

# Eni for 2021

Sustainability performance



# Mission

We are an energy company.

- 13 15** We concretely support a just energy transition, with the objective of preserving our planet
- 7 12** and promoting an efficient and sustainable access to energy for all.
- 9** Our work is based on passion and innovation, on our unique strengths and skills,
- 5 10** on the equal dignity of each person, recognizing diversity as a key value for human development, on the responsibility, integrity and transparency of our actions.
- 17** We believe in the value of long-term partnerships with the Countries and communities where we operate, bringing long-lasting prosperity for all.

## Global goals for a sustainable development

The 2030 Agenda for Sustainable Development, presented in September 2015, identifies the 17 Sustainable Development Goals (SDGs) which represent the common targets of sustainable development on the current complex social problems. These goals are an important reference for the international community and Eni in managing activities in those Countries in which it operates.



# ENI FOR 2021

## SUSTAINABILITY PERFORMANCE

### **Disclaimer**

Eni for 2021 is a document published on a yearly basis which contains certain forward-looking statements related to the different topics covered therein. Forward-looking statements are based on Eni management's reasonable assumptions and belief in light of the information available to them at the time the statements are made. Nevertheless, by their nature, forward-looking statements involve an element of uncertainty as they relate to events and depend on circumstances that may or may not occur in the future and which are, in whole or in part, beyond Eni's control and reasonable prediction. Actual results may differ from those expressed in such statements, depending on a variety of factors, including without limitation: the impact of the pandemic disease (COVID-19); the fluctuation of the demand, the offer and the pricing of oil and natural gas and other oil products; the actual operational performances; the general macroeconomic conditions; geopolitical factors and changes in the economic and regulatory framework in many of the Countries in which Eni operates; the achievements reached in the development and use of new technologies; changes in the stakeholders' expectations and other changes to business conditions. The readers of the document are therefore invited to take into account a possible discrepancy between the forward-looking statements included and the results that may be achieved as a consequence of the events or factors indicated above. Eni for 2021 also contains terms such as, for instance, "partnership" or "public/private partnership" used for convenience only, without a technical-legal implication. "Eni" means the parent company Eni SpA and its consolidated subsidiaries.

**On the cover:** All the photos of the covers of Eni for 2021 come from the Eni photographic archive.



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## Why read Eni for 2021?

In this document, Eni aims to describe its contribution to a just transition, an energy transition to guarantee access to efficient and sustainable energy by achieving the goal of net zero emissions by 2050, with a view to sharing social and economic benefits with workers, the value chain, communities and customers in an inclusive, transparent and socially equitable manner, taking into consideration the different level of development of the Countries in which it operates, minimising existing inequalities.

Eni for 2021 describes Eni's path to meeting these challenges. The document is structured according to the three levers of the integrated business model, Carbon Neutrality by 2050, Operational Excellence and Alliances for Development, which aim to create long-term value for all stakeholders. Compared to the Consolidated Disclosure of Non-Financial Information (in accordance with Leg. Decree 254/2016) published within the Annual Report to provide an integrated view of financial and nonfinancial information, Eni for is a voluntary sustainability report aimed at further exploring non-financial issues by presenting concrete cases and testimonials of people with whom Eni shares its journey.



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# Introduction

This document, which together with Eni for - A Just Transition and Eni for - Carbon neutrality by 2050, is part of Eni's voluntary sustainability reporting, aims to represent the Group's non-financial performance, highlighting the Key Performance Indicators (KPIs) related to the five-year period 2017-2021 for the three levers of Eni's integrated business model – Carbon Neutrality by 2050, Operational Excellence and Alliances for Development – whose objective is the creation of long-term value for all stakeholders. Eni is committed to contributing, directly or indirectly, to the achievement of the 17 Sustainable Development Goals (SDGs) by seizing new business opportunities, supporting a socially just energy transition (Just Transition), which guarantees access to efficient and sustainable energy and achieving the goal of net zero emissions by 2050 with the aim of sharing social and economic benefits with workers, the value chain, communities and customers in an inclusive, transparent and socially equitable manner, i.e., taking into consideration the different levels of development of the countries in which it operates, minimizing existing inequalities.

In this contest, business management can be measured by means of non-financial indicators which, in a process of continuous improve-

ment, provide guidance in setting out future strategies and goals.

Therefore, the development of a specific document to describe non-financial performance and the evolution of its transformation path aims at ensuring transparency with regard to Eni's operations in order to be able to maintain a constructive and proactive dialogue with its stakeholders.

The document, as well as the Consolidated Non-Financial Statement<sup>1</sup>, is prepared in accordance with the international reference standards for non-financial reporting: the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and, in continuity with last year, the "Core" metrics defined by the World Economic Forum (WEF) in the White Paper "Measuring Stakeholder Capitalism Towards Common Metrics and Consistent Reporting of Sustainable Value Creation" have been included. This framework aims to define common metrics for the creation of long-term value and to further promote the convergence of ESG standards and principles. In addition, two reference tables are shown: one with the metrics provided by the Exploration & Production standard of SASB<sup>2</sup>, the other containing the indicators required by the EU Sustainable Finance Disclosure

Regulation (SFDR). Both will be published on Eni.com for possible updates throughout the year.

▶ [see pages 61-64](#)

## ENI'S NON-FINANCIAL PERFORMANCE AND THE SUSTAINABLE DEVELOPMENT GOALS

The UN's 2030 Agenda for Sustainable Development, presented in New York in September 2015, identifies 17 Sustainable Development Goals (SDGs) that represent common goals for the current complex social challenges and are an important reference for the international community.

As part of these global challenges, energy plays a fundamental role in the satisfaction of the primary needs for the socio-economic development of countries and the protection of the environment and international security. Aware of this, Eni, in its Four-Year and Long-Term Strategic Plan, has defined objectives that contribute to achieving the SDGs and are measured through specific KPIs reported in this document<sup>3</sup>. In this way, Eni addresses its own business and is able to seize new opportunities, highlighting both the value generated and the mitigation actions of the negative impacts that may be caused by the business itself.



1) See the Consolidated Non-Financial Statement, integrated in Eni's Annual Report. (<https://www.eni.com/assets/documents/eng/reports/2021/Annual-Report-2021.pdf>).

2) Sustainability Accounting Standards Board Exploration & Production; a non-profit organisation founded in 2011 that defines sustainability standards.

3) The identification of the KPIs was carried out taking as reference both the document "An Analysis of the Goals and Targets" (published by GRI and UN Global Compact) and the document "Mapping the oil and gas industry to the Sustainable Development Goals: An Atlas" (published by IPIECA).



# Governance and business ethics

For more information: **Eni for 2021 - A Just Transition - Sustainability governance, pp. 18-20; Eni for 2021 – Carbon neutrality by 2050 , pp. 10-11**

<b>BOARD OF DIRECTORS AND CONTROL BODIES OF ENI GROUP<sup>(a)</sup></b>		2017 <sup>(b)</sup>	2018	2019	2020 <sup>(c)</sup>	2021	SDGs - target
Members of Eni SpA Board of Directors	(number)	9	9	9	9	9	16.7
executive		1	1	1	1	1	
non-executive		8	8	8	8	8	
independent <sup>(d)</sup>		7	7	7	7	7 <sup>(e)</sup>	
non-independent		2	2	2	2	2	
Representation of Minority Shareholders		3	3	3	3	3	
Presence of women on the Boards of Directors		3	3	3	4	4	8.5
Eni SpA Board of Directors Annual Meetings		13	12	13	15	13	
Average attendance at Eni SpA Board of Directors	(%)	100	99	100	100	100	
Annual board induction sessions/ongoing training of Eni SpA Board of Directors	(number)	4	2	1	3 <sup>(f)</sup>	3 <sup>(g)</sup>	
Presence of women on the Boards of Directors of Eni Group companies	(%)	32	33	29	26	24	5.5
Presence of women on the control bodies of Eni Group companies <sup>(h)</sup>		37	39	37	37	43	5.5

(a) For consistency with the representation in the 2021 balance sheet, the Eni Group is understood to mean Eni SpA and its subsidiaries consolidated with the line-by-line method.

(b) Refers to the Board in office until April 13, 2017 and from April 13, 2017 to the Board in office until May 13, 2020.

(c) Refers to the Board in office from May 13, 2020.

(d) Refers to independence as defined by the regulations, referred to in Eni's By-Laws.

(e) 7 Directors are also independent pursuant to the Corporate Governance Code.

(f) Further induction sessions open to all Directors and Statutory Auditors were held within the Board Committees and in the Board of Statutory Auditors.

(g) Further induction sessions open to all Directors and Statutory Auditors were held within the Board Committees.

(h) Outside of Italy, only the companies with a control body similar to the Italian Board of Statutory Auditors are considered.

The Board of Directors (BoD) and the Board of Statutory Auditors (BoSA) are appointed by the Shareholders' Meeting using the slate voting system; their respective chairmen are elected by the Shareholders' Meeting with simple majorities. Three directors and two auditors, including the Chairman of the Board of Statutory Auditors, were elected by non-controlling shareholders<sup>4</sup>. The current BoD was appointed by the Shareholders' Meeting held on May 13, 2020. To appoint the Directors, the Shareholders' Meeting took into account the advice promptly communicated to the market by the BoD previously in office on the best composition in terms of diversity, such as gender, professionalism, experience and ex-

perience, also including the company's strategies, transformation, and energy transition path. The result is, therefore, a balanced and well-diversified Board of Directors, where more than 44% of its members and 40% of the Board of Statutory Auditors' members, including the Chairs, are women. Following the integration of the CS at the Shareholders' Meeting of May 12, 2021, the percentage of female members in the body increased to 60%. The number of independent Directors on the BoD exceeds the number required by the By-Laws and by the law. Every year, the BoD, with the assistance of an external consultant and assisted by the Nomination Committee, carries out a self-assessment (Board Review). Essential

elements of this review are comparisons with best practices at national and international level, and a review of Board dynamics, also evaluating whether to carry out a Peer Review of directors, which was actually carried out in 2021<sup>5</sup>.

In line with the procedure launched several years ago, at the start of the new term of office, training sessions were carried out in support of the Board of Directors and the Board of Statutory Auditors on institutional, business and sustainability issues. To support the Board of Directors and the Board of Statutory Auditors, Eni has for several years been running a training programme (Board Induction), based on presentations of Eni's activities and organisation

4) Eni's company By-Laws ensure that the number of representatives of minorities exceeds the number required by law.

5) This consists of the assessment by each Board Member of the contributions made by each other Board Member.



by top management. During 2020 and 2021, a number of induction sessions open to Directors and Statutory Auditors were held, as part of meetings of both the Board of Directors and the Board of Statutory Auditors and Board Committees, on issues relating to the corporate structure and its business model, Eni's mission and decarbonisation path, the environmental and social sustainability of Eni's activities, governance, compliance, the Internal Control and Risk Management system, accounting and tax issues, remuneration policy and human capital. Training continues throughout the term of office with ongoing training sessions. The internal regulations on the "Corporate Governance of Eni companies", subject to the requirements of the law, provide that in selecting the members of the management and control bodies of Eni's Italian and foreign subsidiaries, the need for diversity (including gender diversity) is, where possible, taken into account. In line with these regulations, Eni's commitment to favouring the presence of women in the management and in control bodies of Eni's companies is consistent. The overall percentage of women on the control bodies of

subsidiaries increased to 43% (37% in 2020), while the overall percentage of women on the management bodies of subsidiaries decreased slightly compared to the past to 24% in 2021 (26% in 2020).

### REMUNERATION

The variable remuneration of the Chief Executive Officer (CEO) for the 2020-2023 term of office, in both its short and long-term components, reflects a greater focus on sustainability objectives with particular reference to the issues of decarbonisation and energy transition, in line with Eni's strategic commitment to reducing its carbon footprint, which is part of the company's essential goals.

In particular, the 2020-2022 Long-Term Stock-based Incentive Plan provides for a specific objective (total weight 35%), based on the indicators related to the decarbonisation and energy transition processes and circular economy projects, in line with the objectives communicated to the market and with the aim of aligning with the interests of all stakeholders. Starting in 2021, the Short-Term Variable Incentive Plan, in addition to the environmental sustainability targets (GHG emissions intensity, with a

weight of 12.5%) and human capital targets (Severity Incident Rate, with a weight of 12.5%), envisages replacing the target on exploration resources with the target of increasing installed capacity from renewable sources (with a weight of 12.5%). In addition, the upstream GHG emissions intensity target has been extended to indirect Scope 2 emissions and to non-operated assets for both the Long-Term and Short-term Plans. These objectives are also set out for senior managers with strategic responsibilities and for other managerial resources, together with other sustainability objectives (e.g. relating to human rights or local development projects) in line with the role covered and with the provisions of the Strategic Plan.

The following table shows, for the current and previous term of office: (i) the percentage of variable remuneration linked to long-term objectives with respect to total remuneration; (ii) the percentage of short-term and long-term variable remuneration linked to sustainability objectives with respect to total variable remuneration, calculated by target and maximum level of sustainability performance within an overall target level of performance.

