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STRICTLY CONFIDENTIAL

From:
Sustainability Department
Eni Spa

REF: LENEC/16/2026/P

To [redacted]
Officer-in-charge
Special Procedures Branch
OHCHR

Re: Reply to your ref. AL OTH 149/2025
Dear [redacted],
We hereby acknowledge receipt of your letter dated December 17th 2025, which is duly noted (the "Letter"). We are grateful to you for giving us the opportunity to comment on its contents and to clarify certain factual and legal aspects.

We understand that the purpose of your letter is to obtain information regarding (i) the involvement in the exploration tender procedure issued by the Israeli Government for the so-called Zone G, (ii) the relationship with Ithaca Energy and (iii) the alleged supply of crude oil to Israel. Your communication characterizes these matters as amounting to violations of international law and/or other critical legal principles and standards and further refers to the potential existence of criminal liabilities on the part of Eni.

We wish to underscore that the assertions outlined in your letter are often inaccurate and do not reflect the facts or the nature of Eni's relationships and operations. In addition, those assertions — to the extent they imply improper conduct and which, in our view, are potentially defamatory — are hereby firmly rejected, and we reserve the right to proceed accordingly.

In particular, we wish to clarify the following.

(i) Regarding the exploration license in Zone G

As a preliminary matter, we wish to note that Eni has already confirmed its withdrawal from the consortium that was awarded the Zone G licenses, a decision taken, as part of once long time the strategic rationalization and diversification of its Upstream activities.

It is also worth noting that, although your communication states that "*Eni was awarded six exploration licenses in Zone G*" and that, by engaging in the acquisition of offshore gas exploration licenses in that area, "*Eni has engaged in activities that constitute violations of peremptory norms of international law and other critical legal principles and standards*", Eni considers these statements to be incorrect, materially inaccurate and capable of being grossly defamatory.

In fact - as the Company has already publicly stated - Eni participated in an international tendered procedure lawfully issued (and Eni obtained a third-party legal opinion in said respect) for offshore exploration licenses in waters located within the Exclusive Economic Zone of Israel, bordering Egypt, prior to 7 October 2023. Although the tender procedure formally concluded after that date, the relevant licenses were never awarded, and no exploratory activities were ever initiated by Eni in the area.
Furthermore, with respect to the area under consideration, partially claimed by Palestine, Eni carried out a human rights due diligence and, having regard to the type of activity under consideration (namely, a potential offshore exploration activity in partially contested waters – at a time when no exploration license had been awarded) also conducted an enhanced human rights due diligence. Such due diligence included activities based on the UNDP guideline "*Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide*".

(ii) Regarding the shares in Ithaca Energy

In the Letter, you further mention that "*following a merger in October 2024 Eni S.p.A. was issued a stake of 38.7 per cent shares in UK-based Ithaca Energy, owned by the Israeli-owned Delek Group, which are currently on the OHCHR database of business enterprises involved in listed activities related to Israeli settlements in the occupied Palestinian territory*", thereby implicitly suggesting a connection between Eni and the alleged "*economic involvement*" of Delek in the "*Israeli settlements in Palestine*".

The business combination between Eni and Ithaca Energy was initiated and executed with Ithaca Energy itself, which is one of the largest operators in the UK North Sea (where it has historically operated) and is listed on the London Stock Exchange.
We firmly reject this interpretation, as it is factually inaccurate and misleading.

There is no direct link between Ithaca Energy's activities - conducted in the United Kingdom in the North Sea - and any alleged adverse human rights impacts in the Occupied Palestinian Territories.

Thus, we strongly contest the existence of any link between Eni and the alleged "*economic involvement*" of Delek in the "*Israeli settlements in Palestine*".

(iii) Regarding the alleged supply of crude oil to Israel

In the Letter, you make reference to certain alleged commercial relationships between Eni and Israel. For example, you state that "*1 per cent of all crude oil imported by Israel between October 2023 and July 2024 can be attributed to a single shipment of 30.000 tons of crude oil by the Val D'Agri Oil project, a joint venture between Eni S.p.A (61 per cent) and Shell (39 per cent)*" and also "*the largest source of crude oil to Israel is through the Baku-Tbilisi-Ceyhan (BTC) pipeline, of which Eni S.p.A is a minority shareholding partner. Eni S.p.A also partly-owns the Caspian pipeline (CPC), which is the second largest supplier of crude oil to Israel*".

