

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

2024

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, the first return/report, the final return/report, an amended return/report, a short plan year return/report.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1998
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code.
2b Employer Identification Number (EIN): 87-0715446
2c Plan Sponsor's telephone number: 713-393-6339
2d Business code (see instructions): 211120

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for plan administrator, employer/plan sponsor, and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	405
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	280
	6a(2)	207
	6b	0
	6c	156
	6d	363
	6e	3
	6f	366
	6g(1)	407
	6g(2)	364
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	3

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2F 2G 2J 2K 2R 2S 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached _____
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ENI US OPERATING CO. INC.	D Employer Identification Number (EIN) 87-0715446	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

B RILEY WEALTH ADVISORS INC

91-1648671

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	173145	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

SCHWAB RETIREMENT PLAN SERVICES INC

34-1479833

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 26 50 64	NONE	49028	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

STOVALL GRANDEY AND ALLEN LLP

75-2678894

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	15000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FISHER INVESTMENTS

20-2480800

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 50	NONE	6000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

TIMBERCHASE FINANCIAL LLC

20-1116527

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 50	NONE	5861	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

CHARLES SCHWAB & CO., INC.

94-1737782

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
33 50 59 62 71	NONE	426	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO.INC. AND AFFIL	59	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
SEE ATTACHMENT 22-2370029	SEE ATTACHMENT	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ENI US OPERATING CO. INC.</u>	D Employer Identification Number (EIN) <u>87-0715446</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SCHWAB INDEXED RET TRUST FUND 2015</u>		
b Name of sponsor of entity listed in (a): <u>CHARLES SCHWAB TRUST BANK</u>		
c EIN-PN <u>81-0625169-012</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>270232</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SCHWAB INDEXED RET TRUST FUND 2020</u>		
b Name of sponsor of entity listed in (a): <u>CHARLES SCHWAB TRUST BANK</u>		
c EIN-PN <u>81-0625169-013</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2498634</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SCHWAB INDEXED RET TRUST FUND 2025</u>		
b Name of sponsor of entity listed in (a): <u>CHARLES SCHWAB TRUST BANK</u>		
c EIN-PN <u>81-0625169-014</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>743315</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SCHWAB INDEXED RET TRUST FUND 2030</u>		
b Name of sponsor of entity listed in (a): <u>CHARLES SCHWAB TRUST BANK</u>		
c EIN-PN <u>81-0625169-015</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6110233</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SCHWAB INDEXED RET TRUST FUND 2035</u>		
b Name of sponsor of entity listed in (a): <u>CHARLES SCHWAB TRUST BANK</u>		
c EIN-PN <u>81-0625169-016</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2312550</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SCHWAB INDEXED RET TRUST FUND 2040</u>		
b Name of sponsor of entity listed in (a): <u>CHARLES SCHWAB TRUST BANK</u>		
c EIN-PN <u>81-0625169-017</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10696370</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SCHWAB INDEXED RET TRUST FUND 2045</u>		
b Name of sponsor of entity listed in (a): <u>CHARLES SCHWAB TRUST BANK</u>		
c EIN-PN <u>81-0625169-018</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1093065</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET TRUST FUND 2050

b Name of sponsor of entity listed in (a): CHARLES SCHWAB TRUST BANK

c EIN-PN 81-0625169-019	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3139000
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET TRUST FUND 2055

b Name of sponsor of entity listed in (a): CHARLES SCHWAB TRUST BANK

c EIN-PN 81-0625169-021	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	845076
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a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB INDEXED RET TRUST FUND 2060

b Name of sponsor of entity listed in (a): CHARLES SCHWAB TRUST BANK

c EIN-PN 81-0625169-023	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	772179
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a Name of MTIA, CCT, PSA, or 103-12 IE: RELIANCE TR CO SVF CIT SERIES 25053

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

c EIN-PN 46-6625485-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5796868
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ENI US OPERATING CO. INC.	D Employer Identification Number (EIN) 87-0715446

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	154
(2) Participant contributions	1b(2)	0	1168
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	261156	964287
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	895345	796872
(9) Value of interest in common/collective trusts	1c(9)	38508960	34277522
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	61554176	64568585
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	8396026	11805832

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	109615663	112414420
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	109615663	112414420

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	3097074	
(B) Participants.....	2a(1)(B)	3706111	
(C) Others (including rollovers).....	2a(1)(C)	875946	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7679131
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	29460	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	59614	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		89074
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	902725	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		902725
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3802412
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		9944691
c Other income	2c		2167736
d Total income. Add all income amounts in column (b) and enter total	2d		24585769

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	21535853	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		21535853
f Corrective distributions (see instructions)	2f		2125
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	31004	
(4) IQPA audit fees	2i(4)	15000	
(5) Investment advisory and investment management fees	2i(5)	203030	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		249034
j Total expenses. Add all expense amounts in column (b) and enter total	2j		21787012

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2798757
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **STOVALL, GRANDEY & ALLEN, L.L.P**

(2) EIN: **75-2678894**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	X		1180
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ENI US OPERATING CO. INC.</u>	D Employer Identification Number (EIN) <u>87-0715446</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 82-3967259

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	
---	--

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 09 / 21 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704158A.