	Policy Mandate 2017-2020		Policy Mandate 2020-2023	
	Target	Maximum	Target	Maximum
% of CEO remuneration linked to long-term objectives	53	65	55	65
% of CEO variable remuneration linked to sustainability objectives <sup>(a)</sup>	20	30	36	55

(a) With reference to the percentage of variable remuneration of the CEO, it should be noted that the calculation method has been modified to give evidence of the sustainability objectives included in the Long-Term Plan, thus updating the data for the 2017-2020 Mandate.

### CEO PAY RATIO

The table below shows the pay ratios between the CEO's and COO's remuneration and the median remuneration of employees in Italy and globally, calculated

with reference to both fixed remuneration and total remuneration<sup>6</sup>; Eni's pay ratio for total remuneration was higher than the average of those published in 2021 by other companies in

the Peer Group<sup>7</sup> (103), in relation to the maturation for ENI's CEO/COO of the Long-Term Share Incentive and the reduction or non-disbursement of the 2020 bonus for some Peers.

6) Total remuneration includes variable monetary remuneration components and enhanced benefits.

7) Apache, BP, Chevron, ConocoPhillips, Exxon Mobil, Marathon Oil, Occidental, Shell.





	2019	2020	2021
<b>Employees in Italy</b>			
Ratio between the CEO/GM fixed remuneration and the median fixed remuneration of employees	37	37	36
Ratio between the CEO/GM total remuneration and the median total remuneration of employees	108	97	138
<b>All employees</b>			
Ratio between the CEO/GM fixed remuneration and the median fixed remuneration of employees	37	36	36
Ratio between the CEO/GM total remuneration and the median total remuneration of employees	110	97	141

<b>ECONOMIC VALUE</b>		2018	2019	2020	2021	SDGs - target
Economic value generated	(€ million)	77,381	71,565	45,638	78,092	<b>8.2 9.1 9.4 9.5</b>
Economic value distributed <sup>(a)</sup>		67,912	63,103	41,437	66,138	
of which: operating costs		55,622	50,874	33,551	55,549	
of which: wages and salaries for employees		3,093	2,996	2,863	2,888	
of which: payments to capital suppliers		3,971	4,165	2,974	3,975	
of which: payments to the Public Administration		5,226	5,068	2,049	3,726	
Economic value retained		9,469	8,462	4,201	11,954	

(a) For the economic value distributed relating to Community Investment, please refer to the Investments for Local Development section on p. 39

In 2021, Eni generated an economic value of €78 billion of which €66 billion was distributed, specifically: 84% are operating costs, 4% wages and salaries for employees, 6% payments to capital suppliers, 6% payments to

the Public Administration. In addition, in 2021 Eni received approximately €84 million of financial assistance from the Public Administration, mainly abroad. Investments net of write-downs of €5,067 million were made.

Remuneration to Eni shareholders of €2,763 million related to the purchase of treasury shares and the payment of dividends. Taxes of €3,726 million were paid during the year.



# Research and development

For more information: [Eni for 2020 - A just transition - Innovation and digitalisation, pp. 32-35](#); [Eni for 2020 - Carbon neutrality by 2050](#)

		2017	2018	2019	2020	2021	SDGs - target
R&D expenditure	(€ million)	185	197.2	194	157	177	9.5
of which: related to decarbonization		72	74	102	74	114	
of which: safety and risk reduction		26	25	20	11	8	
of which: others (e.g. operational efficiency)		87	98	72	72	55	
Tangible value generated by R&D		914	921	1,126	951	1,253	
First patent filing applications	(number)	27	43	34	25	30	9.5
of which: filed on renewable sources		11	13	15	7	11	
Existing patents		6,631	7,280	7,686	7,471	7,290	
Average age of patents	(years)	9.10	9.17	9.80	9.22	8.87	
Number of partnerships on R&D <sup>(a)</sup>	(number)	1,033	1,127	1,221	733	766	9.5
of which: with universities and research centers		233	271	362	204	193	

(a) Partnerships consider purchase orders relating to goods and services that are functional to R&D activities.

Eni's Research and Technological Innovation are key elements to make effective and efficient access to new energy resources and improve the use of existing ones, while reducing the impact on the environment. With this in mind, the aim is to leverage the expertise of all areas of the company, in a cross-cutting and synergic manner, in order to extract even more value from skills, directing them towards the challenges of the energy transition. The objectives are, therefore, defined on the following strategic directives, defined as technology platforms:

- **PROCESS DECARBONISATION** with the aim of reducing, capturing, transforming or storing CO<sub>2</sub> by increasing energy efficiency, reducing emissions and promoting energy carriers with a low carbon footprint;
- **CIRCULAR AND BIO-PRODUCTS:** with the aim of reducing, recycling and reusing products and

by-products, turning waste into added value products for biorefining, sustainable mobility and green chemistry;

- **RENEWABLES AND NEW ENERGIES:** with the aim of supporting the development of renewable energy and energy storage solutions, and developing breakthrough energy technologies such as magnetic confinement fusion;
- **OPERATIONAL EXCELLENCE:** with the aim of developing technologies that ensure the highest level of efficiency and safety, and the lowest environmental impact, while reducing the costs and time-to-market of our business activities.

Compared to the previous strategic plan, expenses linked to the development of R&D projects have increased significantly, from €787 million to €811 million. Efforts are being made to develop technologies to reduce CO<sub>2</sub> capture costs

and optimise processes for its transformation into added value products; technologies that enable better management of conventional assets, including those aimed at the evolution of the downstream business, with an emphasis on processes that enable the expansion of the type of biofeedstock to be processed in the refinery, or processes for the production of advanced fuels from waste from other processes. To expand the theme of the circular economy, much attention is paid to the chemical and mechanical recycling of plastics and the production of chemicals from renewable sources. In the field of electrification technologies, actions continue to guarantee the development of renewable energies (e.g. ISWEC, for generating electricity using wave power) and energy storage.

In 2021, the estimated tangible value generated was 1,253 million euros, a marked increase compared



with 2020, due to the gradual recovery of post-pandemic industrial activities and the positive contribution made by higher hydrocarbon prices. In the upstream sector, technologies that increase the operational and energy efficiency of operations, such as hardware and software to improve the ability to describe the subsurface or the monitoring and asset integrity of plants, have played a central role. In the downstream area, feedstock optimisation for biorefineries, the licensing of proprietary EST technology and pipeline control technologies have made a contribution. With regard to Intellectual Property

management in support of technological innovation, in 2021 a total of 30 new patent applications were filed, generated by internal R&D activities and by the external network of cooperation. There were 11 new patent applications directly targeted at developing technologies in the field of renewable sources (biofuels, solar, wave energy and green chemistry). In addition to patent applications, a further intellectual property right was generated through copyright protection of software (1) relating to algorithms supporting drilling operations. The overall figure, which is an increase compared to 2020, apart from its

physiological variability, reflects the partial recovery of both internal and external experimental activities compared to 2020, which had suffered from the heavy impact of the COVID-19 pandemic and the forced lockdown. The decrease in the total number of rights in the portfolio (7,290 compared to 7,471 in 2020 and 7,686 in 2019) and the decrease in the average age (8.89 years compared to 9.22 years in 2020 and 9.80 years in 2019) are the result of the periodic review of the Group's patent portfolio, aimed at improving its alignment with the industrial and business policies of Eni and its subsidiaries.



# Carbon neutrality by 2050

## KPIs RELATED TO MEDIUM/LONG-TERM TARGETS<sup>(a)</sup>

For more information: [Eni for 2020 - Carbon neutrality by 2050](#)

		2018	2019	2020	2021	Target	SDGs - target
Net Carbon Footprint Upstream (Scope 1+2)	(million tonnes CO <sub>2</sub> eq)	14.8	14.8	11.4	11.0	UPS Net zero 2030	
Net Carbon Footprint Eni (Scope 1+2)		37.2	37.6	33.0	33.6	Eni net zero 2035	
Net GHG Lifecycle Emissions (Scope 1+2+3)		505	501	439	456	Net zero 2050	
Net Carbon Intensity (Scope 1+2+3)	(gCO <sub>2</sub> eq/MJ)	68	68	68	67	Net zero 2050	
Renewable installed capacity <sup>(b)</sup>	(MW)	40	190	351	1,188	60 GW 2050	
Capacity of biorefineries	(million tonnes/y)	0.36	1.11	1.11	1.10	6 million tonnes/y 2035	<b>12.2 13.1</b>

(a) KPIs accounted for on an equity basis.

(b) KPI represents Eni's share and relates primarily to Plenitude. 2020 and 2019 values have been appropriately restated.

Eni has historically been committed to reducing its direct GHG emissions and was among the first in the industry to define, starting in 2015<sup>7</sup>, a series of objectives aimed at improving performance related to GHG emissions from operated assets, with specific indicators that illustrate the progress achieved to date in terms of reducing GHG emissions into the atmosphere. These were joined in 2020 by indicators accounted for on an equity basis, which trace Eni's path towards the 2050 net zero objective through specific short and medium/long-term targets:

**Net Zero Carbon Footprint Upstream by 2030:** the indicator considers Scope 1+2 emissions from all upstream assets, operated by Eni and by third parties, net of offsets mainly from Natural Climate Solutions. In 2021, the indicator remained substantially stable as the slight increase in emissions due to emergency outages in Nigeria and Angola and the resumption of onshore activities in Libya, was balanced by increased offsetting through forestry credits for 2 MtCO<sub>2</sub>eq.

**Net Zero Carbon Footprint Eni by 2035:** the indicator considers Scope 1+2 emissions from activities carried out by Eni and third parties, net of offsets, mainly from Natural Climate Solutions. In 2021, the indicator is substantially stable as the slight increase in emissions, in line with the trend of the Upstream indicator, was balanced by increased compensation through forestry credits for 2 MtCO<sub>2</sub>eq.

**Net Zero GHG Lifecycle Emissions by 2050:** the indicator refers to all Scope 1, 2 and Scope 3 emissions associated with Eni activities and energy products, along their value chain, net of offsets, mainly from Natural Climate Solutions. In 2021, it increased mostly in relation to the resumption of activities following the health emergency and greater sales of oil & gas retail products.

**Net Zero Carbon Intensity by 2050:** the indicator is calculated as the ratio between absolute net GHG emissions (Scopes 1, 2 and 3) along the value chain of energy products and the amount of energy they contain. In 2021 it decreased by 2% compared to 2020 thanks to

the increase of the gas share in the energy mix and the role of offsets. With specific reference to short-term decarbonisation targets, defined on operated assets and accounted for on a 100% basis, the following is a summary of the results obtained in 2021 and the progress towards defined targets. In 2021, the Renewables business grew significantly, reaching an installed capacity from renewable sources of 1,188 MW (more than triple the result for 2020). This acceleration, obtained mainly as a result of the recent acquisitions in Europe and the United States, has also been carried out with the broader perspective of integration with Plenitude's retail business, in order to exploit all the possible synergies between the two businesses.

With specific reference to the short-term decarbonization objectives, defined for the assets operated and accounted for at 100%, a summary of the results achieved in 2021 and the state of progress against the targets is provided.

7) Targets published in Eni For 2016.



