,649	1,769
	Fixed-term contracts	2	22	12
	Permanent contracts	1,425	1,627	1,757
	Part-time	43	43	36
	Full-time	1,984	1,606	1,733
	Atypical temporary workers (agency workers, contractors, etc.)	48	54	60
Abroad		600	698	788
Rest of Europe		589	668	755
	Fixed-term contracts	25	26	18
	Permanent contracts	564	642	737
	Part-time	6	2	1
	Full-time	583	666	754
	Atypical temporary workers (agency workers, contractors, etc.)	95	105	84
Americas		5	19	22
	Fixed-term contracts	0	0	0
	Permanent contracts	5	19	22
	Part-time	0	0	0
	Full-time	5	19	22
	Atypical temporary workers (agency workers, contractors, etc.)	0	0	0
Australia and Oceania		0	4	5
	Fixed-term contracts	0	0	0
	Permanent contracts	0	4	5
	Part-time	0	0	0
	Full-time	0	4	5
	Atypical temporary workers (agency workers, contractors, etc.)	0	0	1
Asia		6	7	6
	Fixed-term contracts	2	1	1
	Permanent contracts	4	6	5
	Part-time	0	0	0
	Full-time	6	7	6
	Atypical temporary workers (agency workers, contractors, etc.)	5	4	11

EMPLOYMENT		2021	2022	2023
Employees by employee category: Senior managers	headcount	69	91	89
In Italy		60	76	73
Abroad		9	15	16
Employees by employee category: Middle managers		701	802	908
In Italy		430	498	600
Abroad		271	304	308
Employees by employee category: Office workers		1,215	1,399	1,509
In Italy		922	1,021	1,046
Abroad		293	378	463
Employees by employee category: Blue collars		42	55	51
In Italy		15	54	50
Abroad		27	1	1
Employees abroad by type		600	698	788
Employees abroad by category		585	674	758
Italian expatriates		14	23	29
International expatriates (including Third Country National)		1	1 ¹¹⁸	1
Employees abroad by category		585	674	758
of which: senior managers		4	7	7
of which: middle managers		264	289	289
of which: office workers		290	377	461
of which: blue-collar workers		27	1	1
Senior and middle managers abroad	%	44.7	42.4	37.6
Non-Italian employees in positions of responsibility	%	44.8	42.6	37.7
Average age	years	43.3	41.8	41.4
New hires with permanent contracts		195 ¹¹⁹	336 ¹²⁰	383
Italy		97	205	225
Abroad		98	131	158
Rest of Europe		97	128	153
Americas		1	3	4
Australia and Oceania		0	0	1
Asia		0	0	0

118 - The data have been modified with non-significant variations following a refinement of data collection.

119 - The data have been modified with non-significant variations following a refinement of data collection.

120 - The data have been modified with non-significant variations following a refinement of data collection.

EMPLOYMENT		2021	2022	2023
Terminations of permanent contracts	headcount	95	251	172
of which: resignations		70	103	101
of which: retirements		12	131	53
of which: number of dismissals		12	13	17
of which: other		1	4	1
Turnover rateⁿ	%	0.2	0.3	0.2
Italy		0.1	0.3	0.2
Abroad		0.4	0.4	0.4
Rest of Europe		0.4	0.4	0.3
Americas		-	3.0	0.5
Australia and Oceania		-	-	-
Asia		-	-	-
Seniority	years	12.20	9.71	9.20
In Italy		15.54	11.85	11.11
Abroad		4.46	4.66	4.93

INDUSTRIAL RELATIONS		2021	2022	2023
Employees covered by collective bargaining agreements	(number)	1,870	2,313	2,502
Employees covered by collective bargaining agreements	(%)	92	98	97
Italy		100	100	100
Abroad		72	95.9	91
Consultations, negotiations with trade unions on organizational changes	(number)	29	42	28
Employees who are members of a trade union		455	388	376
Employees who are members of a trade union	(%)	22	16.4	14.6

n - Ratio between the number of new hires + terminations of permanent contracts and the permanent employment of the previous year.