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN

FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
December 31, 2024 and 2023

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN

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December 31, 2024 and 2023

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July 30, 2025

To the Investment Committee of
Eni US Operating Co. Inc. Savings and Investment Plan
Houston, Texas

Independent Auditor's Report

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements

We have performed an audit of the accompanying financial statements of Eni US Operating Co. Inc. Savings and Investment Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan by a qualified institution that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the institution in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of, and for the year ended December 31, 2024, stating that the certified investment information, as described in **NOTE 3** to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements other than those agreed to, or derived from, the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by, and certified to by, a qualified institution is derived from or agrees to, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Eni US Operating Co. Inc. Savings and Investment Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements for the 2024 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Eni US Operating Co. Inc. Savings and Investment Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions presented and disclosed in the financial statements are in conformity with its provisions. This includes maintaining sufficient records with respect to each participant to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the 2024 Financial Statements

Except as described in the "Scope and Nature of the ERISA Section 103(a)(3)(C) Audit" of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error because fraud may involve the override of internal control, misrepresentations, intentional omissions, collusion, or forgery. Misstatements are considered material if, individually or in the aggregate, they reasonably would be expected to influence the user's economic decisions made based on these financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Maintain professional skepticism and exercise professional judgment throughout the audit.
- Obtain an understanding of internal control relevant to the audit in order to design appropriate audit procedures, but not for the purpose of expressing an opinion on the effectiveness of Eni US Operating Co. Inc. Savings and Investment Plan's internal control. Accordingly, no such opinion is expressed.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Evaluate the reasonableness of significant accounting estimates made by management and the appropriateness of accounting policies used, as well as evaluate the overall presentation of the financial statements.

- Conclude whether there are conditions or events considered in the aggregate that, in the auditor's judgment, raise substantial doubt about Eni US Operating Co. Inc. Savings and Investment Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the information presented and disclosed in the financial statements to the related certified investment information, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance matters such as the planned timing and scope of the audit, certain internal control-related matters that we identified during the audit, and significant audit findings.

Other Matter – 2024 Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, Part IV, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to, or derived from, the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to, or is derived from, the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion,

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that is agreed to, or is derived from, the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by, and certified to by, a qualified institution (see **NOTE 3**) agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Other Matters - Auditor's Report on the 2023 Financial Statements

Predecessor auditors performed an audit of the Plan's 2023 financial statements. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated July 30, 2024 indicated that (a) the amounts and disclosures in the

2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2023 supplemental schedule, other than the information in the 2023 supplemental schedule that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2023 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Condley and Company, L.L.P.

Certified Public Accountants

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2024	2023
ASSETS		
Investments at fair value:		
Money market	\$ 964,287	\$ 261,156
Mutual funds	64,568,585	61,554,176
Self-directed brokerage accounts	11,805,832	8,396,026
Common/collective trust funds	34,277,522	38,508,960
Total investments	111,616,226	108,720,318
Receivables:		
Contributions receivable	1,322	-
Notes receivable from participants	796,872	895,345
Total receivables	798,194	895,345
TOTAL ASSETS	112,414,420	109,615,663
NET ASSETS AVAILABLE FOR BENEFITS	\$ 112,414,420	\$ 109,615,663

The accompanying notes are an integral part of these financial statements.

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the Year Ended December 31,	
	2024	2023
Additions to net assets attributed to:		
Contributions:		
Employer	\$ 3,097,074	\$ 3,453,716
Employee	3,706,111	4,108,082
Rollovers	875,946	267,722
Total contributions	7,679,131	7,829,520
Investment income:		
Interest and dividends	1,410,391	1,268,391
Net appreciation in fair value of investments	15,436,633	16,541,829
Total investment income	16,847,024	17,810,220
Interest income from participant loans	59,614	47,964
Total additions	24,585,769	25,687,704
Deductions from net assets attributed to:		
Benefits paid to participants	21,537,978	16,611,616
Administrative expenses	249,034	234,682
Total deductions	21,787,012	16,846,298
Net increase in net assets available for benefits	2,798,757	8,841,406
Net assets available for benefits:		
Beginning of Year	109,615,663	100,774,257
End of Year	\$ 112,414,420	\$ 109,615,663

The accompanying notes are an integral part of these financial statements.

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1: PLAN DESCRIPTION

The following description provides only general information. Users of these financial statements should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Eni US Operating Co. Inc. Savings and Investment Plan (the "Plan"), formed on January 1, 1998, is a defined contribution plan pursuant to Sections 401(a) and 401(k) of the Internal Revenue Code ("IRC"). The Plan covers all employees of Eni US Operating Co. Inc. (the "Company"), subject to certain restrictions for participation eligibility as defined in the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), the Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA"), the Job Creation and Worker Assistance Act of 2002 ("the 2002 Tax Act"), the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART"), and the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"). The Board of Trustees is responsible for oversight of the Plan. The Plan administrator determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

The Plan was amended on October 1, 2018, to exclude interns and employees who are working for the Company while on temporary assignment from a foreign country. The Plan was amended effective January 1, 2020, to add Eni Next LLC and Eni New Energy US Inc. as Adopting Employers. The amendment also provided for service credit for vesting purposes for individuals who became employees of Eni US Operating Co. Inc., on November 1, 2019, from Dominion Oil of Texas, Dominion Exploration and Production, Inc., British-Borneo Exploration, Inc., and Eni R&M LLC.

The Plan was formally amended effective June 23, 2020, to comply with the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the Bipartisan Budget Act of 2018. The Plan was amended effective January 1, 2022, to include Eni USA R&M Co. Inc. as an adopting employer of the Plan.

Refer to **NOTE 8**, which describes certain provisions of the SECURE 2.0 Act of 2022. The Plan will be formally amended in 2024 for those provisions adopted by the Plan.