## EMISSIONS

		2017	2018	2019	2020	2021	SDGs - target
<b>Direct GHG emissions (Scope 1)</b>	(million tonnes CO <sub>2</sub> eq)	<b>43.15</b>	<b>43.35</b>	<b>41.20</b>	<b>37.76</b>	<b>40.08</b>	<b>13.1</b>
of which: CO <sub>2</sub> equivalent from combustion and process		33.03	33.89	32.27	29.70	30.58	
of which: CO <sub>2</sub> equivalent from flaring <sup>(a)</sup>		6.83	6.26	6.49	6.13	7.14	
of which: CO <sub>2</sub> equivalent from venting		2.15	2.12	1.88	1.64	2.12	
of which: CO <sub>2</sub> equivalent from methane fugitive emissions		1.14	1.08	0.56	0.29	0.24	
Direct GHG emissions (Scope 1) by sector:							
Exploration & Production		24.02	24.07	22.75	21.10	22.29	
Global Gas & LNG Portfolio		0.71	0.62	0.25	0.36	1.01	
Refining & Marketing and Chemicals		7.82	8.19	7.97	6.65	6.72	
Plentitude & Power		10.59	10.46	10.22	9.63	10.04	
Corporate and other activities		0.01	0.01	0.01	0.01	0.02	
Direct GHG emissions (Scope 1) by geographical area:							
Italy		19.11	19.28	18.69	16.80	17.17	
Rest of Europe		1.53	1.43	1.22	1.13	1.10	
Africa		18.43	19.15	18.45	17.24	19.24	
Americas		0.80	0.68	0.67	0.41	0.37	
Asia and Oceania		3.29	3.81	2.17	2.18	2.20	
Direct GHG emissions (Scope 1) by gas:							
CO <sub>2</sub>		40.08	40.53	39.37	36.12	38.44	
CH <sub>4</sub>		2.87	2.60	1.63	1.40	1.37	
N <sub>2</sub> O		0.20	0.21	0.20	0.25	0.27	
Carbon efficiency index (Scope 1+2)	(tonnes CO <sub>2</sub> eq/kboe)	36.01	33.90	31.41	31.64	31.95	<b>13.1</b>
Direct GHG emissions (Scope 1)/100% operated hydrocarbon gross production		22.75	21.44	19.58	19.98	20.19	<b>13.1</b>
Direct GHG emissions (Scope 1)/equivalent electricity produced (EniPower)	(gCO <sub>2</sub> eq/kWheq)	395	402	394	391.4	379.6	<b>13.1</b>
Direct GHG emissions (Scope 1)/refinery throughputs (raw and semi-finished materials)	(tonnes CO <sub>2</sub> eq/kt tonnes)	258	253	248	248	228	<b>13.1</b>
Methane fugitive emissions (upstream)	(ktonnes CH <sub>4</sub> )	38.8	38.8	21.9	11.2	9.2	<b>13.1</b>
Methane Intensity (upstream) (m <sup>3</sup> CH <sub>4</sub> /m <sup>3</sup> gas sold)	(%)	0.19	0.16	0.10	0.09	0.09	
Volumes of hydrocarbon sent to flaring	(billion Sm <sup>3</sup> )	2.3	1.9	1.9	1.8	2.2	<b>13.1</b>
of which: routine flaring		1.6	1.4	1.2	1.0	1.2	
CO <sub>2</sub> emissions from Eni plants subject to EU ETS <sup>(b)</sup>	(million tonnes CO <sub>2</sub> eq)	19.72	19.92	19.57	17.32	17.74	
Quotas allocated to Eni plants subject to EU ETS <sup>(b)</sup>		8.52	7.24	7.73	6.84	5.32	
<b>Indirect GHG emissions (Scope 2)</b>	(million tonnes CO <sub>2</sub> eq)	<b>0.65</b>	<b>0.67</b>	<b>0.69</b>	<b>0.73</b>	<b>0.81</b>	<b>13.1</b>
<b>Indirect GHG emissions (Scope 3)</b>							<b>13.1</b>
of which: from use of sold products <sup>(c)</sup>		229	203	204	185	176	
of which: from processing of sold products		11.0	11.3	11.8	11.6	11.1	
of which: from electricity (purchased and sold)		5.0	5.5	6.3	6.0	6.1	
of which: from purchased goods and services (supply chain)		1.7	2.0	2.0	1.3	1.4	
of which: from transportation and distribution of products <sup>(d)</sup>		1.9	1.8	1.6	1.3	1.4	
of which: from business travel and employees commuting		0.2	0.2	0.2	0.2	0.1	
of which: from other contributions		0.5	0.5	0.5	0.4	0.4	
Sold production of biofuels	(ktonnes)	206	219	256	622	585	<b>12.2 13.1</b>

Unless differently specified, KPIs related to GHG emissions and consumptions refer to operated assets 100% data.

(a) Starting with 2020, the indicator includes all Eni's emissions related to flaring, aggregating also the contributions of Refining & Marketing and Chemicals, which, until 2019, are accounted in the "combustion and process" category.

(b) Continuing with previous years, 2021 also includes the UK contribution.

(c) Category 11 of GHG Protocol Corporate Value Chain (Scope 3) Standard. Based on upstream production, Eni's share, consistently with IPIECA methodologies.

(d) GHG emissions related to transport and distribution of products for 2017 have been revised following a methodological alignment.

For more details, specifically regarding the GHG emissions data, subject to dedicated assurance, refer to the GHG statement document attached to Eni for 2021 Carbon neutrality by 2050.



**Reduction of upstream GHG emission intensity index by 43% by 2025 vs. 2014:** the upstream GHG intensity index, expressed as the ratio between direct Scope 1 emissions in tonnes of CO<sub>2</sub>eq and gross production in thousands of barrels of oil equivalent, was substantially stable in 2021 compared to the previous year. The index performance correlates with an increase in emissions mainly related to emergency shutdowns in Nigeria and Angola and the resumption of onshore activities in Libya. The effect was partially offset by a reduction in fugitive emissions, thanks to monitoring and maintenance activities, and a general optimisation of consumption. In 2021, the index recorded a value of 20.2 tonnes of CO<sub>2</sub>eq/mgl boe, up 1% from 2020. The overall reduction compared to 2014 was 25%.

**Zero routine gas flaring by 2025 in upstream assets:** in 2021, hydrocarbon volumes sent for routine flaring amounted to 1.16 billion Sm<sup>3</sup>, up 12% from 2020, mainly due to the resumption of operations at the Abu-Attifel and El Feel facilities in Libya, which were closed for most of 2020.

**Reduction of upstream methane leakage by 80% by 2025 vs. 2014:** in 2021 upstream methane fugitive emissions were 9.2 ktCH<sub>4</sub>, a reduction of 18% compared to 2020 due to monitoring and maintenance carried out as part of the periodic Leak Detection And Repair (LDAR) campaigns. The overall reduction compared to 2014 was 92%, confirming achievement – as early as 2019 – of the 80% reduction target set for 2025.

**An average improvement of 2% per year in 2021 compared to the 2014 Carbon Efficiency Index:** the target extends the GHG reduction commitment (Scope 1 and Scope

2) to all business areas with an overall Eni index. In 2021, the index was 32 tonnes of CO<sub>2</sub>eq/mgl boe, slightly higher than in 2020, mainly due to the resumption of activities, which are not yet fully operational. This effect was partially offset by the energy efficiency projects launched or completed during the year.

Reported below are the trends of the other main Eni and sector indicators, which, although not subject to specific targets, contribute to the performance of the indices described above.

Overall, direct GHG emissions deriving from the assets operated by Eni in 2021 amounted to 40.1 million tons of CO<sub>2</sub>eq, up 6% compared to 2020, mainly due to the resumption of activities in the upstream and gas transport, power and chemicals sectors.

**Indirect GHG Scope 2** emissions increased by 11% in 2021 compared to 2020, mainly due to increased steam purchases in the chemicals sector. These emissions are related to the purchase of energy from third parties for the consumption of the operated assets and are marginal for Eni as electricity is generated mainly through its own installations.

**Indirect GHG Scope 3** emissions are accounted for in accordance with IPIECA guidelines, which require an activity-based analysis. Among these, GHG emissions related to the final consumption of the products sold (so-called Scope 3, end-use category) form the largest contribution, and are calculated on the basis of upstream production in equity share. These emissions form part of the Scope 3 end-use emissions considered in the Net GHG Lifecycle Emissions and Net Carbon Intensity indica-

tors. In particular they represent the emissions (accounted for on an equity basis) from end users from Eni's predominant supply chain, i.e. the upstream supply chain. They decreased by 5% in 2021 compared to 2020 due to the reduction in hydrocarbon production sold by the upstream business and assumptions on the use of petroleum products<sup>8</sup>. For the other Scope 3 emission categories, the trend is broadly constant over the 2016-2020 period.

#### Exploration & Production.

**Direct GHG emissions (Scope 1)** from operated assets are up 6% mainly due to the resumption of onshore activities in Libya and emergency shutdowns in Nigeria and Angola.

#### Global Gas & LNG Portfolio.

**Direct GHG emissions (Scope 1)** have increased sharply in 2021 (1.01 in 2021 vs. 0.36 in 2020) in relation to the increase in gas volumes transported by the Sergaz pipelines and the consolidation of the Damietta liquefaction plant (Segas).

#### Refining & Marketing and Chemicals.

**Direct GHG emissions (Scope 1)** are essentially stable compared to 2020. The slight increase of 1% is linked to the resumption of activities in the chemicals sector, following the shutdowns of some plants in 2020.

**Direct GHG emissions (Scope 1)/ input processed quantities (raw and semi-finished materials) from refineries** are improving compared to 2021, with an 8% reduction reflecting the increase in the quantity of processed material.

#### Eni Power & Renewables.

**Direct GHG emissions (Scope 1)** increased by 4% compared to 2020, in line with the trend in electricity production, which increased as a result of production declines in 2020 in relation to the health emergency.

8) Fraction of petroleum products intended for non-energy uses (e.g. petrochemicals) or associated with decarbonised products (e.g. blue hydrogen, power with CCS) according to IEA WEO2021.



**Direct GHG emissions (Scope 1)/ equivalent electricity produced (EniPower):** decreased slightly compared to 2020 (-3%). The gap is linked to the lower use of syngas at the Ferrera Erbognone plant, which has improved the emission index. As part of its responsible approach to biomass<sup>9)</sup>, Eni is committed to

transparency and dissemination of information relating to the biomasses used and the country of origin, providing this information once a year. In 2021, Eni traced 100% of the mills and plantations from which its palm oil was sourced for the Venice and Gela biorefineries. 100% of the palm

oil used is ISCC-certified. Furthermore, it should be noted that Versalis in 2021 at the Crescentino site used 109,966 tonnes of wood chips, while at the Mantua site 138 tonnes of sunflower oil were used for formulation purposes. All the biomass used by Versalis comes from Italy.

#### BIOFEEDSTOCK & HVO YEAR 2021 USED BY Refining & Marketing (R&M) and output

Country of Origin	Biomass Type	SUSTAINABLE FEEDSTOCK VENEZIA+GELA (TONNES)	SUSTAINABLE HVO PRODUCTION VENEZIA+GELA (TONNES)
Indonesia	Palm Oil	280,957	242,564
Brasil	Soybean Oil	12,667	11,044
Italy	Soybean Oil	2,022	1,763
Indonesia	Waste and residues (Used cooking oils, from vegetable oil processing and other industrial recovered oils)	163,049	140,404
Malaysia	Waste and residues (Used cooking oils, from vegetable oil processing and other industrial recovered oils)	206,241	178,089
Other EU countries (Germany, Poland, Austria, Belgium)	Waste and residues (Used cooking oils, from vegetable oil processing and other industrial recovered oils)	2,372	2,040
Italy	Waste and residues (Used Cooking Oils, from Vegetable oil processing and other industrial recovered oils)	7,149	6,233
China	Waste and residues (Used cooking oils, from vegetable oil processing and other industrial recovered oils)	2,898	2,492
<b>TOTAL</b>		<b>677,355</b>	<b>584,630</b>

9) For Eni's Position on Biomass see: <https://www.eni.com/en-IT/low-carbon/biomass.html>



## ENERGY EFFICIENCY

		2017	2018	2019	2020	2021	SDGs - target
Electricity produced by type of source	(TWh)	28.847	29.508	27.251	26.352	28.736	7.1
of which: from natural gas		26.395	27.209	25.305	24.555	27.219	
of which: from petroleum products		2.436	2.280	1.879	1.473	0.920	
of which: from photovoltaic or renewables <sup>(a)</sup>		0.016	0.019	0.067	0.324	0.597	
Energy Intensity Index (refineries)	(%)	109.2	112.2	112.7	124.8	116.4	7.3
Energy consumption from production activities/100% operated hydrocarbon gross production (upstream)	(GJ/toe)	1.49	1.42	1.39	1.52	1.45	7.3 12.2
Net consumption of primary resources/equivalent produced electricity (EniPower)	(toe/MWheq)	0.16	0.17	0.17	0.17	0.16	7.3
Primary sources consumption	(million toe)	13.0	13.0	12.9	12.2	12.6	12.2
of which: natural/fuel gas		10.5	10.2	10.2	10.0	10.2	
of which: other petroleum products		2.5	2.8	2.7	2.2	2.4	
Primary energy purchased from other companies		0.38	0.44	0.38	0.48	0.52	12.2
Electricity		0.33	0.38	0.31	0.40	0.44	
Other sources <sup>(b)</sup>		0.05	0.06	0.06	0.08	0.08	
Total energy consumed		13.4	13.5	13.2	12.8	13.2	
Regular fuel savings resulting from energy saving projects	(ktep/y)	295	313	303	287	391	7.3

(a) The perimeter of the figure is in operatorship consistent with the other HSE data and differs from that published in the Non-financial Statement (page 164) represented in equity, in line with Eni's objective on capacity installed from renewable sources.

(b) Includes steam, heat and hydrogen.

In 2021, Eni's consumption of raw materials increased in relation to higher production levels compared to 2020. The total energy consumed was 13.2 million toe of which Upstream 5.4, R&M 1.7 and Chemicals 1.6.

In 2021, Eni went ahead with its investment plan both in projects aimed directly at increasing energy efficiency in assets (€10 million) and in development and revamping projects with significant gains in the energy performance of operations. The interventions

carried out during the year allow an actual saving of primary energy compared to baseline consumption of 391 ktoe/year, deriving mainly from upstream projects (approximately 81%), with a benefit in terms of reducing emissions of approximately 0.9 million tonnes of CO<sub>2</sub>eq. If Scope 2 emissions, i.e. from purchased electricity and heat, are also taken into account, the CO<sub>2</sub> savings from energy saving projects amount to almost 1 million tonnes of CO<sub>2</sub>eq. The Exploration & Production

(E&P) sector made a major contribution to this result, with 70 energy efficiency initiatives implemented in 15 companies in 13 different Countries, allowing savings equal to about 318 ktoe/year of fuel. The most significant measures implemented by the sector concerned the revamping of compression units for gas for export or reinjection, adaptation of equipment to new operating conditions, thermal integration between adjacent plants and optimisation of the production network.