**EMPLOYEES BY EMPLOYEE
CATEGORY, AGE GROUP
AND GENDER**

	2021			2022			2023		
	Men (%)	Women (%)	Total Number	Men (%)	Women (%)	Total Number	Men (%)	Women (%)	Total Number
Total	58.3	41.7	2,027	55.1	44.9	2,347	52.3	47.7	2,557
Senior managers	5.1	1.1	69	5.6	1.7	91	5.4	1.4	89
Under 30	0.0	0.0	0	0.0	0.0	0	0.0	0	0
30-50	50.0	33.3	37	52.1	50.0	47	50.0	47.1	44
Over 50	50.0	66.7	32	47.9	50.0	44	50.0	52.9	45
Middle managers	38.4	29.2	701	36.4	31.4	802	38.7	32.0	908
Under 30	6.4	6.5	45	6.4	7.6	55	2.9	5.9	38
30-50	68.7	71.3	510	73.9	75.8	599	77.2	77.7	703
Over 50	24.9	22.3	146	19.7	16.6	148	19.9	16.4	167
Office workers	54.3	67.8	1,215	53.8	66.8	1,399	52.1	66.6	1,509
Under 30	14.5	10.5	153	22.7	20.3	301	17.8	20.2	288
30-50	45.9	54.7	639	50.1	54.8	734	55.7	58.6	864
Over 50	39.6	34.8	423	27.2	24.9	364	26.5	21.2	357
Blue collars	2.2	1.9	42	4.2	0.1	55	3.7	0.1	51
Under 30	3.8	25	5	9.3	0	5	6	0	3
30-50	88.5	75	35	70.4	100	39	70	100	36
Over 50	7.7	0	2	20.4	0	11	24	0	12

HIRES

	2021			2022			2023		
	Men (%)	Women (%)	Total Number	Men (%)	Women (%)	Total Number	Men (%)	Women (%)	Total Number
New hires with permanent contracts	67.7	32.3	195	36.9	63.1	336	35.2	64.8	383
Under 30	26.5	27.0	52	33.1	38.7	111	26.7	40.3	136
30-50	69.7	68.3	136	62.9	59.4	216	68.9	56.0	232
Over 50	3.8	4.8	7	4.0	1.9	9	4.4	3.6	15

TURNOVER	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
	(%)	(%)	Number	(%)	(%)	Number	(%)	(%)	Number
Turnover	0.2	0.1	0.2	0.2	0.4	0.3	0.2	0.3	0.2
Under 30	0.7	0.5	0.6	0.4	1.2	0.7	0.3	0.8	0.6
30-50	0.3	0.2	0.2	0.2	0.3	0.3	0.2	0.3	0.2
Over 50	0.0	0.0	0.0	0.3	0.2	0.2	0.1	0.2	0.1

GENDER PAY RATIO	(number)	2021	2022	2023	2023	2021	2022	2023	2023
		Fixed remuneration				Total remuneration			
		At the same role		Raw		At the same role		Raw	
Employees in Italy (women vs. men)									
Total Pay Ratio		97	98	98	86	97	99	98	80
Senior Manager		92	90	90	87	85	93	89	82
Middle Manager and Senior Staff		96	97	97	95	97	98	96	95
Office workers		98	99	99	98	98	100	99	97
Blue collars		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
All employees (women vs. men)									
Total Pay Ratio		97	97	98	84	97	98	97	78
Senior Manager		92	90	92	90	85	93	90	81
Middle Manager and Senior Staff		97	97	97	94	97	96	95	93
Office workers		98	99	99	95	98	99	98	93
Blue collars		83	N/A	N/A	N/A	85	N/A	N/A	N/A