Eligibility

Employees are eligible to enter the Plan as participants when they attain the age of 18 unless, (1) they are a leased employee; (2) they are employed by an affiliated business which is a member of a controlled group with the Company that has not adopted this Plan; (3) they are a part-time employee or intern; or (4) they are an employee or spouse of an employee working for Eni US Operating, ETS, Eni Finance or Versalis Americas, Inc. while on temporary assignment from a foreign country.

Plan Trustee

Charles Schwab Trust Bank ("Charles Schwab" or "Trustee") is the Plan trustee.

Contributions

Employees are automatically enrolled in the Plan at 3% of their eligible pre-tax compensation. Employees may elect a different percentage up to the maximum amount allowed by the IRC or elect not to participate in the Plan by notifying the Company or the Trustee. Participants may also make voluntary contributions to the Plan on an after-tax basis, subject to certain limitations.

The Company made a discretionary non-elective contribution of 8% of a participant's eligible compensation to the Plan for the years ended December 31, 2024 and 2023. All eligible participants employed by the Company will receive an allocation of any non-elective Company contributions made for that allocation period. The Company may also make a discretionary matching contribution to the Plan. No such

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

discretionary matching contributions were made in 2024 and 2023.

Participant Accounts

Each participant's account is charged or credited with the Company's contribution, the Plan's investment earnings or losses, their salary reduction contribution, and certain Plan administration costs. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Participants direct the allocation of their account balances in any of several investment options. Participants can change their investment options among the various investment funds either through direct transfers from one fund to another or by changing the percentage of future contributions allocated among the investment funds.

Benefits Paid to Participants

Benefits are payable from participant account balances, subject to certain restrictions, upon termination of employment, retirement or by incurring a disability or hardship, as defined by the Plan. The Plan provides that if a terminated participant's vested account balance is less than \$1,000, the Company may cash out the entire vested balance without the consent of the participant. If the terminated participant's vested account balance is more than \$1,000 but less than \$5,000, and the participant does not elect to have such distribution paid directly to an eligible retirement plan in a direct rollover or to receive a lump-sum distribution, the account balance will be distributed to an individual retirement account for the benefit of the participant at the discretion of the Plan administrator.

Vesting

Participants' contributions and the actual earnings or losses thereon arising from salary reductions are fully vested at all times. Vesting in the employer's portion of each participant's account is based on a graduated schedule. A participant is 50% vested in the employer's portion after one year of service and 100% vested after two years of service.

Forfeitures

If a participant terminates employment before having a fully vested interest in his or her account, the nonvested balance of the account will be forfeited. During 2024 and 2023, \$66,073 and \$60,180, respectively, were forfeited from the nonvested account balances of terminated employees. Forfeitures are used to pay administrative expenses of the Plan and may also be used to reduce future employer contributions. Total forfeitures applied against administrative expenses were \$17,000 and \$15,139 for the years ended December 31, 2024 and 2023, respectively. Total forfeitures used to reduce employer contributions were \$100,377 and \$71,666 for the years ended December 31, 2024 and 2023, respectively. The unused forfeiture balance as of December 31, 2024 and 2023 was \$22,164 and \$72,385, respectively.

Notes Receivable from Participants

Participants may borrow a minimum of \$1,000 from their accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Notes receivable terms range from one to five years unless the note receivable is used to acquire a principal residence, in which case, the Plan administrator may permit a longer repayment term. The notes receivable are secured by the balance in the participant's account and bear interest at a rate similar to what a bank or other professional lender would charge, which is 1% plus the prime rate in effect when the note receivable is granted. Principal and interest are paid ratably through payroll deductions.

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become fully vested in any nonvested account balance, and the net assets of the Plan are to be distributed to participants in accordance with priorities established in the Plan.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (“GAAP”).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recognized on an accrual basis. Delinquent notes are recorded as distributions, based upon the Plan document, upon liquidation of their account balance.

Investment Valuation and Income Recognition

The Plan’s investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See **NOTE 7** regarding Fair Value Measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividend income is recorded as of the ex-dividend date. Unrealized appreciation or depreciation in the fair value of investments held at year-end is determined using the fair value at the beginning of the year or the purchase price if the investment is acquired during the year. The realized gain or loss on the sale of investments is determined using historical cost. Unrealized appreciation or depreciation and realized gains and losses are reported as net appreciation or depreciation in fair value of investments in the statements of changes in net assets available for benefits.

Financial Instruments and Credit Risk

Financial instruments, which potentially subject the Plan to credit risk, include investments in mutual funds, common/collective trusts, and a self-directed brokerage account. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and could materially affect the amounts reported in the financial statements. Plan participants bear the risk of any Plan investment losses.

Benefits Paid to Participants

Benefit payments to participants are recorded when paid.

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

Administrative Expenses

The Plan provides for administrative expenses to be paid by the Company, the Plan, or through forfeitures. The Plan paid administrative expenses, comprised of investment advisor fees of \$185,006 and \$162,048 in 2024 and 2023, respectively. The Plan also paid recordkeeping, audit, and other fees of \$64,028 and \$72,634 in 2024 and 2023, respectively.

NOTE 3: INFORMATION CERTIFIED BY CHARLES SCHWAB TRUST BANK

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments and notes receivable from participants held as of December 31, 2024 and 2023, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Charles Schwab Trust Bank, a qualified institution.