# Operational excellence

For more information: [Eni for 2021 - A Just Transition - Operational excellence, pp. 42-83](#)

## PEOPLE

For more information: [Eni for 2021 - A just transition - Each of us, pp. 44-51](#)

### EMPLOYMENT

		2017	2018	2019	2020	2021	SDGs target
<b>Employees as December 31<sup>st(a)</sup></b>	(number)	<b>32,195</b>	<b>30,950</b>	<b>31,321</b>	<b>30,775</b>	<b>31,888</b>	<b>8.5</b>
Men		24,615	23,643	23,731	23,216	23,528	
Women		7,580	7,307	7,590	7,559	8,360	<b>5.1</b>
Italy		20,468	20,576	21,078	21,170	20,632	
Abroad		11,727	10,374	10,243	9,605	11,256	
Africa		3,303	3,374	3,371	3,143	3,189	
Americas		1,216	1,257	1,005	925	1,731	
Asia		2,418	2,505	2,662	2,432	2,786	
Australia and Oceania		114	90	88	87	88	
Rest of Europe		4,676	3,148	3,117	3,018	3,462	
<b>Employees abroad by category:</b>	(number)						
Locals		10,010	8,572	8,320	8,327	9,951	<b>8.5 10.1</b>
Italian expatriates		1,234	1,261	1,360	968	992	
International expatriates (including Third Country National)		483	541	563	310	313	
<b>Employees by educational qualification:</b>							
Degree		14,802	14,603	15,375	15,345	15,583	
Secondary school diploma		14,300	13,348	13,184	12,826	13,564	
Less than secondary school diploma		3,093	2,999	2,762	2,604	2,741	
<b>Employees by sector<sup>(b)</sup>:</b>							
Exploration & Production			10,422	10,248	9,794	9,392	
Global Gas & LNG Portfolio			670	646	634	698	
Refining & Marketing and Chemicals			10,831	11,019	10,872	12,472	
Plenitude & Power			2,021	2,020	2,058	2,429	
Corporate and Other Activities			7,006	7,388	7,417	6,897	
<b>Seniority</b>	(years)						
Senior managers		22.08	22.12	22.78	23.21	22.77	
Middle managers		20.01	20.02	20.00	20.40	19.59	
White collars		17.02	17.03	16.73	17.03	16.56	
Blue collars		13.05	13.05	13.55	14.15	13.23	

(continued)



(continued)

		2017	2018	2019	2020	2021	SDGs target
Local employees abroad	(%)	85	83	81	87	88	
<b>Local employees abroad by professional category:</b>	(number)						<b>8.5</b>
Senior managers		58	46	46	46	63	
Middle managers		1,781	1,686	1,659	1,791	1,967	
White collars		5,543	4,769	4,606	4,518	4,617	
Blue collars		2,628	2,071	2,009	1,972	3,304	
Local senior managers & middle managers abroad	(%)	15.68	16.70	16.65	19.13	18.03	<b>8.5 10.1</b>
Non-Italian employees in positions of responsibility		19.0	17.9	17.3	18.6	20.6	
<b>Local employees in the Upstream sector</b>							<b>8.5 10.1</b>
of which: historical presence countries		90	87	86	92	90	
of which: recent entry countries		30	32	30	37	48	
Employees in non-OECD Countries	(number)	6,631	6,705	6,535	6,044	6,721	<b>8.5 10.1</b>
<b>Local employees in subsidiaries</b>	(%)	<b>93.36</b>	<b>93.22</b>	<b>93.16</b>	<b>95.15</b>	<b>95.22</b>	
of which: in consolidated		85.36	82.63	81.23	86.69	88.41	
of which: in non-consolidated		97.03	97.25	97.44	98.00	97.93	
Employees in non-consolidated and proportionally consolidated subsidiaries <sup>(c)</sup>	(number)	26,492	28,292	29,542	29,770	29,585	
of which: local		25,733	27,540	28,810	29,199	29,001	
Employees with permanent contracts <sup>(d)</sup>		31,609	30,183	30,571	30,165	31,111	<b>8.5</b>
of which: men		24,204	23,114	23,228	22,826	23,001	
of which: women		7,405	7,069	7,343	7,339	8,110	
Employees with fixed term contracts <sup>(d)</sup>		586	767	750	610	777	<b>8.5</b>
of which: men		411	529	503	390	527	
of which: women		175	238	247	220	250	
Employees with full-time contracts		31,612	30,390	30,785	30,290	31,423	<b>8.5</b>
of which: men		24,567	23,605	23,693	23,175	23,472	
of which: women		7,045	6,785	7,092	7,115	7,951	
Employees with part-time contracts		583	560	536	485	465	<b>8.5</b>
of which: men		48	38	38	41	56	
of which: women		535	522	498	444	409	
Atypical temporary workers (agency workers, contractors, etc.)		2,307	2,373	2,555	2,394	2,828	
of which: men		1,889	1,932	2,039	1,928	2,218	
of which: women		418	441	516	466	610	
Average age	(years)	45.3	45.4	45.4	45.8	45.1	
New hires with permanent contracts	(number)	992	1,264	1,855	607	967	<b>8.5</b>
Terminations of permanent contracts		1,312	1,270	1,198	1,323	2,275	
of which: resignations		504	488	441	364	602	
of which: retirements		593	606	664	764	1,542	
of which: layoffs		178	136	72	140	86	
of which: other		37	40	21	55	45	

(a) The data differ from those published in the Annual Report (see p. 18), because they include only fully consolidated companies.

(b) The breakdown of employees by sector was updated following the redefinition of the "Segment Information", for the purposes of financial reporting. This information is available only for the four-year period 2018-2021.

(c) The calculation of employees in non-consolidated subsidiaries takes into account the total employees and not only the Eni employees.

(d) The breakdown of fixed term/permanent contracts does not vary significantly either by gender or by geographical area except for China and Mozambique where it is common practice to insert local resources for fixed term and then stabilize them over a period of 1-3 years.



**EMPLOYEES BY PROFESSIONAL CATEGORY, AGE AND GENDER<sup>(a)</sup>**

(the 2021 figures shown in the following tables do not include Finproject group acquired during Q4 2021)

	2017			2018			2019			2020			2021		
	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)
Total	76.5	23.5	32,195	76.4	23.6	30,950	75.8	24.2	31,321	75.4	24.6	30,775	75.18	24.82	29,942
Senior managers	85.9	14.1	990	85.1	14.9	1,008	83.7	16.3	1,021	83.7	16.3	965	83.39	16.61	939
Under 30			0			0			0			0			0
30-50	80.9	19.1	367	80.7	19.3	353	79.1	20.9	354	79.1	20.9	354	79.29	20.71	309
Over 50	88.8	11.2	623	87.5	12.5	655	86.4	13.6	667	86.4	13.6	611	85.40	14.60	630
Middle managers	74.0	26.0	9,043	73.6	26.4	9,147	72.3	27.7	9,387	72.3	27.7	9,172	71.49	28.51	9,053
Under 30	58.6	41.4	29	47.5	52.5	40	57.8	42.2	45	58.3	41.7	48	62.26	37.74	53
30-50	68.7	31.3	4,409	68.7	31.3	4,477	67.9	32.1	4,638	67.9	32.1	4,734	67.30	32.70	4,716
Over 50	79.1	20.9	4,605	78.5	21.5	4,630	77.8	22.2	4,704	77.1	22.9	4,390	76.21	23.79	4,284
White collars	69.9	30.1	16,600	70.6	29.4	15,839	70.2	29.8	16,050	70.1	29.9	15,941	70.13	29.87	15,355
Under 30	69.4	30.6	1,163	68.1	31.9	1,149	65.1	34.9	1,465	63.8	36.2	1,252	64.29	35.71	1,193
30-50	70.3	29.7	9,452	71.3	28.7	8,955	71.4	28.6	8,827	71.3	28.7	9,327	70.40	29.60	8,694
Over 50	69.3	30.7	5,985	70.1	29.9	5,738	69.7	30.3	5,758	69.7	30.3	5,362	70.98	29.02	5,468
Blue collars	98.8	1.2	5,562	98.2	1.8	4,956	98.0	2.0	4,863	97.9	2.1	4,697	97.65	2.35	4,595
Under 30	97.8	2.2	731	97.0	3.0	722	96.6	3.4	805	96.2	3.8	737	94.36	5.64	815
30-50	98.4	1.6	3,386	98.3	1.7	3,020	98.1	1.9	2,827	98.1	1.9	2,810	98.33	1.67	2,510
Over 50	98.8	1.2	1,445	98.5	1.5	1,214	98.6	1.4	1,231	98.5	1.5	1,150	98.43	1.57	1,270

	2017			2018			2019			2020			2021		
	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)
Hires with permanent contracts	75.3	24.7	992	70.9	29.1	1,264	67.7	32.3	1,855	65.4	34.6	607	69.1	30.9	871
Under 30	78.5	21.5	478	73.6	26.4	644	70.7	29.3	933	63.5	36.5	211	71.0	29.0	411
30-50	71.4	28.6	472	67.6	32.4	552	63.1	36.9	822	66.5	33.5	370	67.1	32.9	410
Over 50	83.3	16.7	42	72.1	27.9	68	77.0	23.0	100	65.4	34.6	26	70.0	30.0	50

**TURNOVER RATE**

	2017			2018			2019			2020			2021		
	Men (%)	Women (%)	Total	Men (%)	Women (%)	Total	Men (%)	Women (%)	Total	Men (%)	Women (%)	Total	Men (%)	Women (%)	Total
Turnover rate <sup>(b)</sup>	7.0	6.8	7	7.4	9.2	7.6	9.1	12.2	9.8	6.0	6.6	6.1	9.4	11.3	9.9
Under 30	28.2	30.6	28.7	35.6	58.9	39.9	48.7	78.4	54.8	11.7	19.9	13.6	25.2	33.3	27.2
30-50	5.3	5.8	5.4	5.0	7.2	5.5	5.8	10.7	7.0	3.6	5.0	3.9	4.8	6.2	5.1
Over 50	5.9	5.1	5.8	6.4	6.1	6.3	7.4	5.4	6.9	8.5	6.4	8.0	13.1	14.7	13.4

(a) The age ranges for the 2017-2020 values have been adjusted to comply with the GRI 405-1 requirement regarding changing age ranges.  
(b) Ratio between the number of new hires + resolutions of permanent contracts and the permanent employment of the previous year.



## EMPLOYMENT AND DIVERSITY

**Overview.** Overall employment amounts to 31,888 people, of whom 20,632 are in Italy (64.7% of Eni employees) and 11,256 are abroad (35.3% of Eni employees). In 2021, employment at a global level grew by 1,113 people compared to 2020, equal to +3.6%, with a decrease in Italy (-538 employees) and growth abroad (+1,651 employees). Employment growth is linked to Eni's development plans as part of the initiatives to support the energy transition, also through the acquisition of new companies operating in the renewable energy and circular economy sectors. Despite the discontinuity of the energy market, Eni continued to pursue its diversity objectives: in 2021, the number of female employees increased by 1.6 percent compared to 2020, with simultaneous growth for positions of responsibility (0.7 percent vs. 2020).

**Hires.** Overall, in 2021, 1,305 people were hired, including 967 with permanent contracts. About 81%<sup>10</sup> of new hires with permanent contracts involved employees up to the age of 40. Of the total number of hires, approximately 58% were for the Energy Evolution department (total 754, including 612 permanent and 142 with fixed-term contracts), 30% for the Natural Resources department (total 389, 233 permanent and 156 fixed-term) and the remaining 12% for the Support Function (total 162 including 122 permanent and 40 fixed-term).

**Terminations.** 2,517 contracts were terminated (1,694 in Italy and 823 abroad), 2,275 of which were permanent contracts<sup>11</sup>, with 27.0% relating to female employees. 25%<sup>10</sup> of employees with per-

manent contracts who ended their employment were under 50 years of age. Eni's transformation process, which requires a high skills turnover, is also reflected in the trend in the turnover rate, which in 2021 was the highest for the last 3 years (2019: 9.8%, 2020: 6.1%; 2021: 10.5%).

**Employment in Italy.** There were 596 hires in Italy, of which 460 were permanent contracts (32.4% women). The reduction in employment of -538 units (-3%), carried out through an extraordinary exit plan, together with a selective and punctual turnover plan, has allowed the population under 30 to increase by 4% in favour of a reduction in the senior age groups: the population over 50 has decreased by 1.5%. Again in Italy, in 2021, there were 1,694 terminations, 1,658 of which related to employees with permanent contracts (of which 26% were women). Overall in Italy, at the end of 2021 there was a replacement ratio between new hires and terminations of approximately 1:3.6 (1 hire vs. 3.6 terminations).

**Employment abroad.** Average presence of local employees abroad is constant and around 86% in the last three years on average, that confirms Eni commitment to local content through the engagement of local communities in its business activities in the Countries. Use of expatriate personnel is limited to specific expertise and competences hardly available in the Country. Abroad, in 2021, there were 709 new hires, of which 507 were with permanent contracts (32.5% women); 72% were employees younger than 40. The balance between hires and terminations abroad at the end of the year was -114 (+709 hires and

-823 terminations) and this trend is also attributable to contractual terminations of international resources employed in the E&P business. There were 823 terminations of which 617 were permanent contracts. Of these, 40%<sup>10</sup> involved employees under the age of 40, and 29%<sup>10</sup> involved women. Abroad, there was an increase of 1,651 resources compared to the previous year (+17.2%), mainly referring to +1,624 local resources (+19.5%), Italian expatriates +24 (+2.5%) while the number of international expatriates remained stable +3 (+1%). The growth in local personnel is mainly due to special M&A operations. Abroad there are a total of 1,305 expatriates (including 992 Italians and 313 international expatriates).