HEALTH		2021	2022	2023
Health Impact Assessments carried out	(number)	0	0	0
Employees included in health surveillance programs		1,682	1,936	2,200
Number of health services provided		1,715	2,694	4,112
of which: to employees		1,697	2,689	4,100
of which: to contractors		9	5	12
of which: to family members		9	0	0
of which: to others		0	0	0
Number of registrations for health promotion initiatives		3	1	259
of which: to employees		81	11	184
of which: to contractors		30	5	35
of which: to family members		0	0	40
OIFR (Occupational Illness Frequency Rate)	(reports of occupational disease/hours worked) x 1,000,000	0	0	0.25
Occupational disease reports received	(number)	0	0	1
Employees		0	0	1
Previously employed		0	0	0
of which, out of the total number of complaints: women		0	0	0
of which, out of the total number of complaints: men		0	0	1
EMPLOYEE AND CONTRACTOR INJURIES		2021	2022	2023
Number of injuries	(number)	0	1	6
employees		0	0	1
contractors		0	1	5
Men		0	1	6
Women		0	0	0
TRIR (Total Recordable Injury Rate)	(total recordable injuries/hours worked) x 1,000,000	0	0.23	1.09
employees		0	0	0.25
contractors		0	0.86	3.33
Italy		0	0.38	1.21
Abroad		0	0	0.91

**EMPLOYEE AND CONTRACTOR
INJURIES****2021** **2022** **2023**

High-consequence work-related injuries rate (not including deaths)	(total recordable injuries/ hours worked) x 1,000,000	0	0	2
Employees		0	0	0
Contractors		0	0	2
Lost time injury frequency rate (LTIFR)	(injuries with days of absence/hours worked) x 1,000,000	0	0.23	1.09
Employees		0	0	0.25
Contractors		0	0.86	3.33
Italy		0	0.38	1.21
Abroad		0	0	0.91
Injury severity rate	(days of absence/hours worked) x 1,000	0	3.55	62
Employees		0	0	14
Contractors		0	13.17	191
Fatality index	(fatal injuries/hours worked) x 100,000,000	0	0	0
Employees		0	0	0
Contractors		0	0	0
Number of deaths as a result of work-related injuries	(number)	0	0	0
Employees		0	0	0
Contractors		0	0	0
Near miss	(number)	19	26	35
Hours worked	(million of hours)	4.74	4.23	5.49
Employees		3.39	3.09	3.99
Contractors		1.35	1.14	1.50
Process safety events	(number)	0	0	0
Tier 1		0	0	0
Tier 2		0	0	0

TRAINING		2021¹²¹	2022	2023
Total attendances	(number)	12,150	21,335	19,076
Training hours by type	(hours)	45,076	58,059	84,706
HSE and quality		5,677	11,375	13,020
Languages and IT		4,063	6,028	26,907
Behavioural / Communication / Corporate identity		13,144	15,229	19,671
Professional-cross cutting		18,542	22,167	20,811
Professional-technical/commercial		3,651	3,260	4,296
Total training hours by employee category		45,076	58,059	84,706
Senior managers		1,858	2,107	3,384
Middle managers		16,616	22,930	30,298
Office workers		26,122	32,419	49,611
Blue collars		479	603	1,412
Training hours by delivery method		45,076	58,059	84,706
Distance		36,503	43,825	50,914
In class		8,572	14,234	33,792
Average training hours by employee category		25	27	34
Senior managers		33	27	36
Middle managers		27	27	36
Office workers		24	27	34
Blue collars		14	36	27
In-house training hours		544	368	1,556
Training expenditures	(€ million)	1.45	1.83	2.13
Average training and development expenditure per full time employees	(€)	815	861	867

TRAINING ON HUMAN RIGHTS		2021¹²²	2022	2023
Human rights training hours	(number)	1,247	1,822	659
In class		0	0	0
Distance		1,247	1,822	659
Attendances in human rights training courses		919	1,477	552
Employees trained on human rights		225	334	163
Employees trained on human rights ^o	(%)	95	90	85

^o - This percentage is calculated as the ratio between the number of registered employees who have completed a training course on the total number of registered employees

121 - The figures for 2021 deviate from those given in the Sustainability Report 2021 as only the actual training hours are considered in this Report.

122 - The figures for 2021 deviate from those given in the Sustainability Report 2021 as only the actual training hours are considered in this Report.