A summary of the information certified by the Trustee for the years ended December 31, 2024 and 2023 is as follows:

	<u>2024</u>	<u>2023</u>
Investments at Fair Value:		
Money market	\$ 964,287	\$ 261,156
Mutual funds	64,568,585	61,554,176
Self-directed brokerage accounts	11,805,832	8,396,026
Common/collective trust funds	34,277,522	38,508,960
Notes receivable from participants	796,872	895,345
Interest and dividend income	1,410,391	1,268,391
Net appreciation in fair value of investments	15,436,633	16,541,829
Interest income on notes receivable from participants	59,614	47,964

NOTE 4: TAX STATUS

The Internal Revenue Service (“IRS”) has determined and informed the Trustee, in an opinion letter dated September 21, 2020, that the prototype plan adopted by the Company is designed in accordance with the applicable sections of the IRC. The Plan has since been amended. The Plan administrator and the Plan’s tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the Internal Revenue Code; therefore, no provision for income taxes has been included in the Plan’s financial statements.

The Plan recognizes in the financial statements the impact of uncertain tax positions taken only if it is more likely than not to be sustained upon examination by the taxing authority based on the technical merits of the position. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 5: PARTIES-IN-INTEREST

Certain Plan investments are units in self-directed brokerage accounts, mutual funds, and common/collective trust funds that are managed by the Trustee of the Plan or its affiliates. Transactions with these investments qualify as party-in-interest transactions and are managed by the Trustee.

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 6: RISKS AND UNCERTAINTIES

The Plan provides for various investment options in any combination of mutual funds and other investment securities offered by the Plan. Investment securities in which the Plan invests are subject to various risks, such as market, credit and interest rate risks. Due to the level of risk associated with such securities, it is at least reasonably possible that changes in the near term could materially affect participants' account values and the amounts reported in the statement of net assets available for Plan benefits.

NOTE 7: FAIR VALUE MEASUREMENTS

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- *Level 1 Inputs* – quoted prices in active markets for identical assets;
- *Level 2 Inputs* – inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of these assets or liabilities; or
- *Level 3 Inputs* – unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value:

- Money market – the carrying amount approximates fair value.
- Mutual funds – these investments are valued daily at the net asset value (“NAV”) of shares or units held by the Plan based on the quoted market value of the underlying assets. These investments are classified as Level 1 in the fair value hierarchy by the Trustee.
- Self-directed brokerage accounts – these accounts consist of various types of investments including money market, mutual funds, common stock unit investment trusts, and corporate obligations and are classified as Level 1 or 2.
- Common/collective trust funds – these investments are valued at NAV of the fund. The NAV is calculated by the fund based on “net assets.” This NAV represents the Plan’s fair value since this is the amount at which the Plan transacts with the fund. The Trustee classifies common/collective trust funds in the fair value hierarchy as Level 2.

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

The Plan's assets measured at fair value as of December 31, 2024 and 2023 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2024:				
Money market	\$ 964,287	\$ -	\$ -	\$ 964,287
Mutual funds	64,568,585	-	-	64,568,585
Self-directed brokerage accounts	10,513,847	1,291,985	-	11,805,832
Common/collective trust funds	-	34,277,522	-	34,277,522
Totals	\$ 76,046,719	\$ 35,569,507	\$ -	\$ 111,616,226

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2023:				
Money market	\$ 261,156	\$ -	\$ -	\$ 261,156
Mutual funds	61,554,176	-	-	61,554,176
Self-directed brokerage accounts	6,903,836	1,492,190	-	8,396,026
Common/collective trust funds	-	38,508,960	-	38,508,960
Totals	\$ 68,719,168	\$ 40,001,150	\$ -	\$ 108,720,318

NOTE 8: SECURE ACT 2.0

The SECURE Act 2.0 was enacted on December 29, 2022. It builds upon the SECURE Act of 2019 and includes provisions intended to expand coverage, increase retirement savings, and simplify and clarify retirement plan rules. It includes the following provisions that went into effect in 2023 or are effective for plan years beginning after December 31, 2023. Some of the provisions are required to be adopted by 401(k) Plans; others can be adopted at the Plan sponsor's discretion.

Required Minimum Distribution (RMD) – Mandatory

The age at which individuals must begin taking withdrawals from their retirement accounts increased from 72 to 73, effective January 1, 2023. Individuals who turned 72 before 2023 are still subject to the previous rule. The penalty for missing an RMD was also reduced from 50% to 25%. This provision is mandatory.

Hardship Distribution Certification - Voluntary

Plan sponsors can allow retirement plan participants to certify that they have experienced a hardship and can, therefore, withdraw funds from their accounts. This provision is voluntary and effective for the Plan year 2023. It was adopted by the Plan effective July 1, 2024.

Disaster Relief - Voluntary

Section 331 provides permanent rules relating to the use of retirement funds in the case of a federally declared disaster. The permanent rules allow up to \$22,000 to be distributed from employer retirement plans or IRAs for affected individuals. Such distributions are not subject to the 10% additional

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

Disaster Relief – Voluntary, continued

tax and are taken into account as gross income over three years. Distributions can be repaid to a tax-preferred retirement account. Additionally, amounts distributed prior to the disaster to purchase a home in a qualified disaster area but were not used on account of the qualified disaster can be recontributed, and an employer is permitted to provide for a larger amount to be borrowed from a plan by affected individuals and for additional time for repayment of plan loans owed by affected individuals. This provision is effective for disasters occurring on or after January 26, 2021. This provision is voluntary and was adopted by the Plan effective July 1, 2024.

Roth Catch-up Contributions – Mandatory

Catch-up contributions made by participants whose wages exceeded \$145,000 in the previous year will be treated as roth contributions. The amount is adjusted for inflation. This provision is effective for plan years beginning after December 31, 2026, and is mandatory.

Student Loan Payment Matching Contributions – Voluntary

401(k), 403(b), and governmental 457(b) plans can count student loan payments as elective employee contributions for the purpose of triggering matching contributions. This provision is effective for plan years beginning after December 31, 2023, and is voluntary. The Plan did not adopt this provision.