### Employment by line of business.

About 35% of new hires with permanent hires were in the chemicals sector, which has strengthened both in countries with traditional activities (e.g. France, UK, Hungary) and in countries with new activities (e.g. Mexico, India, Romania, Vietnam). Growth also concerned the Retail G&P (France and Greece) and GT/R&M (UK, Germany and Ecuador) business areas, which further consolidated their skills and expertise. Terminations mainly related to the Upstream (30%), Chemicals (24%) and GT/R&M (18%) businesses.

**Average age.** The average age of Eni people in the world is 45.1 years (46.4 in Italy and 42.8 abroad): 49.3 years (50.1 in Italy and 47.2 abroad) for senior and middle managers, 44.4 years (45.5 in Italy and 42.3 abroad) for white collar workers and 41.9 years (40.7 in Italy and 43.9 abroad) for blue-collar workers.

10) Figures not including the Finproject group acquired during Q4 2021.

11) Of which about 68% due to retirement and 26% due to resignation.



## OCCUPATION

Equal opportunities		2017	2018	2019	2020	2021
Women employees in service	(%)	23.54	23.61	24.23	24.56	26.22
Women hired		24.70	29.11	32.29	34.60	32.47
Women in managerial positions (senior managers and middle managers)		24.86	25.28	26.05	26.64	27.34
Senior managers		14.14	14.88	15.57	16.27	16.67
Middle managers		26.03	26.42	27.19	27.74	28.48
White collars		30.11	29.36	29.79	29.87	30.10
Blue collars		1.58	1.82	2.02	2.07	14.74
Replacement rate by gender		0.76	1.00	1.55	0.46	0.43
Men		0.72	0.94	1.37	0.38	0.39
Women		0.90	1.16	2.15	0.76	0.51

Career opportunities		2017	2018	2019	2020	2021
Percentage of promotions from white collar to middle management and from middle management to executive by gender						
Women	(%)	32.46	33.49	31.64	23.38	29.79
Men		67.54	66.51	68.36	76.62	70.21

**Female employment.** In 2021, the percentage of female personnel grew by 1.6% compared to 2020 and stood at 26.2%, divided as follows: 16.7% senior managers, 28.5% middle managers, 30.1% white collar, 14.7% blue collar. In 2021, the percentage of women in positions of responsibility increased to 27.3%, compared to 26.6% in 2020; in all, women accounted for 26.22% of the total workforce. The 2021 female turnover figure is 0.51 (vs. male turnover 0.39), down slightly compared to 2020, mainly due to the effect of the extraordinary operations to accelerate turnover.

**Career opportunities.** In recent years, the company has paid particular attention to growth processes and development paths for female personnel, which has led to the average % of promotions for female personnel being higher than the % of women in the company (31% average promotions vs. 24.4% female staff). In 2020, due to a slowdown in development processes resulting from the health

emergency, there was a slight drop in the trend of promotions of female personnel, which largely recovered the following year.

### REMUNERATION AND WORKING CONDITIONS OF ENI EMPLOYEES

For more information: [Eni for 2021 - A just transition - Each of us, p. 49](#)

Eni places all its people at the heart of its business strategy in line with the United Nations objectives of wage improvement, reduction of income inequality, promotion of decent job opportunities, gender, generational, ethnic equality etc. in accordance with the “equal pay for equal work” principle. In particular, Eni applies a worldwide integrated remuneration system to all its people, also consistent with the reference markets in terms of pay progression and linked to company and individual performance, in compliance with local legislation. This system, as for the Chief Executive Officer, adopts market references made up of, for each role, the median of the sectors to which they belong, thus guaranteeing the

application of fair and competitive remuneration policies with respect to the role and professional skills and always able to support a decent standard of living, higher than the mere subsistence levels and/or the legal or contractual minimums in force, as well as the minimum wages found on the local market, as highlighted by the indicators shown below.

### GENDER PAY RATIO

Eni monitors the gender pay gap on an annual basis and shares with the relevant functions the results of the verifications for each business line and company, in order to assess corrective actions, if necessary. Furthermore, the principle of equal pay is explicitly referred to in the remuneration policy implementation provisions sent to all Eni business lines. The table shows the gender pay ratio data for fixed and total remuneration, which generally show a substantial alignment between the remuneration of women and men, both for Italy and globally, with deviations mainly due to the level of female presence in some occupational categories.



## GENDER PAY RATIO

		Fixed remuneration				Total remuneration				SDGs - target
		2019	2020	2021	2021	2019	2020	2021	2021	
<b>Employees in Italy (women vs. men)</b>	(%)	At equal role level		Raw	At equal role level		Raw		<b>5.1 8.5 10.3</b>	
<b>Total pay ratio</b>		<b>99</b>	<b>98</b>	<b>99</b>	<b>101</b>	<b>99</b>	<b>99</b>	<b>100</b>	<b>98</b>	
Senior Manager		96	97	98		96	97	98		
Middle Manager & Senior Staff		97	97	98		97	97	98		
White collars		101	101	101		102	101	102		
Blue collars		95	95	96		95	95	96		
<b>All Employees<sup>(a)</sup> (women vs. men)</b>	(%)	At equal role level		Raw	At equal role level		Raw			
<b>Total pay ratio</b>		<b>98</b>	<b>98</b>	<b>99</b>	<b>100</b>	<b>98</b>	<b>99</b>	<b>99</b>	<b>97</b>	
Senior Manager		98	97	98		97	98	98		
Middle Manager & Senior Staff		97	97	98		97	97	98		
White collars		100	100	100		100	100	100		
Blue collars		96	96	96		96	96	96		

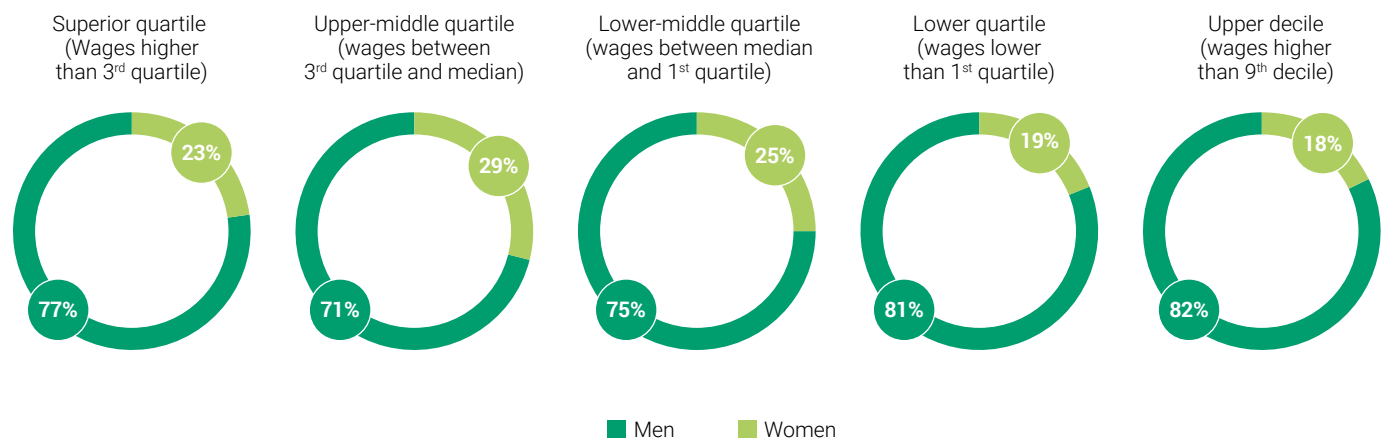
(a) The analysis for 2021 was carried out on more than 90% of Eni's employees.

In calculating the pay ratio, Eni uses a method that neutralises the effects deriving from differences in the level of role and seniority according to the United Nations principle of "equal pay for equal work" and which shows for the population Italy and the global

population a substantial alignment between the salaries of the female population and the male population. This alignment is confirmed in overall terms, even when determining the pay ratio not at the same level of role and seniority ("raw pay ratio").

The following graphs show the global presence of women in the pay quartiles and in the ninth decile<sup>12</sup>, highlighting, in relative terms, a reduced presence of women in the lowest pay quartile (19%) and in the ninth decile (18%).

## PERCENTAGE SHARE OF MEN AND WOMEN IN EACH PAY QUARTILE (SDGS - TARGET: 8.5)



12) The statistical benchmarks for remuneration practices are as follows:  
Ninth decile: 90% of salaries are below the benchmark;  
Third quartile: 75% of salaries are below the benchmark;  
Median: 50% of salaries are below the benchmark;  
First quartile: 25% of salaries are below the benchmark.



## MINIMUM WAGES

Eni has policy remuneration standards well above the legal/contractual minimums, as well as the 1<sup>st</sup> decile<sup>13</sup> of the local remuneration

market, for all Countries in which it operates. Eni annually checks its positioning in terms of remuneration, adopting any necessary corrective actions. The table below shows, for

the main countries in which Eni operates, a comparison of Eni's 1<sup>st</sup> decile with the 1<sup>st</sup> decile of the market and with the legal minimum, expressed in terms of percentage ratio.

### PAY RATIO WITH STATUTORY AND MARKET MINIMUM WAGES (SDGS - TARGET: 8.5)

Country	Ratio % between 1 <sup>st</sup> Eni's decile and 1 <sup>st</sup> market decile <sup>(a)</sup>	Ratio % between 1 <sup>st</sup> Eni's decile and the minimum required by law <sup>(b)</sup>		
		women	men	total
Italy	■	■	■	■
Algeria	■	■	■	■
Angola	■	■	■	■
Austria	■	■	■	■
Belgium	■	■	■	■
China	■	■	■	■
Egypt	■	■	■	■
France	■	■	■	■
Germany	■	■	■	■
Ghana	■	■	■	■
Indonesia	■	■	■	■
Nigeria	■	■	■	■
Tunisia	■	■	■	■
Hungary	■	■	■	■
United Kingdom	■	■	■	■
United States	■	■	■	■

**Legend:**

- Eni's minimum > 250% of the minimum reference.
- Eni's minimum between 201% and 250% of the minimum reference.
- Eni's minimum between 151% and 200% of the minimum reference.
- Eni's minimum between 110% and 150% of the minimum reference.

(a) The ratio was calculated with reference to the fixed and variable remuneration of blue-collar employees or, for countries where Eni has no blue-collar employees, white-collar level (for market data, source: Korn Ferry).  
 (b) Minimum wages defined by law in the various countries or, where not provided for, by the national collective agreement.

## WELFARE

2021 was a year marked by the continuation of the state of health emergency that began in 2020. Despite the difficult context, continuity of services to people was guaranteed, ensuring high quality standards and maximum protection for participants, their families and personnel involved.

Organisational and operational services models have been designed based on the application of and compliance with anti-contamination regulations and health and safety protocols issued by the company and the authorities.

**Family and work-life balance.** With the aim of supporting families in achieving a work-life balance, Eni offers employees various services. The **Nidoscuola** childcare facilities present in the Rome and San Donato Milanese offices welcome employees' children from 6 months to 6

years of age. The service is based on a high quality pedagogical approach and is designed to offer maximum service flexibility, centred on the well-being of the child. The two facilities can accommodate around 300 children in total.

**Summer camps** are aimed at children of employees aged between 6 and 16, with a range of different activities based on age and destination. Families can choose between a stay by the sea at the Cesenatico facility or in the mountains at the Bardonecchia facility. In 2021, the service hosted around 950 participants.

In 2021, childcare services and summer camps were operated, with all actions taken to mitigate the risk of infection and to protect the safety of children, families and personnel. Safety protocols were redefined, not only incorporating the regulatory updates issued but also enhancing and

constantly monitoring the application of all protective measures.

In the field of family assistance, Eni offers the **Fragilità** service, a contact centre for all issues related to care giving. The initiative, through a web platform and a telephone number managed by a social worker, provides guidance and personalised advice for problems related to the management of elderly or non-autonomous family members and for the care of children and young people with specific learning disorders. Vocational school guidance for employees' children and information programmes to support parents in dealing with problems in this area have also been confirmed.

More than 3,200 people have signed up for the proposed initiatives.

The need to preserve health during the pandemic period saw the generalised extension of Smart Working

13) The 1<sup>st</sup> decile is the reference level below which 10% of salaries still fall.



to around 90% of office staff and to all workers in health fragility conditions assessed by the competent doctor, regardless of their job description. In 2021, the new "Smart Working" agreement for remote working in Italy was signed. With this agreement, the organisation of remote working has improved, including through specific company welfare measures (e.g. support for parents, disabilities and, in general, greater attention to the needs of employees at different stages of their lives). This agreement also ensured the right to disconnect and strengthened measures to protect the security of individuals.

Guidance has also been provided on the conduct to be adopted by companies operating abroad following an in-depth analysis of the regulatory framework in certain countries of interest to Eni. In its offices Eni offers flexibility working on a daily and multi-period basis as well as paid leave for special

personal events (e.g. bereavement, serious family illness, marriages and civil unions, study leave and professional training courses).

