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Roma, 04 August 2025  
Prot. SOST/3/2025/P

*From: Francesca Ciardiello  
Head of Sustainability  
Eni Spa*

  
*Special Procedures Branch  
OHCHR*

REF: AL OTH 86/25

Dear Madam,

We refer to your letter dated 2 July 2025 and addressed to Eni's CEO, Mr. Claudio Descalzi.

At the outset we wish to express our appreciation for the opportunity to clarify the matters described in your letter and relevant to Eni's activities in Nigeria, including the sale of Eni's wholly owned subsidiary, Nigerian Agip Oil Company Ltd ("NAOC") to Oando PLC, under the communications procedure of the Special Procedures of the United Nations Human Rights Council.

As we address those matters, we wish to note that the allegations contained in your letter do not reflect the reality of how Eni has conducted and continue conducting its operations in the country. For this reason, those allegations are hereby strongly rejected.

#### **Eni's commitment on Human Rights**

Eni implements human rights due diligence processes to identify, prevent, mitigate, and account for human rights impacts in its operations, in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGP) and other international regulations. Such a commitment arose from a voluntary commitment expressed back in 2007 through Eni Guidelines for the Protection and Promotion of Human Rights and, later, through Eni's Statement on the Respect for Human Rights approved by the Board of Directors of Eni SpA in 2018 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:



#### **Eni SpA**

Company share capital Euro 4,005,358,876.00 full paid up  
Rome Company Register,  
Tax Identification Number 00484960588  
VAT number 00905811006, R.E.A. Rome n. 756453  
Branches:  
Via Emilia, 1 and Piazza Ezio Vanoni, 1  
20097 San Donato Milanese (Milan) - Italy



- Policies and Regulations: Eni's commitment is formalized in its [Code of Ethics](#) and in the above mentioned ECG Policy "[Respect for Human Rights in Eni](#)", which outlines priority areas of commitment consistent with the UNGP and OECD Guidelines. The [Supplier Code of Conduct](#) further supports this commitment.
- Human Rights Due Diligence: Eni has developed a multidisciplinary and multilevel model, integrated into business processes, with a risk-based approach. This model aims 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 sources.
- Risk Assessment: Eni uses a risk-based approach to assess the potential risk of negative human rights impacts arising from its activities, products, and services.
- Training: Eni provides human rights training at all company levels, including general courses, specific courses on risk areas, and practical workshops for suppliers.
- Stakeholder Engagement: Eni is committed to dialogue with stakeholders, informing them clearly and comprehensively regarding company operations and gathering their feedback.
- Grievance and Remedy Mechanisms: Eni ensures adequate complaint management through the "Grievance Mechanism" and the whistleblowing process.
- Transparency and Reporting: Eni's human rights disclosure occurs, among other ways, through:
  - The [Sustainability Statement](#) and the [Slavery and Human Trafficking Statement](#).
  - The [Sustainability Report](#) and the dedicated "[Eni for Human Rights](#)" report.

The Sustainability Statement and the Sustainability Report also include information on environmental protection.

### **The sale of NAOC Ltd**

In 2024, Eni completed the sale of Nigerian Agip Oil Company Ltd (NAOC) to Oando PLC, Nigeria's leading energy Company (whose shares are listed in both Lagos and Johannesburg). NAOC (now OERNL) is the operator of NAOC JV (NAOC 20%, Oando 20%, NNPC E&P Limited 60%).

This transaction was supported by the Nigerian Government as part of a strategy to increase the involvement of local companies in the ownership and management of onshore assets, leveraging the local expertise acquired over time and, in this specific case, Oando's role as a partner in the NAOC JV since 2014. The sale was preceded by an in-depth assessment of Oando's financial and operational capabilities, conducted by Eni and verified by the Nigerian Upstream Petroleum Regulatory Commission (NUPRC), which recognized Oando as a responsible operator in the local market capable of fulfilling its role in compliance with applicable regulations, both in terms of safety and environmental compliance. The transaction was structured to facilitate continuity in the conduct of business, as it allowed





to retain the same personnel, suppliers and operating tools. The sale of NAOC took place in compliance with the Petroleum Industry Act (PIA), introduced in 2021 by the Nigerian Government to, inter alia, regulate roles and responsibilities for the decommissioning and abandonment of oil and gas sector sites, with a focus on environmental sustainability and community involvement. In accordance with the PIA, a Decommissioning & Abandonment Plan was prepared prior to the divestment, reviewed and approved by NUPRC with the support of independent experts.