In this regard, while it is accurate that Eni is the co-holder of a concession for the production of hydrocarbons in Val d'Agri, each co-holder is the exclusive owner of hydrocarbons produced, and disposes of such production individually. Eni's equity oil production in Val d'Agri is allocated to Eni's own refining system in Italy, in particular: equity oil is processed through Eni's Taranto Refinery, and the products resulting therefrom are exclusively destined to the Italian market. Accordingly, Eni does not export any equity crude oil produced in Val d'Agri.

It is commonly knowledge from open sources that the ownership of the crude to which you are referring to pertained to the other holder (Shell Italia spa) that sold it, to a broker, in the market.

Further, as to Eni's interest in the abovementioned transportation infrastructures, Eni holds a minority interest of 5% in the BTC pipeline and 2% in the CPC pipeline. For clarity, Eni does not sell oil transported via BTC and does not sell equity production transported via CPC to Israel.

Having said that, it goes without saying that the raised allegations of complicity in genocide and war crimes are totally and grossly inappropriate with respect to the context and, in particular, to the possible reasonable outcomes of the exertable leverage taking into account the nature of the commercial relationships at issue.

Last but not least, it is important to emphasize that there is no legally binding provision imposing an embargo on crude oil exports to Israel and that, therefore, Eni could not have breached such a provision, even in theory.

Eni's commitment on Human Rights

Respect for the dignity of every human being lies at the core of Eni's activities, and Eni conducts its operations with due regard for the rights and wellbeing of all rights-holders who may be directly and indirectly affected by the Company's activities.

Eni implements human rights due diligence processes aimed at identifying, preventing, mitigating, and accounting for human rights impacts in its operations, in accordance with the UNGPs and other relevant international standards. This commitment arose from a voluntary undertaking first expressed in 2007 through Eni's Guidelines for the Protection and Promotion of Human Rights and subsequently reaffirmed through Eni's Statement on the Respect for Human Rights approved by the Board of Directors of Eni SpA in 2018 to the current Ethics, Compliance & Governance Policy "Respect for Human Rights in Eni", approved by the Board of Directors in 2023.

Key aspects of Eni's approach include:

- **Policies and governance framework**: Eni's commitment is formalized in its Code of Ethics and in the abovementioned Ethics, Compliance & Governance Policy "Respect for Human Rights in Eni", which identifies priority areas of commitment consistent with the UNGPs and OECD Guidelines. This framework is further reinforced by Eni's Supplier Code of Conduct.
- **Human rights due diligence**: Eni has developed a multidisciplinary and multilevel human rights due diligence model, integrated into its business processes and based on a risk-based approach. This model is designed to identify, prevent, mitigate and report negative human rights impacts. Such process is subject to a continuous improvement, on the basis of the regular monitoring of the developments of the relevant regulatory and normative developments.
- **Risk assessment**: Eni applies a risk-based approach to assess the potential risk of adverse human rights impacts arising from its activities, products, and services.
- **Training**: Eni provides human rights training across all levels of the company, including general courses, targeted training on specific risk areas, and practical workshops for suppliers.
- **Stakeholder engagement**: Eni is committed to constructive engagement with stakeholders, providing clear and comprehensive information on its operations and actively seeking and taking into account stakeholder feedback. Of course, stakeholders' requests should not be abusive or aiming at willfully discrediting Eni or used instrumentally to harm the reputation and the corporate interests.
- **Grievance and remedy mechanisms**: Eni ensures access to appropriate grievance and remediation mechanisms through its "Grievance Mechanism" and whistleblowing procedures.
- **Transparency and reporting**: Eni's human rights commitments and performance are disclosed through a range of channels, including, among others:
  - The Sustainability Statement and the Slavery and Human Trafficking Statement; and
  - The Sustainability Report and the dedicated "Eni for Human Rights" report.

* * *

Accordingly, the foregoing clearly confirms that there is no factual or legal basis — even potential — for alleging that Eni has breached international law and/or applicable human rights principles and standards, or for attributing any criminal liability to the Company.

Eni, in said respect, reserve the right to protect its reputation in any appropriate and competent venue and form.

We trust the above constitutes an exhaustive clarification on all the matters raised in the Letter and that these clarifications will provide comfort on Eni's conduct as a responsible operator, and we reiterate our commitment to the respect of Human Rights and contribution to the UN System.

For a more detailed overview of this commitment, we further invite you to consult our Sustainability Report and our dedicated Human Rights Report.

Please note that the contents of this reply are strictly confidential and intended solely for the addressee.

Without Prejudice.

Yours sincerely,

Stefano Speroni

[redacted]