ENHANCING PEOPLE		2021	2022	2023
Employees covered by performance appraisal tools (senior managers, middle managers, young graduates)	(%)	100	100	100
of which: senior managers		100	100	100
Employees subject to annual review (senior managers, middle managers, young graduated)		100	100	100
of which: senior managers		100	100	100

EMPLOYMENT EQUAL OPPORTUNITIES		2021	2022	2023
Female employees in service	(%)	41.7	44.9	47.7
Women recruited		32.3	63.1	64.75
Women in positions of responsibility (senior and middle managers)		33.2	39.1	41
Women senior managers		13.0	19.8	19.1
Women middle managers		35.2	41.3	43.0
Women office workers		47.2	50.3	53.8
Women blue collars		38.1	1.8	2.0
Replacement rate by gender		2.1	1.3	2.2
Men		2.2	0.7	1.5
Women		1.9	2.5	3.1

CAREER OPPORTUNITIES		2021	2022	2023
Promotions from Office worker to Middle Manager and from Middle Manager to Senior Manager by gender				
Women	(%)	50	51.9	40.50
Men		50	48.1	59.50

Communities

COMMUNITY INVESTMENTS		2021	2022	2023
Total investments for the community	(€ million)	1.24	2.09	3.75
Donations		0.07	0.50	2.17
Local development initiatives ¹²³ :				
<i>Education</i>		0.26	0.04	0.20
<i>Economic diversification</i> ¹²⁴		0.64	0.79	1.30
Countering the Covid-19 emergency		0.16	-	-
Sponsorships		0.11	0.76	0.08

123 - Compared to the presentation in the Sustainability Report 2022, the items 'Community investment' and 'Offsetting and resettlement' were merged into 'Local development initiatives' and reclassified as 'Education' and 'Economic diversification', respectively. Furthermore, in the 2022 figures for economic diversification initiatives, the values were supplemented by increasing the total amount by €0.79 million.

124 - 'Economic diversification' means activities that aim to 'Promote food security, the development of entrepreneurial, agricultural, fishing and infrastructural activities, in a long-term perspective, encouraging the creation of new job opportunities for people and businesses, and the empowerment of women and young people'.

GRI Content Index and list of additional KPIs

GRI Content Index

DECLARATION OF USE		Eni Plenitude SpA Società Benefit has reported the information mentioned in this GRI table of contents for the period 1 January 2023 - 31 December 2023 in accordance with the GRI Standards.	
GRI 1 USED		GRI 1 - FOUNDATION PRINCIPLES - VERSION 2021	
RELEVANT GRI SECTOR STANDARDS		N/A - will await the publication of the specific sector standard	
GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation) NOTES
GENERAL INFORMATION			
GRI 2 – General Disclosures 2021	2-1 Organizational details	'Highlights', p.6, p.186	
	2-2 Entities included in the organization's sustainability reporting	'Methodological note', p.143	
	2-3 Reporting period, frequency and contact point	'Methodological note', p.142	This document was published in May 2024.
	2-4 Restatements of information	'Methodological note', p.142	
	2-5 External assurance	'Independent Auditors' Report', pp.182-185	
	2-6 Activities, value chain and other business relationships	'The Plenitude business model', pp.11-12	
	2-9 Governance structure and composition	1.2 Governance structure, pp.29-30	
	2-10 Nomination and selection of the highest governance body	1.2 Governance structure, p.30	
	2-11 Chair of the highest governance body	1.2 Governance structure, p.30	
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Governance structure, pp.32-33	