**Parenting.** In all Countries where Eni is present, it grants 10 working days fully paid paternity leave to workers who are fathers, as well as a minimum maternity leave of 14 weeks with payment of at least 2/3 of the salary received in the previous period, in accordance with the standards provided for by the ILO convention. The right of access to Smart Working for the first three years of a child's life has been established for parents working in the main offices.

**Health prevention campaigns and well-being.** In response to an increased awareness of health issues and greater investment in the pursuit of mental and physical well-being, increasing attention has been paid to catering, health and wellness issues. The Preveni medical protocol with Eni has been strengthened and a new initiative launched to

promote sports activities for all Eni employees and their families.

During 2021, the "Preveni con Eni" (Prevent with Eni) medical protocol, which began as a check-up for cancer prevention, was supplemented with examinations and check-ups for cardiovascular prevention.

More than 3,000 people signed up for check-up programmes and targeted specialist visits.

In response to an increased need for physical and mental well-being, a new initiative to promote physical activity was launched in September. It offers all Eni employees and their families access to the Fitprime platform, which allows them to take out discounted subscriptions at a network of around 2,000 sports centres throughout Italy and to access free live streaming lessons and *on demand* training sessions.

Since its launch, the initiative has been a huge success with over 3,000 registrations to the platform and over 200 subscriptions.

## Training

For more information: [Eni for 2021 - A just transition - Each of us, p. 51](#)

		2017	2018	2019	2020	2021	SDGs - target
Total attendances	(number)	152,343	177,236	266,893	242,570	213,877	
Training hours by type	(hours)	1,111,112	1,169,385	1,362,182	1,040,119	1,037,325	<b>4.3</b>
HSE and quality		401,094	354,756	438,552	274,507	377,871	
Languages and IT		124,266	108,160	125,395	91,447	81,205	
Conduct/Communication/Institutional		213,477	283,126	173,609	180,035	257,263	
Professional-cross cutting		113,117	135,684	201,853	133,426	149,802	
Professional-technical/commercial		259,158	287,659	422,773	360,704	171,184	
Total training hours by professional category							
Senior managers		32,005	42,201	52,518	28,163	33,056	
Middle managers		319,615	335,440	385,507	296,406	322,252	
White collars		580,864	592,580	703,708	578,455	518,639	
Blue collars		178,628	199,164	220,449	137,095	163,378	
Training hours by delivery method	(hours)						
of which: distance		232,399	220,554	380,893	694,099	699,449	
of which: in class		878,713	948,831	981,289	346,020	337,876	
Average training hours per employee by employee category <sup>(a)</sup>		34.2	36.9	43.6	33.3	33.8	<b>8.5</b>
Senior managers		31.7	41.7	51	28.3	34.7	
Middle managers		35.7	37.2	42	31.8	35.7	
White collars		34.5	36.2	43.9	35.9	32.8	
Blue collars		31.6	37.7	44.3	28.4	33.9	
Average training hours by gender <sup>(b)</sup>	(hours)						
of which: men						34.3	
of which: women						32.5	
In house training hours <sup>(c)</sup>	(%)	24.2	27.7	34.2	40.1	18.2	
Training expenditures	(€ million)	30.7	33.6	33.4	22.4	27.4	<b>4.3</b>
Average training and development expenditure per full time employee <sup>(a)</sup>	(€)	1,057.3	1,059.5	1,070.8	716.1	895.8	

(a) The 2020 figure has been updated due to an error in the formula used for the calculation.

(b) This indicator with the gender breakdown includes only the hours provided by the site. This indicator is being reported for the first time: years prior to 2021 are not available.

(c) It includes also contributions related to companies not included in the scope.





The year 2021, in continuity with 2020, still saw a strong predominance of remote learning (67%) over classroom training, given the continuing constraints imposed by the pandemic emergency. Total training hours remained at the

same level as in 2020 (-0.3%), but with a different composition by type, with a significant recovery in the HSEQ area, including operational training, and in the behavioural area, thanks also to the Lead the Change course, aimed at

managers and team leaders. Total expenditure also increased as a result of the increase in the number of training courses required and designed for the businesses, also in the context of the Expansion Contract.

**Knowledge management**

	2017	2018	2019	2020	2021	SDGs - target
Knowledge Community/network by application sector <sup>(a)</sup>	(number)	64	62	66	58	55
Business		52	51	54	49	46
Cross cutting		12	11	12	9	9
Participants in the knowledge Community/network by application sector <sup>(b)</sup>		8,781	9,771	20,536	32,266	35,510
Business		6,597	7,591	15,330	25,366	28,198
Cross cutting		2,184	2,180	5,206	6,900	7,312
Private networks <sup>(c)</sup>				9	27	
Private networks - participants <sup>(c)</sup>				865	2,058	
Impacting knowledge in #e-kms <sup>(d)</sup>		2,035	2,501	1,832	1,525	1,257

(a) The aggregate indicates the classification of the Communities of Practice (CoP) based on the "prevalent" content. "Business" includes those relating to the Natural Resources, Energy Evolution and Technology, Research and Development and Digitization areas, while "Transversal" those relating to Corporate and Support Function.

(b) The data indicates the sum of the participants in each knowledge Community: it does not refer to single users and can therefore include people belonging to several knowledge Communities.

(c) Data only available from 2020 as the Private Network initiative was launched during 2020.

(d) Impacting Knowledge includes Knowledge Nuggets, KM webinars, Innovation Idea Management and Application of Innovative Technologies and KM Success Stories.

The year 2021 was characterised by the continuation of the COVID-19 emergency and the use of KM systems, which operate remotely by their very nature. This contributed to the maintenance of levels of exchange and dissemination of knowledge without being affected by the situation. On the contrary, it strengthened the sense of belonging and participation of people in normal company activities. The overall strategy remains therefore to support, through KM activities, the development of Eni's business, the skills required, operational problem solving and innovation processes.

At the macro level, following the discontinuation of obsolete tools and the definitive transition of some communities to e-KMS, the dominance of the latter is confirmed. It is now used in almost all KM initiatives, benefiting from greater cross-functionality and participation in a knowledge-sharing environment and optimising overall costs. Furthermore, the consolidation of some Communities continued, with the overall number decreasing from 58 to 55, but with an increase in participants from 32,266 to 35,510 members (+3,244, +10.1%), an indicator of further engagement of people.

After a pilot phase, the spread of Private Networks, private practice communities with access limited to specifically authorised users, has been consolidated in e-KMS. At the end of 2021, there were 27 Private Networks with 2,058 participants. The dissemination of a culture increasingly oriented towards the sharing of knowledge, making the most of experience and cooperation was also supported by the creation of another training brief "How knowledge management can boost transformation" made available as an "open" course in Enicampus for all Eni personnel.

**FURTHER INFORMATION ON e-KMS**

For Eni, people and their skills are the key aspect that characterises the company's technical expertise. Knowledge Management System activities provide continuous and cross-cutting support to General Directions, the TECH Department and Support Functions in man-

aging the entire flow of technical knowledge, offering technological tools, strategies and specialist models. The aim is to stimulate new ideas and innovation, to map skills and knowledge so that they can be found and activated when necessary, and to ensure that experiences and lessons learned are readily shared and disseminated

throughout the Eni world and adequately capitalised for future applications.

In 2021, the strategy and activities of the team managing the Company Knowledge Management System (e-KMS) focused on three main fronts:

- for the professional areas that are more mature in terms of



using Knowledge Management systems, the focus was on consolidating the quality of the content shared thanks to continued collaboration with Knowledge Owners, who were able to guarantee high standards of e-KMS content in line with developments in the sector and technologies. This focus on quality

has inevitably led to a contraction of shared contributions;

- for professional areas that are less mature in terms of Knowledge Management, a number of communication and engagement initiatives were organised with the aim of increasing participation and the number of contributions shared through the e-KMS platform;

- planning has also started for the integration of the e-KMS platform with the company tool dedicated to the collection, validation, capitalisation and dissemination of Lessons Learnt, in order to increase the synergy between the two platforms and improve the usability of the content for the users.

### Internal communication

	2021
<b>Live with Claudio Descalzi</b> Internal live streaming	32,632 views
<b>Informati. Consapevoli. Sicuri.</b> Intranet space on COVID-19 communication	66,397 views
<b>Our Eni. Fit for purpose.</b> Communication program dedicated to Eni's strategy	116,213 views
<b>D&amp;I matters. Eni for inclusion and #IoConLei</b> D&I awareness campaigns	41,129 views

Within the company intranet, MyEni, the space dedicated to COVID-19 communications, the section called "Informed. Aware. Safe" is regularly updated. Eni has set up an efficient model of internal information and communication, in order to remain close to its people at all times through widespread, global and timely actions. Colleagues were guided through an awareness-raising process on how to respect the rules and standards of behaviour to be adopted in the workplace to protect their own health, that of their colleagues and their family and friends.

For Eni, it is essential to make sure that all its personnel understand the decarbonisation strategy to achieve carbon neutrality by 2050.

The CEO supported his employees with regular meetings in 2021 through his Blog and using live streaming to maintain a strong sense of community and help staff

with cultural and strategic changes. Internal communication is a lever that supports the company and its people at this moment of business and cultural transformation. The internal communication programme "Our Eni. Fit for purpose", launched in 2020, supported all Eni personnel in 2021 in the company's evolution towards the decarbonisation of processes and products. The programme featured the CEO and the Chairperson in a live-streamed presentation to illustrate the strategy and raise awareness among all colleagues. This was followed by interviews with managers working on the most strategic projects, periodic surveys and the Q&A Live Week, a week of live events in which Eni personnel spoke directly with top management about strategy and the future. The whole programme was enriched by global gaming, a virtual competition to test knowledge of the great challenges ahead.

To support the cultural change and the new way of working, the company has adopted a number of important innovations that have a positive effect on people and their behaviour. Human Focus, Eni's new repertoire of skills and behaviours, was presented to all personnel with a joint campaign created with the Head of Human Resources and other endorsers.

The New Smart Working concept, which provides for major improvements in the work-life balance, was the subject of a lengthy campaign, including the recruitment of internal staff to provide testimonials.

MyChange, a new digital training environment, allows everyone, through an interactive and dynamic path of knowledge and learning, to actively participate in the cultural change that our company is experiencing and has been supported by targeted communication actions.

On the theme of inclusion, the



Eni for Inclusion programme was launched. It is a month dedicated to valuing the uniqueness of each of us, at a time when very valuable international days focusing on specific D&I targets with a aim of raising awareness are taking place, such as the International Day against Violence against Women, the International Day of Disability,

and the International Day of Human Rights. A communication and engagement programme and many initiatives aimed at respect and inclusion provided an important opportunity for reflection throughout the company. We were all involved, from top management to our people and their families, in a major collective awareness campaign called

#IoConLei (#ImWithHer) against violence against women in line with Orange The World promoted by the United Nations. A video interview with colleagues with disabilities marked International Disability Day and an internal event on sexual orientation was the first step on a path to inclusion that will see many more initiatives in the future.

### Enhancing people

		2017	2018	2019	2020	2021	SDGs - target
Employees covered by performance assessment tools (senior managers, middle managers, young graduates)	(%)	85	90	93	97	94	8.5
of which: senior managers		100	100	100	100	100	
Employees subject to annual review (senior managers, middle managers, young graduated)		95	95	96	97	94	8.5
of which: senior managers		100	100	100	100	100	

**Performance assessment process**<sup>14</sup>. Compared to 2020, full coverage of senior managers was confirmed and coverage of middle managers declined slightly but remained at high levels (96%), while there was a more pronounced decline in the coverage of the process for the population of Young Graduates (0-7 years seniority). This decline can be mainly attributed to the recruitment boom in recent years (particularly in 2019-2021) as well as to M&A processes. The five-year view, however, returns an improving coverage trend especially for the populations of Middle Managers

and Other White Collar workers. **Annual review process**<sup>15</sup>. The analysis of the coverage of the segmentation and management review process confirms complete mapping for senior management and a high level for the remaining populations. The slight decrease, especially in middle management and white collar workers, is mainly attributable to extraordinary M&A translated into recruitment and acquisition of resources during the year (to which the Annual Review process was not applied).

**Potential assessment process**<sup>16</sup>. In 2021, 100% of Potential Assessments were carried out (through

the Development Centre methodology, Online Assessment and Individual Assessment) compared to the total planned and with an overall improvement trend (+5 % points compared to 2020), thanks to precise planning of the activities by the Businesses. The percentage increase compared to 2020 was observed in the foreign activities and was favoured by the conduct of the assessment sessions carried out remotely, which allowed more flexibility and "inclusiveness". Furthermore, 110 senior and middle managers were assessed using the Management Appraisal methodology in 2021.

14) Performance appraisal: this is the main tool for communicating company priorities and objectives, guiding the orientation of activities and for the continuous improvement of results and managerial and professional skills. Its purpose is to appraise the contribution provided and the results achieved during the year by the people and is one of the reference elements for the rewarding system.

15) Annual Review: Annual process aimed at expressing a synthetic resources evaluation that takes into account, in a coherent way, all the instruments/moments of observation/assessment of the year, identifying the population groups for the definition of targeted development actions.