Emergency Distributions – Voluntary

Taxpayers can choose to pay back emergency distributions over a three-year period, starting the day after the distribution. This provision is effective for distributions made after December 31, 2023. This provision applies to plans that provide for emergency distributions and is voluntary. The Plan does not provide for emergency distributions.

Domestic Abuse Distributions – Voluntary

Participants can self-certify that they have experienced domestic abuse and withdraw up to \$10,000 (indexed) or 50% of their retirement account, whichever is less. This provision is voluntary and effective for distributions made after December 31, 2023. The Plan did not adopt this provision.

NOTE 9: SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through July 30, 2025, the date the financial statements were available to be issued.

NOTE 10: NONEXEMPT TRANSACTIONS

During the year ended December 31, 2024, the Plan sponsor inadvertently failed to deposit \$1,180 of participant deferrals within the required timeframe as stated by the United States Department of Labor (DOL) regulations. The Plan sponsor will reimburse the Plan for the lost interest.

SUPPLEMENTAL SCHEDULES

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN

EIN: 87-0715446

Plan Number: 001

SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value	
Money Market				
Vanguard	Fed Money Market Fund	**	\$	<u>964,287</u>
Mutual Funds				
BNY Mellon	BNY Mellon Bond Market Index I	**		2,484,513
Fidelity	Fidelity International Index Premium	**		3,601,706
JPMorgan	JPMorgan Large Cap Growth R6	**		10,976,890
PGIM	PGIM Total Return Bond Z	**		4,772,390
PIMCO	PIMCO Income Institutional	**		2,569,903
* Charles Schwab	Schwab S&P 500 Index Fund	**		12,575,793
Vanguard	Vanguard Growth Index Admiral	**		6,979,643
Vanguard	Vanguard Mid Cap Index Admiral	**		4,313,827
Vanguard	Vanguard Small Cap Index Admiral	**		4,977,164
Vanguard	Vanguard Total International Stock Index Admiral	**		4,246,773
Vanguard	Vanguard Value Index Admiral	**		<u>7,069,983</u>
	Total Mutual Funds			<u>64,568,585</u>
Self-directed Brokerage Accounts				
PCRA	Personal Choice Retirement	**		<u>11,805,832</u>
Common/Collective Trust Funds				
Reliance	Reliance SVF Metlife 25053	**		5,796,868
* Charles Schwab Bank	Schwab Indexed Retirement 2015	**		270,232
* Charles Schwab Bank	Schwab Indexed Retirement 2020	**		2,498,635
* Charles Schwab Bank	Schwab Indexed Retirement 2025	**		743,316
* Charles Schwab Bank	Schwab Indexed Retirement 2030	**		6,110,232
* Charles Schwab Bank	Schwab Indexed Retirement 2035	**		2,312,550
* Charles Schwab Bank	Schwab Indexed Retirement 2040	**		10,696,369
* Charles Schwab Bank	Schwab Indexed Retirement 2045	**		1,093,065
* Charles Schwab Bank	Schwab Indexed Retirement 2050	**		3,139,000
* Charles Schwab Bank	Schwab Indexed Retirement 2055	**		845,076
* Charles Schwab Bank	Schwab Indexed Retirement 2060	**		<u>772,179</u>
	Total Common/Collective Trust Funds			<u>34,277,522</u>
* Participant Loans	Loans - interest rates ranging from 4.25% to 9.5%	-		<u>796,872</u>
Total Investments			\$	<u><u>112,413,098</u></u>

* Party-in-interest

** Historical cost not required for participant-directed accounts

See Independent Auditor's Report

ENI US OPERATING CO. INC. SAVINGS AND INVESTMENT PLAN
SCHEDULE H, PART IV, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 87-0715446

Plan Number: 001

For the Year Ended December 31, 2024

<u>Participant Contributions Transferred Late to Plan</u>	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ <u>1,180</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,180</u>

See Independent Auditor's Report .

ENI US OPERATING CO. INC.
SAVINGS AND INVESTMENT PLAN

Report to the Investment Committee
December 31, 2024



July 30, 2025

**To the Investment Committee of
Eni US Operating Co. Inc. Savings and Investment Plan
Houston, Texas**

This letter is to inform the Investment Committee of Eni US Operating Co. Inc. Savings and Investment Plan (the Plan) about significant matters related to the conduct of our audit as of December 31, 2024, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (GAAS) (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities with Regard to the Financial Statement Audit

Our responsibility under GAAS has been described in our arrangement letter dated June 18, 2025. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated June 18, 2025, regarding our audit's planned scope and timing and identified significant risks.

Risk Name	Risk Description	Planned Response
Management override of controls	Management could override the controls in place and fraudulently report financial information.	Obtained an understanding of financial reporting processes and controls over journal entries and other adjustments; made inquiries of management and others.
Related party and parties-in-interest transactions	Related party and parties-in-interest transactions could result in a prohibited transaction.	The auditor reviewed relationships and corresponding transactions and management's assessment of relationships to evaluate if proper disclosures have been made.
Benefit payments	Benefit payments are made to ineligible participants and/or are not in accordance with Plan provisions and ERISA regulations.	The auditor tested a sample of benefit payments for propriety with Plan provisions and ERISA regulations.
Untimely remittance of participant deferrals	Participant deferrals could be held by the Plan Sponsor and not remitted in a timely manner to the Plan as required by ERISA.	The auditor obtained contribution schedule and tested a sample of withholding periods and traced dates withheld to date deposited into the Plan.