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
	2-13 Delegation of responsibility for managing impacts	1.2 Governance structure, pp.32-33		
	2-14 Role of the highest governance body in sustainability reporting	1.2 Governance structure, pp.32-33		
	2-15 Conflicts of interest	1.2 Governance structure, p.31		
	2-16 Communication of critical concerns	1.5 Risk Management and Internal Audit, p.39		
	2-17 Collective knowledge of the highest governance body	1.2 Governance structure, p.31		
	2-18 Evaluation of the performance of the highest governance body		Not applicable	Since the Company is unlisted, to date it does not have a procedure for assessing the performance of the highest governance body.
	2-19 Remuneration policies	1.2 Governance structure, p.31, p.34		
GRI 2 – General Disclosures 2021	2-20 Process to determine remuneration	1.2 Governance structure, p.31		
	2-21 Annual total compensation ratio	'Performance tables', p.155		
	2-22 Statement on sustainable development strategy	'Message to our stakeholders', p.4		
	2-23 Policy commitments	1.4 Plenitude's regulatory system, pp.36-37		
	2-24 Embedding policy commitments	1.4 Plenitude's regulatory system, pp.36-37		
	2-25 Processes to remediate negative impacts	'Stakeholder Engagement', pp.19-25 1.5 Risk Management and Internal Audit, p.39 3.1 Operational excellence supporting customer relations, pp.71-72 5.2 Support to local communities, pp.136-141		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
GRI 2 – General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	1.3 The values leading the Company, p.35		
	2-27 Compliance with laws and regulations			Proceedings of the Italian Antitrust Authority against Eni Plenitude SpA for alleged unfair commercial practices in relation to the practices of renewing the price conditions of supply contracts (fine of €5 million). Plenitude considers these proceedings to be unfounded and appealed the decision.
	2-28 Membership associations	'Stakeholder Engagement', p.25		
	2-29 Approach to stakeholder engagement	'Stakeholder Engagement', pp.19-25		
	2-30 Collective bargaining agreements	4.3 Protecting well-being and supporting growth, p.119 'Performance tables', p.165		

MATERIAL TOPICS

GRI 3 - Material Topics 2021	3-1 Process to determine material topics	'Materiality analysis', pp.16-17		
	3-2 List of material topics	'Materiality analysis', p.18		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
SPECIFIC INDICATORS REPORTED IN RELATION TO MATERIAL TOPICS				
BUSINESS CONDUCT				
GRI 3 - Material Topics 2021	3-3 Management of material topics	1.3 The values leading the Company, p.35 1.4 Plenitude's regulatory system, pp.36-38		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	1.3 The values leading the Company, p.35 'Performance tables', p.156		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	'Main results 2023', p.27 1.1 The creation of shared value, p.28 'Performance tables', p.154		
CYBERSECURITY & DATA PROTECTION				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.6 Privacy, Data Protection and Cybersecurity, pp.44-45		
GRI 418: Customer Privacy 2016	418-1 Substantiated grievances concerning breaches of customer privacy and losses of customer data	'Main results 2023', p.27 1.6 Privacy, Data Protection and Cybersecurity, p.45		
CLIMATE CHANGE				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1 The strategy to tackle climate change, p.48 2.2 Direct and indirect emissions, pp.65-67		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2.2 Direct and indirect emissions, p.66 'Performance tables', p.157		It is specified that the heat consumption for 2023 is zero.
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	'Main results 2023', p.47 2.2 Direct and indirect emissions, pp.65-67 'Performance tables', p.157	305-3c: Not applicable since the company does not produce biogenic emissions	

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	'Main results 2023', p.47 2.2 Direct and indirect emissions, pp.65-67 'Performance tables', p.157		
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	'Main results 2023', p.47 2.1.1 The supply of power and gas, p.50 2.2 Direct and indirect emissions, pp.65-67 'Performance tables', p.157	305-3c: Not applicable since no biogenic emissions are attributable to the Company	
GRI Sector Standard EU 1	GRI Sector Standard EU 1: Installed capacity, broken down by primary energy source and by regulatory regime	'Main results 2023', p.47 2.1.1.2 Installed capacity and energy production from renewable sources, pp.51-53 'Performance tables', p.158		
GRI Sector Standard EU 2	GRI Sector Standard EU 2: Net energy output broken down by primary energy source and by regulatory regime	'Main results 2023', p.47 2.1.1.2 Installed capacity and energy production from renewable sources, pp.52-54 'Performance tables', p.159		
GRI Sector Standard G4	GRI Sector Standard G4: Demand-side management programs including residential, commercial, institutional and industrial program	2.1.3 Energy efficiency solutions, pp.56-64		
CUSTOMER RELATIONS				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1 Operational excellence to support customer relation, pp.70-77 'Performance tables', p.160		
INNOVATION AND DIGITALIZATION				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2 Innovation and digitalization, pp.78-89		
RESPONSIBLE SUPPLY CHAIN MANAGEMENT				