16) Potential assessment: measurement of potential allows the collection of information related to personal skills and behaviours expressed at work also for the purpose of the timely identification of resources with high growth potential. Measuring potential, in particular in the first period of working life, provides fundamental support for the development of personal and professional skills and for orientation towards growth paths with prevalent managerial or technical-professional content, coherent with the business needs.



## Industrial relations

For more information: [Eni for 2021 - A just transition - Human rights, p.72](#)

		2017	2018	2019	2020	2021	SDGs - target
Employees covered by collective bargaining	(number)	27,325	25,841	26,832	26,378	26,328	<b>8.8</b>
Employees covered by collective bargaining	(%)	81.96	80.89	83.03	83.40	81.60	
Italy		100	100	100	100	100	
Abroad		44.54	35.33	40.91	41.78	41.60	
Consultations, negotiations with trade unions on organizational changes	(number)	275	192	149	189	141	<b>8.5</b>
Employees in trade unions		12,166	11,444	11,369	11,342	11,064	
Employees in trade unions	(%)	36.49	35.82	35.18	35.86	34.29	

In December 2020, the INSIEME protocol, a model of industrial relations to support the energy transition path was signed with the national trade unions. With this protocol, Eni and the trade unions considered it increasingly important to accelerate the energy transition process and shared that this process will require transparent sharing of information, goals and initiatives. For this reason they considered that an even more effective and participatory system of industrial relations is necessary to accompany the transformation processes, which combine economic sustainability with the principles of environmental and social sustainability. In April 2021, the expansion contract was signed with the trade unions at the Ministry of Labour and Social Policies, making it possible to promote generational change, with the introduction of new skills and new trades and significant investment for the training and retraining of Eni peo-

ple, confirming the great strategic importance that the company attributes to skills. In October 2021, the new agreement for remote working (Smart Working) in Italy was signed. With this agreement, the organisation of remote working was improved (providing for 8 days/month for offices and 4 days/month for operational sites) with the addition of new types of remote working to support company welfare (described in the following paragraph). In the agreement, the workers' fundamental right to disconnect is ensured, introducing precise standards and basic measures to be respected for remote working in order to support the correct balance between working life and private life and avoid negative effects that the prolonged use of digital tools can determine on health and well-being. Trade union rights have also been guaranteed when operating remotely, also strengthening the measures to protect the safety of people.

In December 2021, international industrial relations meetings were held as well as the 24<sup>th</sup> meeting of the EWC of Eni employees, the European Observatory for Health, Safety and the Environment and the annual meeting provided for by the Global Framework Agreement on International Industrial Relations and Social Responsibility of the Company on the issues of sustainability, decarbonisation, health and safety of workers and with a focus on the theme of Diversity & Inclusion, for the enhancement of diversity, as an element of enrichment of experiences in the social and work context. During the meeting, the Agreement for integration into the GFA – Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility – of ILO Convention No. 190 and ILO Recommendation No. 206 on eliminating violence and harassment in the world of work was also signed.

Employment disputes<sup>(a)</sup>

		2017	2018	2019	2020	2021
Employee disputes	(number)	1,310	1,211	907	1,132	1,250
Prevention/disputes ratio		626/1,310	503/1,211	345/907	632/1,132	318/1,250
Disputes/employees ratio	(%)	4.05	3.89	2.9	3.68	4.19

(a) Figures not including Finproject group acquired during Q4 2021.



The number of disputes pending at the end of the year in 2021 was also affected by the slowdown in court times due to the COVID-19 emergency, which delayed the conclusion of many judgments and changed the normal turnover

between new disputes and completed proceedings. As regards Italy, more than half of the 1,052 ongoing disputes still concern claims for damages by former employees, or their heirs, for alleged occupational diseases. These

alleged diseases are related to exposure to potentially harmful agents occurring in the past, often prior to the 1990s, at industrial sites that were not managed by Eni but acquired later as a result of corporate transactions.

## HEALTH

For more information: [Eni for 2021 - A just transition - Health, pp. 52-55](#)

		2017	2018	2019	2020	2021	SDGs - target
Health Impact Assessments carried out	(number)	13	20	14	4	10	<b>8.8 3.9</b>
Employees included in health surveillance programs		30,944	28,807	28,579	28,350	28,453	<b>3.8</b>
Number of health services provided		450,398	473,437	487,360	354,192	379,481	<b>3.8</b>
of which: to employees		297,480	320,933	312,490	242,160	261,618	
of which: to contractors		56,573	68,796	94,130	65,662	70,970	
of which: to relatives		79,687	66,327	72,268	39,840	43,835	
of which: to others		16,658	17,381	8,472	6,530	3,058	
Number of registrations to health promotion initiative <sup>(a)</sup>		56,765	170,431	205,373 <sup>(b)</sup>	222,708	158,784	
of which: to employees		34,458	75,938	97,493	99,758	85,776	
of which: to contractors		11,739	46,930	78,330	86,357	58,031	
of which: to relatives		10,568	47,563	29,550	36,593	14,977	
OIFR Occupational Illness Frequency Rate <sup>(c)</sup>	(Occupational illnesses notifications received/worked hours) x 1.000.000	0.13	0.16	0.16	0.13	0.13	<b>3.3 8.8</b>
Occupational illnesses notifications received	(number)	120	81	73	28	30	<b>3.3 8.8</b>
Employees		12	10	9	7	7	
Former employees		108	71	64	21	23	

(a) Data refer to companies significant from the point of view of health impacts, as detailed in the Reporting criteria p. 44. For this reason 2018 data differs from those published in the Eni for - Sustainability performance 2018 where the scope relates to fully consolidated entities only.

(b) The increase in the figure for the number of registrations for health promotion initiatives compared to previous years depends on the improvement of the monitoring activities of the execution of the initiatives themselves.

(c) 2018, 2019, 2020 and 2021 data refer to fully consolidated entities only.

In 2021, all the companies continued to implement health management systems with the objective of promoting and maintaining the health and well-being of Eni people and ensuring adequate risk management in the workplace. As confirmation of this, the business areas completed the planned health monitoring programmes. In 2021, in order to assess the potential impact of projects on the health of the communities involved, Eni completed 10 HIAs

(Health Impact Assessments), of which 3 were integrated ESHIA studies (Environmental and Social Health Impact Assessment): 7 pre-ESHIA, including 2 in Indonesia, 1 in Angola, 1 in Congo, 1 in Egypt, 1 in Italy and 1 in the UK; 3 ESHIA including 2 in Vietnam and 1 in Oman. In 2021, the number of health services supported by Eni was 379,481, of which 261,618 were for employees, 43,835 for family members, 70,970 for contractors and 3,058 for others (e.g.

visitors and external patients). The number of participants in health promotion initiatives in 2021 was 158,784, of whom 85,776 were employees, 58,031 contractors and 14,977 family members. As concerns occupational illnesses, in 2021 there were 30 notifications, of which 7 related to employees and 23 related to former employees. Of the 30 occupational disease notifications submitted in 2021, 4 were submitted by heirs (all relating to former employees).



## SAFETY

For more information: [Eni for 2020 - A just transition - Safety, pp. 56-61](#)

		2017	2018	2019	2020	2021	SDGs - target
TRIR (Total Recordable Injury Rate)	(total recordable injuries/ worked hours) x 1.000.000	0.33	0.35	0.34	0.36	0.34	<b>8.8</b>
Employees		0.30	0.37	0.21	0.37	0.40	
Contractors		0.34	0.34	0.39	0.35	0.32	
Italy		0.64	0.62	0.53	0.43	0.55	
Abroad		0.26	0.29	0.29	0.33	0.28	
High-consequence work-related injuries rate (excluding fatalities)	(high-consequence work-related injuries/ worked hours) x 1.000.000	0.00	0.01	0.01	0.00	0.00	<b>8.8</b>
Employees		0.01	0.00	0.00	0.00	0.00	
Contractors		0.00	0.01	0.01	0.00	0.00	
Lost Time Injury frequency rate (LTIF)	(injuries with days of absence/ worked hours) x 1.000.000	0.21	0.23	0.19	0.21	0.23	<b>8.8</b>
Employees		0.27	0.28	0.17	0.26	0.37	
Contractors		0.19	0.21	0.20	0.18	0.17	
Italy		0.60	0.60	0.52	0.42	0.55	
Abroad		0.12	0.14	0.11	0.14	0.13	
Injuries severity index	(days of absence/ worked hours) x 1.000	0.011	0.010	0.011	0.008	0.011	<b>8.8</b>
Employees		0.019	0.016	0.011	0.008	0.012	
Contractors		0.008	0.007	0.012	0.008	0.011	
Fatality index	(fatal injuries/ worked hours) x 100.000.000	0.33	1.21	0.90	0.39	0.00	<b>8.8</b>
Employees		0.00	0.00	1.09	0.00	0.00	
Contractors		0.47	1.67	0.83	0.58	0.00	
Number of fatalities as a result of work-related injury	(number)	1	4	3	1	0	<b>8.8</b>
Employees		0	0	1	0	0	
Contractors		1	4	2	1	0	
Near miss		1,550	1,431	1,159	841	780	<b>8.8</b>
Worked hours	(millions of hours)	306.3	330.6	334.2	255.1	256.5	
Employees		93.1	91.6	92.1	81.8	82.9	
Contractors		213.3	239.0	242.1	173.3	173.6	
Training hours on safety	(hours)	323,765	289,661	331,375	234,072	282,438	<b>8.8</b>
of which: to senior managers		9,567	4,945	4,399	3,399	3,515	
of which: to middle managers		67,293	57,061	55,266	46,540	50,672	
of which: to white collar		174,016	157,724	171,832	127,126	136,164	
of which: to blue collar		72,889	69,931	99,878	57,007	92,087	
Process safety events	(number)						
Tier 1		23	27	12	14	16	
Tier 2		67	48	53	33	24	



In 2021, the total recordable injury frequency ratio (TRIR) of the workforce improved compared to 2020 (-4%), thanks to the performance recorded by contractors (-10%), while the employee ratio deteriorated due to the increase in the number of accidents (33 compared to 30 in 2020).

The ratio for injuries at work with

serious consequences is null, since there were no events falling into this category (i.e. no injuries with more than 180 days of absence or with consequences such as total or partial permanent disability). In addition, no fatal accidents were recorded.

In Italy, the number of injuries increased (35 events compared to

27 in 2020, including 21 employees and 14 contractors) and the total recordable injury frequency ratio (TRIR) worsened (+26%); abroad the number of injuries decreased (53 events compared to 64 in 2020, including 12 employees and 41 contractors), and the total recordable injury frequency ratio improved by 17%.

## ENVIRONMENT

For more information: [Eni for 2021 - A just transition - Environment, pp. 62-67](#)

### HSE management system certification and expenses

		2017	2018	2019	2020	2021	SDGs - target
OHSAS 18001/ISO 45001 certifications	(number)	103 (>90%)	103 (>90%)	102 (>90%)	98 (>90%)	93 (>88%)	<b>8.2</b>
ISO 14001 certifications		99 (>90%)	94 (>90%)	92 (>90%)	91 (>90%)	89 (>90%)	<b>12.2</b>
EMAS registrations		8	9	9	9	10	<b>12.2</b>
ISO 50001 certifications		22	22	23	23	24	<b>12.2</b>
Total HSE expenditures and investments	(€ million)	1,100.4	1,255.8	1,326.0	1,314.1	1,442.8	<b>9.5</b>
of which: current costs		865.9	990.2	995.3	1,008.6	1,088.1	
of which: investments		234.6	265.6	330.7	305.5	354.7	
of which: total safety expenditures and investments		249.8	260.3	306.2	297.8	331.1	
of which: current costs		175.1	198.5	202.1	175.2	197.1	
of which: investments		74.7	61.8	104.1	122.6	134.0	
of which: total environmental expenditures and investments		755.6	915.4	964.4	942.0	1,029.6	
of which: current costs		604.0	730.4	746.1	766.3	820.0	
of which: investments		151.6	185.0	218.3	175.7	209.6	

The number of certifications and the percentage of coverage according to a given standard are influenced by changes in the consolidation domain and by possible mergers of several operations under one certificate. In 2021, Eni continued its activities aimed at certifying all its companies with significant HSE risks according to the ISO 45001 (management systems for health and safety at work) and ISO 14001 (environmental management systems) standards, maintaining the percentage of coverage at around 90%, with the expectation of achieving total

coverage, even for recently acquired companies, by 2023 for both standards. The ISO 9001 certifications referring to companies at significant HSE risk have a coverage percentage of 43%. The main production units in the Refining & Marketing and Chemicals (R&MeC) and Plenitude & Power sectors have maintained EMAS<sup>17</sup> registration and certification of their energy management systems according to the ISO 50001 standard, with the addition, in 2021, of EMAS registration of the Gela Refinery and ISO 50001 certification of the San Donato Milanese Re-

search Centre. Total HSE expenses in 2021 amounted to approximately €1,443 million. Safety expenses of more than €331 million mainly related to work on plant, equipment and firefighting management (more than €85 million), maintenance of plant and equipment (about €84 million), and safety of plants, buildings and vehicles (more than €77 million). Environmental expenditure, amounting to approximately €1,030 million is mainly due to remediation of land and groundwater (totalling about €452 million) and waste management (over €258 million).

17) EMAS Registration (acronym for Eco-Management and Audit Scheme) is a voluntary tool aimed at promoting rational management of environmental performance in line with the provisions of European Regulation 1221/2009.