Risk Name	Risk Description	Planned Response
Inaccurate eligibility	Employees have been improperly included or excluded from the Plan eligibility records and, if applicable, in contribution reports.	The auditor verified eligibility (according to Plan provisions) for a sample of employees/participants against personnel records; the auditor traced to the participant account or supporting documentation for proof of ineligibility or waiver of participation as applicable.
Error in participant deferrals	Participant deferrals are improperly calculated or withheld based upon erroneous/unauthorized participant elected deferrals or the improper definition of eligible compensation.	The auditor verified election agrees to supporting documents and recalculated employee deferral based on the participant's elected deferral rate and eligible compensation as defined in the Plan document. Compared to amount withheld on W-2 or payroll and investigate any differences.
Investment valuation	Investments could be valued incorrectly resulting in a material misstatement on the financial statements due to a significant accounting estimate.	For certified investments, the auditor obtained and compared certified information to the financial statements.
Investment FV classification	Improper classification of investments between FV levels.	The auditor obtained an understanding of management's assumptions over fair value and verified that classifications are in accordance with GAAP.
Employer matching contributions	Employer matching contributions could be miscalculated, resulting in participants not receiving the correct matching contributions.	The auditor reviewed the calculation of employer contributions while testing contributions.

Significant Accounting Practices, Including Policies, Estimates, and Disclosures

In our meeting with you, we will discuss our views about the qualitative aspects of the Plan's significant accounting practices, including significant accounting policies, significant unusual transactions, accounting estimates, and financial statement disclosures. The following is a list of the matters that will be discussed, including the significant estimates that you may wish to monitor for your oversight responsibilities of the financial reporting process:

- The Plan did not adopt significant new accounting policies during the current audit period.
- Significant accounting estimates during the current audit period included the following:
 - No significant accounting estimates were noted that give rise to a risk of material misstatement.
- There were no unusual transactions or alternative treatments for accounting policies and practices related to material items during the current audit period.

Audit Adjustments and Uncorrected Misstatements

There were no audit adjustments made to the original trial balance presented to us to begin our audit.

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

We identified the following misstatements (i.e., omitted, incomplete, and/or inaccurate disclosures) that management has concluded are immaterial to the financial statements taken as a whole:

- None were noted during the current audit period.

Form 5500 Filing

GAAS requires that we obtain and read a draft of the Plan's Form 5500 that is substantially complete before the date of our auditor's report to identify material inconsistencies, if any, with the Plan's audited financial statements. We read the Plan's draft Form 5500 filing for consistency with information in the financial statements. We did not identify material inconsistencies with the audited financial statements.

ERISA-Required Supplemental Schedules

We subjected the information included in the ERISA-required supplemental schedules, other than that agreed to or derived from the certified investment information, to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with GAAS. The objective of these audit procedures was to determine whether the ERISA-required supplemental schedules, other than the certified investment information, are fairly stated in all material respects concerning the financial statements as a whole, whether the form and content of the ERISA-required supplemental schedules are presented in conformity with the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure Under ERISA, and whether the certified investment information in the supplemental schedules agrees to, or is derived from, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). We will include an Other-Matter paragraph in our auditor's report for the ERISA-required supplemental schedules. We did not identify inconsistencies with the audited financial statements or certified investment information.

Reportable Findings

In planning and performing the audit, we considered plan provisions relevant to designing audit procedures for the purpose of expressing our opinion on the Plan's financial statements, but not for the purpose of expressing an opinion on the Plan's compliance with those provisions. Our audit was not designed to identify all instances that the Plan is not operating in accordance with the Plan's provisions or other specified criteria that might be considered reportable findings.

A reportable finding is one or more of the following:

- A matter that is identified as an instance of noncompliance or suspected noncompliance with laws or regulations,
- A finding arising from the audit that is significant and relevant to those charged with governance regarding their responsibility to oversee the financial reporting process, or
- A deficiency in internal control identified during the audit that has not been communicated to management by other parties is of sufficient importance to merit management's attention.

We are required to communicate reportable findings from the audit procedures performed relating to the plan provisions to you, in writing. We have identified the following reportable finding:

- **Eligible Compensation:** Under DOL regulations, participant withholdings must be deposited within the Sponsor's normal deposit schedule or five business days after the withholding date. Three instances were identified where the delay between the withholding date and the date of deposit into the plan exceeded this minimum timeframe. We recommend that procedures be put in place to ensure these funds are deposited into the participants' accounts in accordance with DOL guidelines.

Disagreements With Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments, or any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultation With Other Accountants

We are unaware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed With Management

No significant issues arising from the audit were discussed or were the subject of correspondence with management. Other issues that we discussed included:

- Business conditions affecting the entity and business plans and strategies that may affect the risk of material misstatement.
- Discussions or correspondence in connection with the recurring engagement of the auditor, including, among other matters, any discussions or correspondence regarding accounting practices or the application of auditing standards.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any difficulties in dealing with management during the audit.

Management Representations

See the **Management Representation Letter Exhibit** for a copy of the management representation letter.

Closing

We will be pleased to answer any questions you have about the preceding. We appreciate the opportunity to serve Eni US Operating Co. Inc. Savings and Investment Plan.

This report is intended solely for the information and use of the Investment Committee and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Condley and Company, L.L.P.