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
GRI 3: Material Topics 2021	3-3 Management of material topics	'The Plenitude value chain', p.12 3.3 Responsible supply chain management, pp.90-94		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	'Main results 2023', p.69 3.3 Responsible supply chain management, pp.90-92 'Performance tables', p.160		
BIODIVERSITY AND ECOSYSTEMS				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.4.2 Biodiversity and ecosystems, pp.98-99		
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	3.4.2 Biodiversity and ecosystems, p.98 'Performance tables', p.161		
GRI 304: Biodiversity 2016	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	'Performance tables', p.162		
CIRCULAR ECONOMY AND WASTE MANAGEMENT				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.4.1 Circular economy and waste management, pp.95-97		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	3.4.1 Circular economy and waste management, pp.95-97		
GRI 306: Waste 2020	306-2 Management of significant waste- related impacts	3.4.1 Circular economy and waste management, pp.95-97		
GRI 306: Waste 2020	306-3 Waste generated	3.4.1 Circular economy and waste management, p.97 'Performance tables', p.161		
GRI 306: Waste 2020	306-4 Waste diverted from disposal	3.4.1 Circular economy and waste management, p.97 'Performance tables', p.161		
GRI 306: Waste 2020	306-5 Waste directed to disposal	3.4.1 Circular economy and waste management, p.97 'Performance tables', p.161		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
EQUAL TREATMENT AND OPPORTUNITIES FOR ALL				
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1. The value of our people, pp.102-107		
GRI 2 – General Disclosures 2021	2-7 Employees	'Main results 2023', p.101 4.1. The value of our people, pp.102-103 'Performance tables', pp.162-163		
GRI 2 – General Disclosures 2021	2-8 Workers who are not employees	'Performance tables', pp.162-163		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	'Main results 2023', p.101 4.1. The value of our people, p.102 'Performance tables', p.164-167		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	'Main results 2023', p.27, p.101 1.2 Governance structure, p.30 4.1. The value of our people, p.102, p.105 'Performance tables', p.166		
	405-2 Ratio of basic salary and remuneration of women to men	'Main results 2023', p.101 4.1.1 Enhancement and including diversity, pp.105-106 'Performance tables', p.167		
OCCUPATIONAL HEALTH AND SAFETY				
GRI 3: Material Topics 2021	3-3 Management of material topics	4.2 Concern for people's health and safety, pp.108-113		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	1.4 Plenitude's regulatory system, p.38	4.2 Concern for people's health and safety, p.108	
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	4.2 Concern for people's health and safety, p.108		
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	4.2 Concern for people's health and safety, pp.108-113 4.3.1 Workers' well-being, p.114-116 'Performance tables', p.168		
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	4.2 Concern for people's health and safety, p.108-111		
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	4.2 Concern for people's health and safety, pp.108-113 'Performance tables', p.170		
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	4.2 Concern for people's health and safety, pp.108-113 4.3.1 Workers' well-being, pp.114-116		
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2 Concern for people's health and safety, pp.108-113		
GRI 403: Occupational Health and Safety 2018	403-9 Injuries	'Main results 2023', p.101 4.2 Concern for people's health and safety, p.108 'Performance tables', pp.168- 169		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
DEVELOPMENT AND WELL-BEING FOR PEOPLE				
GRI 3: Material Topics 2021	3-3 Management of material topics	4.3 Protecting well-being and supporting growth, pp.114-125		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3.1 Workers' well-being, p.115-117		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	'Main results 2023', p.101 4.3.2 Training and development, pp.120-121 'Performance tables', p.170		
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	4.3.2 Training and development, pp.120-125		
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	4.3.2 Training and development, pp.122-123 'Performance tables', p.171		
SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE				
GRI 3: Material Topics 2021	3-3 Management of material topics	5.1 Spreading the culture of sustainable energy usage, pp.128-135		
SUPPORT TO LOCAL COMMUNITIES				
GRI 3: Material Topics 2021	3-3 Management of material topics	5.2 Support to local communities, pp.136-141		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	'Main results 2023', p.127 5.2 Support to local communities, pp.136-141 'Performance tables', p.172		