This information was disclosed in the Eni Sustainability Report 2024.

**Decommissioning and Abandonment fund.** At the time of the transaction closing and formal transfer of NAOC to Oando (22 August 2024), the terms and operational framework of the Decommissioning and Abandonment (D&A) Fund had not yet been defined by the regulator NUPRC. In compliance with the Petroleum Industry Act (PIA), NAOC made the payment corresponding to its statutory D&A obligation as of the transaction date and in accordance with Nigerian Petroleum Upstream Commission (NUPRC) requirements. This was not a voluntary interim contribution, but a mandatory payment, duly secured to ensure the transfer to the D&A Fund once fully established.

**Environment.** As far as the Oil Spill Management is concerned, NAOC had in place a Management System of the oil spills allowing for immediate oil spills' detection and requiring a joint survey of the spill location between NAOC JV, the Authorities (NUPRC, NOSDRA, Federal Ministry of Environment - FMENV) and the Communities. The procedure calls for repair and remediation by NAOC, when needed, and a final joint survey to ensure that the operation restored the site to normal conditions and that there was no environmental impact. This system was based on fundamentals, such as NAOC JV's oil spill response skilled manpower, specialized Contractors, equipment and know-how, which remained within the organization after Eni's divestment and, as such, were not impacted by the divestment. At the date of the sale, NAOC had remediated and cleaned up 100% of the spills affecting NAOC JV assets (with the exception of the sites temporarily not accessible for security reasons), as verified and certified by joint inspections with the competent authorities (the PCI - Post Clean-up Inspections aimed at confirming the successful remediation of the sites are carried out jointly by representatives of the National Oil Spill Detection and Response Agency - NOSDRA, the local community, NUPRC and the operator).

Concerning Brass Canal, NAOC JV explained that the Company monitored periodically the effluent water from its production process passing through the Canal, and on this basis had always rejected the allegations of pollution/environmental degradation from Brass Kingdom with respect to its operation in the Brass Canal. However, without prejudice to the above, following a process of consultation of the community members, the inter-ministerial ad hoc





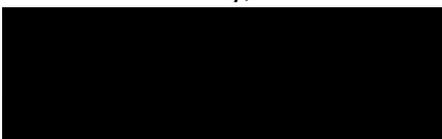
committee, the regulators and other stakeholders, NAOC JV and Brass Kingdom eventually signed a Memorandum of Understanding in July 2020 providing, inter alia, for the execution of a Produced Water Management Project. At the time of the divestment, NAOC had performed a joint review of the Environmental Evaluation Study (EES) relevant to Brass Terminal Flow-station with NUPRC. In May 2024 NUPRC had finally communicated to NAOC their approval of the Study. The study was related to the to the Produced Water Management Project aiming at implementing an additional water treatment plan and the installation of an offshore discharging pipeline. The project is now managed by OERNL. Since 2014 and until the sale of the company, Naoc has published detailed information on oil spill data in its own website. Eni's global Sustainability Report also contains a disclosure on the *strategy* to prevent oil spills in Nigeria and the annual volumes due to 1) sabotage (2,138 barrels in 2024, 5,092 in 2023) and 2) operational (0 in 2024, 20 barrels in 2023).

On flaring, NAOC has been supporting Nigeria's zero flaring objectives and has actively contributed to gas utilization projects, to give value to gas that would otherwise be flared. The construction and operation of the Okpai Power Plant and the participation and supply of gas to the Nigerian Liquified Natural Gas (NLNG) are examples of such commitment. More recently, the Gas Flaring, Venting and Methane Emissions (Prevention of Waste & Pollution) Regulations, 2023, made pursuant to Section 108 of the Petroleum Industry Act (PIA) 2021, mandates that all licensees and gas producers submit a Flare Elimination and Monetization Plan (FEMP) for approval by NUPRC. NAOC has always complied with this regulation, by issuing once its Flare Elimination and Monetization Plan every 6 months. The last Flare Elimination and Monetization Plan has been submitted by NAOC to NUPRC in March 2024. The Plan includes, for each production field, details on the measures to reduce flaring and the relevant timelines for implementation.

**Consultations.** Prior to the sale of NAOC, several consultations were held with representatives of the stakeholders involved; in particular, the Port Harcourt Operational District met with representatives of the key communities to advance the news of the sale and explain that there would be continuity with the new buyer, already a participant in the joint venture.

We hope that this information 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.

Yours faithfully,



*Francesca Ciardiello*  
*Head of Sustainability*