Certified Public Accountants

Eni US OPERATING CO. INC.
SAVINGS AND INVESTMENT PLAN
EXHIBIT – Management Representation Letter
December 31, 2024



July 30, 2025

Condley and Company, L.L.P.
P.O. Box 2993
Abilene TX 79604

This representation letter is provided in connection with your audit of the financial statements of the Eni US Operating Co. Inc. Savings and Investment Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024, the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

We elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. We acknowledge that the audit did not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier, that is regulated, supervised and subject to periodic examination by a state or federal agency, a qualified institution, that prepared and certified the investment information in accordance with 29 CFR 2520.103-5 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. We have determined that an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances. We have also determined that the investment information is prepared and certified by a qualified institution as described by 29 CFR 2520.103-8, that the certification meets the requirements in 29 CFR 2520.103-5 and that the certified information is appropriately measured, presented and disclosed in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

The purpose of an ERISA Section 103(a)(3)(C) audit is to express an opinion on whether the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with U.S. GAAP and that the assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the certified investment information.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of June 30, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated June 18, 2025, for the preparation and fair presentation of the financial statements referred to above in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
2. We acknowledge our responsibility for administering the Plan and determining the Plan's transaction that are presented and disclosed in the ERISA Plan financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.



5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
6. We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or other third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as of the measurement date in accordance with the requirements of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, Fair Value Measurement. In addition, our disclosures related to fair value measurements are consistent with the objectives outlined in FASB ASC Topic 820.
7. All significant estimates and material concentrations known to management that are required to be disclosed in accordance with the *Risks and Uncertainties* Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) have been properly recorded and/or disclosed in the financial statements. Significant estimates are estimates at the statement of net assets available for benefits date that could change materially within the next year. Concentrations refer to the nature and type of investments held by the Plan, or markets in which events could occur that would significantly disrupt normal finances within the next year.
8. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
9. Transactions with parties-in-interest, as defined in ERISA Section 3(14) and regulations thereunder, including sales, purchases, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
10. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
12. We have no intention to terminate the Plan.
13. We have properly reported and disclosed amendments to the Plan instrument, if any.
14. The selection and application of accounting policies is considered to be appropriate.
15. We have no knowledge of any uncorrected misstatements in the financial statements.

Supplementary Information

16. We acknowledge our responsibility for the presentation of the ERISA-required supplemental schedules in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. In this regard:



- a. We believe such schedules, including their form and content, are fairly presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- b. We believe that the supplementary information, including its form and content, is fairly stated in all material respects.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. There are no underlying significant assumptions or interpretations regarding the measurement or presentation of such information.
- e. We will only present the ERISA-required supplemental schedules together with the audited financial statements and auditor's report thereon and will not separate the ERISA-required supplemental schedules from the audited financial statements and auditor's report thereon in any document that contains such information.

Information Provided

17. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the Plan from whom you determined it necessary to obtain audit evidence;
 - d. The currently effective version of the Plan document, including the prototype plan document and adoption agreement, the trust agreement or insurance contracts, and all related amendments. The Plan was most recently amended July 1, 2024;
 - e. A draft of the Form 5500 that is substantially complete.
 - f. All correspondence, filings, reports and determinations with the Internal Revenue Service (IRS) and the DOL relating to the Plan's compliance with ERISA and the maintenance of its tax-exempt status;
 - g. All Plan financial records and related data. In that regard, the payroll information we provided you covered all employees that were eligible to participate in the Plan; and
 - h. All minutes of the meetings of the Plan, or summaries of actions of recent meetings for which minutes have not yet been prepared.
18. All transactions have been recorded in the accounting records and are reflected in the financial statements.
19. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
20. It is our responsibility to establish and maintain internal controls over financial reporting. One of the components of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with



you our fraud risk assessment, including a description of risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.

21. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
22. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators, or others.
23. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and neither we nor the Plan Sponsor, or others acting on behalf of the Plan, have consulted a lawyer concerning litigation and claims or other matters affecting the Plan.
24. We have provided to you all documentation, including correspondence, with lawyers utilized by us for any Plan matters. There are no matters that our lawyer has advised us should be considered when preparing the financial statements.
25. We have disclosed to you the identity of the Plan's related parties and parties in interest and all the related-party and party-in-interest relationships and transactions of which we are aware.
26. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Plan's ability to record, process, summarize and report financial data.
27. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
28. The Plan has satisfactory title to all owned assets which are recorded at fair value, and all liens, encumbrances or security interests have been properly disclosed.
29. Financial instruments with off-balance-sheet risk have been properly disclosed.
30. Concentrations of credit risk have been properly disclosed.
31. We have answered your questions about the Plan's tax compliance to the best of our knowledge and belief.
32. There have been no communications, whether written or oral, from regulatory agencies concerning noncompliance or deficiencies in the operation of the plan.
33. We have complied with (a) all aspects of debt and other contractual agreements, including provisions of the Plan, that would have a material effect on the financial statements in the event of noncompliance, (b) the fidelity bonding requirements of ERISA, (c) all participant eligibility and coverage requirements of the Plan, ERISA and the Internal Revenue Code (IRC), and (d) the filing requirements of appropriate agencies.



34. We have complied with the DOL's regulations concerning the timely remittance of participant contributions to trusts containing assets for the Plan, except as follows:

We have disclosed non-exempt (prohibited) party-in-interest transactions related to late deposits of employee deferrals. Lost earnings on the deposits were calculated and deposited into the trust by the Plan Sponsor in 2024. The correction was paid out of the Plan Sponsor's, and not the Plan's assets. The late deposit amounts totaled approximately \$1,180.

35. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations.
36. The Plan has adopted a non-standardized form of a prototype plan sponsored by Schwab Retirement Plan Services. The prototype plan provider has received an advisory letter from the IRS as to the prototype plan's qualified status. The volume submitter plan advisory letter has been relied upon by the Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.
37. We have reviewed the complementary user entity control considerations of the Service Organization Controls (SOC 1) Reports for the following, and we believe all applicable controls are in place.
- a. Service Organization Controls (SOC 1) Report for ADP's Autopay Payroll Services dated December 17, 2024, for the period ended September 30, 2024.
 - b. Service Organization Controls (SOC 1) Report for The Charles Schwab Trust Bank dated February 20, 2025, for the period ended December 31, 2024.
 - c. Service Organization Controls (SOC 1) Report for Schwab Retirement Plan Services Inc., dated January 31, 2025, for the period ended December 31, 2024.
 - d. Service Organization Controls (SOC 1) Report for Information Technology Services - Charles Schwab & Co., Inc., dated December 13, 2024, for the period ended October 31, 2024.

38. There are no:

- a. Material period-end adjusting entries affecting prior annual periods.
- b. Non-exempt (prohibited) party-in-interest transactions that were not disclosed in the financial statements or supplemental schedules.
- c. Notes receivable from participants or other receivables or investments in default or considered to be uncollectible that were not disclosed in the financial statements or supplemental schedules.
- d. Reportable transactions that were not disclosed in the supplemental schedules.

39. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

40. With respect to non-attest services performed in the course of the audit:

- a. We have made all management decisions and performed all management functions:



- b. We assigned an appropriate individual to oversee the services:
 - c. We evaluated the adequacy and results of the services performed, and make an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
41. We have evaluated the Plan's ability to continue as a going concern and prepared the financial statements under the going concern basis.

Eni US Operating Co. Inc. Savings and Investment Plan

Luca Maria Massini

Luca Maria Massini, HRO and Services North America

Eni US Operating Co. Inc. Savings and Investment Plan
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2024

EIN: 87-0715446
Plan Number: 001

Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)

Fund Family/Provider	EIN	Formula
Allianz Global Investors	Not Available	Rate of 0.02% of average daily balance of asset(s)
BNY Mellon	Not Available	Rate of 0.06% of average daily balance of asset(s)
Buffalo	Not Available	Rate of 0.40% of average daily balance of asset(s)
Calvert Research and Management	Not Available	Rate of 0.40% of average daily balance of asset(s)
Carillon Family of Funds	Not Available	Rate of 0.40% of average daily balance of asset(s)
Dimensional Fund Advisors	22-2370029	Rate of 0.02% of average daily balance of asset(s)
FEDERATED FUNDS	Not Available	Rate of 0.40% of average daily balance of asset(s)
Fidelity Investments	06-1194217	Rate of 0.10% of average daily balance of asset(s)
FIRST EAGLE FUNDS	Not Available	Rate of 0.40% of average daily balance of asset(s)
Janus Henderson	43-1804048	Rate of 0.35% of average daily balance of asset(s)
Lord Abbett	13-3731507	Range of 0.30 - 0.40% of average daily balance of assets
PGIM Investments	22-3703799	Rate of 0.25% of average daily balance of asset(s)
The Pacific Financial Group	Not Available	Rate of 0.27% of average daily balance of asset(s)

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

NAME OF PLAN SPONSOR:	Eni US Operating Co. Inc.
NAME OF PLAN:	Eni US Operating Co. Inc. Savings and Investment Plan
EIN:	87-0715446
PLAN NUMBER:	001

	(a) (b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	PARTICIPANT LOANS	Loans (4.25% - 9.50%)		796,872
	VANGUARD FED MONEY MARKET FUND	Money Market / Cash Equivalent		964,287
	RELIANCE SVF - METGAC25053 0	Common Collective Trust Fund		5,796,868
*	SCHWAB INDEXED RET 2015 I	Common Collective Trust Fund		270,232
*	SCHWAB INDEXED RET 2020 I	Common Collective Trust Fund		2,498,634
*	SCHWAB INDEXED RET 2025 I	Common Collective Trust Fund		743,315
*	SCHWAB INDEXED RET 2030 I	Common Collective Trust Fund		6,110,233
*	SCHWAB INDEXED RET 2035 I	Common Collective Trust Fund		2,312,550
*	SCHWAB INDEXED RET 2040 I	Common Collective Trust Fund		10,696,370
*	SCHWAB INDEXED RET 2045 I	Common Collective Trust Fund		1,093,065
*	SCHWAB INDEXED RET 2050 I	Common Collective Trust Fund		3,139,000
*	SCHWAB INDEXED RET 2055 I	Common Collective Trust Fund		845,076
*	SCHWAB INDEXED RET 2060 I	Common Collective Trust Fund		772,179
	PCRA	Self-Directed Brokerage Account		11,805,832
	BNY MELLON BND MKT IDX I	Registered Investment Company		2,484,513
	FIDELITY INTERNATIONAL INDEX	Registered Investment Company		3,601,706
	JPMORGAN LARGE CAP GROWTH R6	Registered Investment Company		10,976,890
	PGIM TOTAL RETURN BOND Z	Registered Investment Company		4,772,390
	PIMCO INCOME INSTITUTIONAL	Registered Investment Company		2,569,902
*	SCHWAB S&P 500 INDEX FUND	Registered Investment Company		12,575,794
	VANGUARD GROWTH INDEX ADMIRAL	Registered Investment Company		6,979,643
	VANGUARD MID CAP INDEX ADMIRAL	Registered Investment Company		4,313,827
	VANGUARD SMALL CAP INDEX ADMRL	Registered Investment Company		4,977,164
	VANGUARD TOT INTL STK IDX ADM	Registered Investment Company		4,246,773
	VANGUARD VALUE INDEX ADM	Registered Investment Company		7,069,983

* Party-in-interest