List of additional KPIs

CLIMATE AND EMISSIONS		LOCATION
Climate Change	Tonnes of CO ₂ eq avoided thanks to energy production from renewable sources	'Main results 2023', p.47 2.1.1 The supply of power and gas, p.52 'Performance tables', p.157
	Quantity (TWh) of power certified through European guarantees of origin sold	'Main results 2023', p.47 2.1.1 The supply of power and gas, p.50
	Tonnes of CO ₂ eq avoided thanks to energy requalification interventions	2.1.3 Energy efficiency solutions, p.57-58
	Charging points for electric vehicles installed	'Main results 2023', p.47 2.1.4 Electric mobility solutions, p.63-64
	Tonnes of CO ₂ eq avoided by mobile electric vehicles	2.1.4 Electric mobility solutions, p.63
BUSINESS SUSTAINABILITY		LOCATION
Customer relations	Net Promoter Score	'Main results 2023', p.69 3.1.2 Customer satisfaction, p.74-75
	Customer satisfaction (%)	'Main results 2023', p.69 3.1.2 Customer satisfaction, p.74-75 'Performance tables', p.160
	New contracts signed digitally (%)	3.2.2 Digitalization, p.84
	Digital bills (%)	'Main results 2023', p.69 3.2.2 Digitalization, p.86
Innovation and digitalization	Expenditure on Research and Development and Innovation (€ million)	3.2.1 Innovation and research and development, p.81

PEOPLE

LOCATION

Equal treatment and
opportunities for allPromotions from Office worker to Middle Manager and from Middle
Manager to Senior Manager by gender (%)

'Performance tables', p.171

Human rights training hours

'Performance tables', p.170

Number of attendances in human rights training courses

'Performance tables', p.170

Development and
well-being for people

Employees trained on human rights

4.3.2 Training and
development, p.121
'Performance tables', p.170

Investment in employee training expenses

4.3.2 Training and
development, p.121
'Performance tables', p.170Seniority by geographic area (Italy and abroad)
and by employee category

'Performance tables', p.165

COMMUNITIES

LOCATION

Number of contents published on the Instagram profile

'Main results 2023', p.127
5.1 Spreading the culture
of sustainable energy usage,
p.130Level of engagement on social content (e.g. number of clicks to
content, number of impressions)'Main results 2023', p.127
5.1 Spreading the culture
of sustainable energy usage,
p.130, p.133
5.2 Support to local
communities, p.139Spreading the culture
of sustainable energy
usageNewsletter KPIs (e.g. number of subscribers, number of articles
published)5.1 Spreading the culture
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Number of attendees at events

'Main results 2023', p.127
5.1 Spreading the culture
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Independent Auditors' Report



INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON THE SUSTAINABILITY AND IMPACT REPORT

To the shareholders of Eni Plenitude SpA Società Benefit

We have been engaged to undertake a limited assurance engagement on the Sustainability and Impact Reports of Eni Plenitude SpA Società Benefit and its subsidiaries (hereinafter the "Group") for the year ended 31 December 2023.

Responsibilities of the Directors and the Board of Statutory Auditors for the Sustainability and Impact Report

The Directors of Eni Plenitude SpA Società Benefit are responsible for the preparation of the Sustainability and Impact Reports. The Sustainability Report is prepared in accordance with the "Global Reporting Initiative Sustainability Reporting Standards" issued by GRI - Global Reporting Initiative (the "GRI Standards"), the Impact Report, included into the Report, is prepared in accordance with the article 382 of the Law no.208 of 28 December 2015 and with the GRI Standards, as illustrated in the "Methodological note" section of the Sustainability Report.

The Directors are also responsible for such internal control as they determine is necessary to enable the preparation of a Sustainability and an Impact Report, that are free from material misstatement, whether due to fraud or error.

The Directors are also responsible for defining the sustainability performance targets of the Group, as well as for identifying its stakeholders and material topics to be reported on.

The Board of Statutory auditors is responsible for overseeing, in the terms prescribed by law, in compliance with the article 382 of the Law no.208 of 28 December 2015.

Auditor's Independence and quality control

We are independent in accordance with the principles of ethics and independence set out in the International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management Italia 1 (ISQM Italia 1), which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

PricewaterhouseCoopers SpA

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Auditor's Responsibilities

Our responsibility is to express a limited assurance conclusion, based on the procedures we have performed, regarding the compliance of the Sustainability Report, containing the Impact Report with the GRI Standards, and for the Impact Report, with the requirements of article 382 of the Law no. 208 of 28 December 2015. We conducted our work in accordance with "International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information" (hereinafter also "ISAE 3000 Revised") issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance engagements. That standard requires that we plan and perform procedures to obtain limited assurance about whether the Sustainability and Impact Report are free from material misstatement.

Therefore, the procedures performed were less in extent than those performed in a reasonable assurance engagement conducted in accordance with ISAE 3000 Revised (reasonable assurance engagement) and, consequently, do not provide us with a sufficient level of assurance that we have become aware of all significant facts and circumstances that might be identified in a reasonable assurance engagement.

The procedures performed were based on our professional judgement and included inquiries, mainly of personnel of the Company responsible for the preparation of the information presented in the Sustainability and Impact Report, inspection of documents, recalculations and other procedures designed to obtain evidence considered useful.

In detail, we performed the following procedures:

- 1) analysis of the process of definition of the material topics reported on in the Sustainability Report, with reference to the method applied in the analysis and understanding of the Company's environment, the identification and prioritisation of the actual and potential impacts, and the internal validation of the results of the process;
- 2) analysis and assessment of the criteria used to identify the consolidation area, in order to assess their compliance with the "Methodological Note";
- 3) comparison of the financial information reported in the section "1.1 The creation of shared value" of the Sustainability Report with the information included in the Group's annual consolidated financial statements;
- 4) understanding of the processes underlying the generation, collection and management of significant qualitative and quantitative information included in the Sustainability and Impact Reports;
- 5) analysis of the process for defining the significant aspects reported in the Sustainability Report, containing the Impact Report, with reference to issues related to corporate governance, employees, other stakeholders, and the environment.

In detail, we held meetings and interviews with the management personnel of Eni Plenitude SpA Società Benefit and we performed limited analyses of documentary evidence, to gather information about the processes and procedures for the collection, aggregation, processing and submission of non-financial information to the function responsible for the preparation of the Sustainability and Impact Report contained therein.

Moreover, for material information, considering the activities and characteristics of the Group:

- at parent company level
 - a) with reference to the qualitative information presented in the Sustainability and Impact Reports, we carried out interviews and obtained supporting documentation to verify its consistency with available evidences;



- b) with reference to quantitative information, we performed both analytical procedures and limited tests to verify, on a sample basis, the accuracy of data aggregation.
- for the following entities, Eni New Energy SpA, Eni New Energy US and Adriaplin d.o.o., which we selected on the basis of their activities and their contribution to performance indicators, we carried out onsite visits during which we met the persons in charge and obtained documentary evidence, on a sample basis, regarding the correct application of the procedures and calculation methods applied for the indicators.

Limited Assurance Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Sustainability Report of Eni Plenitude SpA Società Benefit and its subsidiaries, containing the Impact Report of Eni Plenitude SpA Società Benefit, for the year ended 31 December 2023 is not prepared, in all material respects, in accordance with the GRI Standards and, for the Impact Report, with the requirements of the article 382 of the Law no. 208 of 28 December 2015 and of the GRI Standards as illustrated in the “Methodological note” section of the Sustainability Report.

Milan, 5 April, 2024

PricewaterhouseCoopers SpA

Signed by

Paolo Bersani
(Partner)

This report has been translated into English from the Italian original solely for the convenience of international readers

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