## Protection of water

For more information: [Eni for 2021 - A just transition - Environment, pp. 63-64](#)

		2017	2018	2019	2020	2021	SDGs - target
<b>Total water withdrawals<sup>(a)</sup></b>	(million m <sup>3</sup> )	<b>1,786</b>	<b>1,776</b>	<b>1,597</b>	<b>1,723</b>	<b>1,673</b>	
of which: sea water		1,650	1,640	1,451	1,599	1,533	
of which: freshwater		119	117	128	113	125	<b>6.4</b>
of which: from superficial water bodies		79	81	90	71	82	
of which: from subsoil		20	19	20	21	23	
of which: from urban net or tanker		10	6	8	7	7	
of which: polluted groundwater treated at TAF <sup>(b)</sup> plants and used in the production cycle		4	4	3	4	6	
of which: third-party water <sup>(c)</sup>		6	6	6	10	7	
of which: withdrawal from other streams <sup>(d)</sup>		0	1	1	0	0	
of which: brackish water from subsoil or superficial water bodies		16	19	18	11	15	
<b>Total freshwater withdrawals by sector</b>							
Exploration & Production		10	9	10	9	13	
Global Gas & LNG Portfolio		0	0	0	0	0	
Plenitude & Power		13	13	13	12	14	
Refining & Marketing and Chemicals		89	88	98	81	91	
Corporate and other sectors		7	6	7	11	7	
<b>Total freshwater withdrawals from water-stressed areas</b>				-	26.5	25.9	
Freshwater reused	(%)	86	87	89	91	91	<b>6.4</b>
Total extracted produced water (upstream) <sup>(e)</sup>	(million m <sup>3</sup> )	67	68	67	57	58	
Re-injected produced water	(%)	59	60	58	53	58	<b>6.3</b>
<b>Total water discharge<sup>(f)</sup></b>	(million m <sup>3</sup> )	<b>1,663</b>	<b>1,668</b>	<b>1,432</b>	<b>1,583</b>	<b>1,436</b>	
of which: into the sea		1,574	1,575	1,334	1,501	1,354	
of which: in superficial water bodies		69	72	79	67	69	
of which: in sewerage		14	15	14	11	11	
of which: given to third-party <sup>(g)</sup>		6	5	5	4	3	
<b>Total freshwater discharges in water-stressed areas</b>				-	18.3	19	
Hydrocarbons in wastewater	(tonnes)				90.2	127.8	
<b>Total expenditures on water resources and discharges<sup>(h)</sup></b>	(€ million)	<b>99.73</b>	<b>131.05</b>	<b>168.15</b>	<b>152.80</b>	<b>125.41</b>	<b>9.5</b>
of which: current costs		73.61	91.62	86.91	104.05	106.6	
of which: investments		26.11	39.43	81.24	48.75	18.82	

(a) In addition, it should be noted that the produced water in 2021 amounted to 58.2 Mm<sup>3</sup>.

(b) TAF: groundwater treatment facilities.

(c) Water withdrawal from third-party water are exclusively related to fresh water.

(d) With the aim to further increase the accordance with "GRI 303: Water and effluents 2018" standard used by Eni from 2020 reporting cycle, data related to third party water is reported separately, while in previous editions it was included in "of which freshwater withdrawal from other streams".

(e) Moreover, it is reported that in 2021, produced water re-injected and injected for disposal purposes totaled 33.5 Mm<sup>3</sup>. In addition, produced water discharged into surface and sea water bodies or sent to evaporation ponds amounted to 21.7 Mm<sup>3</sup>, evaporation ponds amounted to 21.7 Mm<sup>3</sup>.

(f) 7% of the total water discharges is fresh water.

(g) It is water given for industrial use.

(h) The figure is part of the environmental expenses and investments reported in the "Certificates of HSE Management Systems and Expenses" table.





In 2021, seawater withdrawals were down 4% overall, due to the significant decrease recorded in the R&MeC sector (-188 Mm<sup>3</sup>) due to the maintenance shutdown at the Brindisi petrochemical plant and the end of the functionality tests on the seawater network that in 2020 had led to an increase in the related withdrawals. Freshwater withdrawals, accounting for about 7% of total water withdrawals and over 73% attributable to the R&MeC sector, increased by 10%. The trend is mainly attributable to the petrochemical plant in Mantua (+7 Mm<sup>3</sup>) where withdrawals returned to normal after the minimum of 2020 linked to the stress tests carried out on-site

to check what the minimum consumption of the plant could be in favourable conditions. Eni's freshwater reuse rate in 2021 remained stable at 91%. The E&P sector's produced water re-injection rate increased to 58% (53% in 2020), thanks to the complete resumption of re-injection activities in Congo (Loango and Zatchi) and Libya (Abu-Attifel and El Feel).

In 2021, the content of total hydrocarbons in discharged water was 127.8 tonnes. The most significant contribution is due to the activities of E&P in Congo.

Analysis of the stress level of hydrographic basins and further studies carried out locally shows that fresh-

water withdrawals from areas under stress account for 1.5% of Eni total water withdrawals in 2021 (data unchanged compared to 2020). In 2021, in particular, Eni withdrew 125 Mm<sup>3</sup> of freshwater, of which 25.9 Mm<sup>3</sup> was from water-stressed areas (11.9 Mm<sup>3</sup> from superficial water bodies, 6.1 Mm<sup>3</sup> from groundwater, 2.6 Mm<sup>3</sup> from third parties, 3.5 Mm<sup>3</sup> from urban net and 1.8 Mm<sup>3</sup> from TAF). Onshore produced water in water-stressed areas was 22.7 Mm<sup>3</sup>. In 2021, Eni discharged 94 Mm<sup>3</sup> of freshwater, of which 19 Mm<sup>3</sup> in water-stressed areas, equal to 20% as in 2020. In 2021 Eni's freshwater consumption was 40 Mm<sup>3</sup> (of which 12 Mm<sup>3</sup> in water-stressed areas).

## BIODIVERSITY

For more information: [Eni for 2021 - A just transition - Environment, p. 64](#)

### NUMBER OF PROTECTED AREAS AND KBAS OVERLAPPING WITH R&M, VERSALIS, ENIPOWER, PLENITUDE, GLOBAL GAS & LNG AND UPSTREAM CONCESSIONS<sup>(a)</sup>

	Operational sites (non Upstream)						Upstream Concessions			
	Overlapping with operational sites			Adjacent to operational sites (<1km) <sup>(b)</sup>			With operating activities in the overlapping area			
	2019	2020	2021	2019	2020	2021	2019	2020	2021	
Eni Operational sites/Concessions <sup>(c)</sup>	(number)	11	11	22	15	18	45	31	30	30
UNESCO World Heritage Natural Sites (WHS)		0	0	0	0	0	0	0	0	0
Natura 2000		5	5	14	21	19	42	15	16	15
IUCN <sup>(d)</sup>		4	4	4	11	13	21	3	2	2
Ramsar <sup>(e)</sup>		0	0	0	3	3	3	2	3	2
Other Protected Areas		2	2	5	3	8	8	12	11	10
KBA		6	5	9	11	8	15	13	12	9

(a) The reporting boundary, in addition to fully consolidated entities, includes also 4 upstream concessions belonging to operated companies in Egypt and 1 coastal deposit of R&M, belonging to an operated Company as well. For this analysis, upstream concessions as of June 30 of reporting year are considered.

(b) The important areas for biodiversity and the operational sites do not overlap but are at distance of less than 1 km.

(c) Eni's operational site/concession may result in overlap/adjacent to more protected areas or KBAs.

(d) Protected areas with an assigned IUCN (International Union for Conservation of Nature) management category.

(e) List of wetlands of international importance identified by the Countries that signed the Ramsar Convention in Iran in 1971 and which aims to ensure the sustainable development and conservation of biodiversity in these areas.

In 2021, Eni updated its assessment of the exposure to biodiversity risk of concessions under development or exploitation in the upstream sector and the operational sites of the other business lines in order to identify where Eni activities fall, even only partially, within protected areas<sup>18</sup> or Key Bio-

diversity Areas (KBA<sup>19</sup>). Compared to last year, the analysis was also extended to wind and solar plants in Italy and abroad, and to the recent acquisitions of biomethane production plants in Italy. The analysis of the mapping of operational sites showed that there is overlap, even partial, with protected areas

or KBAs at 22 sites, all located in Italy with the exception of two sites in Spain and one in France; another 45 sites in 10 countries (Italy, Australia, Austria, France, Germany, United Kingdom, Spain, Switzerland, Tunisia, Hungary) border with protected areas or KBAs, i.e. located at a distance of less than

18) World Database of Protected Areas.

19) World Database of Key Biodiversity Areas. KBAs (Key Biodiversity Areas) are sites that contribute significantly to the global persistence of biodiversity, on land, in freshwater or in the seas. These are identified through national processes by local stakeholders using a set of globally agreed scientific criteria. The KBAs analysed consist of two subsets: 1) Important Bird and Biodiversity Areas

2) Alliance for Zero Extinction Sites.



1 km. As regards the upstream sector, 73 concessions partially overlap with protected areas or KBAs, of which 30, located in 6 Countries (Italy, Nigeria, Pakistan, United States/Alaska, Egypt and the United Kingdom) have operations in the overlapping area. In general, for all the Business Lines, the greatest exposure in Italy and Europe is to the protected areas

of the Natura 2000 Network<sup>20</sup>, which is spread across Europe; this exposure is more accentuated than last year as a result of the new acquisitions of the Eni New Energy company in the renewables and biomethane production plants sector. On the other hand, in the upstream sector there was a decrease in exposure to protected areas and KBAs mainly

due to modifications (reduction in boundaries) of the concessions in Italy. In no case, in Italy or abroad, is there any overlap of operational activity with UNESCO World Heritage Sites (WHS<sup>21</sup>); only one upstream<sup>22</sup> site is located in the vicinity of a WHS natural site (Mount Etna) but there are no operational activities within the protected area.

### Total biodiversity expenditures

		2017	2018	2019	2020	2021	SDGs - target
Total biodiversity expenditures <sup>(a)</sup>	(€ million)	5.25	12.51	13.62	5.80	14.00	15.1
of which: current costs		5.25	12.38	11.05	3.26	10.99	
of which: investments		0.00	0.13	2.57	2.54	3.01	

(a) The figure is part of the environmental expenses and investments reported in the "Certificates of HSE Management Systems and Expenses" table.

### Oil spill management<sup>(a)</sup>

For more information: [Eni for 2021 - A just transition -Environment, pp. 66-67](#)

		2017	2018	2019	2020	2021	SDGs - target
<b>Operational oil spills<sup>(b)</sup></b>							12.4
Total number of oil spills (> 1 barrel)	(number)	55	72	67	46	36	
of which: upstream		50	63	61	43	30	
Volumes of oil spills (> 1 barrel)	(barrels)	3,479	2,665	1,033	958	1,355	
of which: upstream		3,178	1,595	985	882	436	
Operational oil spills/100% operated hydrocarbon gross productions (upstream)	(barrels/million barrels)	3.2	1.5	0.9	0.9	0.4	12.4
<b>Oil spills due to sabotage (including thefts)<sup>(b)</sup></b>							12.4
Total number of oil spills (> 1 barrel)	(number)	102	101	140	110	124	
of which: upstream		102	101	140	109	124	
Volumes of oil spills (> 1 barrel)	(barrels)	3,236	4,022	6,232	5,866	3,051	
of which: upstream		3,236	4,022	6,232	5,457	3,051	
Volumes of oil spills due to sabotage (including thefts) in Nigeria (> 1 barrel)		3,236	3,602	6,232	4,452	3,051	12.4
<b>Chemical Spill</b>							12.4
Total number of chemical spills	(number)	17	34	21	24	20	12.4
Volumes of chemical spills	(barrels)	63	61	4	3	68	12.4
Spill prevention expenditures and investments <sup>(c)</sup>	(€ million)	53.35	41.24	40.93	66.14	55.42	9.5
of which: current costs		27.64	11.65	8.27	37.86	6.24	
of which: investments		25.72	29.60	32.66	28.28	49.18	

(a) According to international standards, all the above values refer to events over 1 barrel. Data related to sabotage include spills due to oil theft attempts and vandalism.

(b) The 2020 figure was updated following the closure of some investigations after the publication of the 2020 NFI. This circumstance could also occur for the 2021 data.

(c) The figure is part of the environmental expenses and investments reported in the "Certificates of HSE Management Systems and Expenses" table.

20) Natura 2000 is the main European Union policy tool for biodiversity conservation. It is a network of environmental habitats throughout the territory of the European Union, set up in pursuant to Directive 79/409/EEC of April 2<sup>nd</sup>, 1979 on the conservation of wild birds and Directive 92/43/EEC "Habitat".

21) WHS, World Heritage Site.

22) Moreover, although it is not included among the consolidated entities, the Zubair field (Iraq) is located near the Ahwar site classified as a mixed WHS site (natural and cultural). In this case too, no operational infrastructure or activity falls within this protected area.



Spilled barrels following operational oil spills increased by 41% compared to 2020 due to a spill of almost 900 barrels at the Gela Refinery, due to an error during oil transfer operations from tanks to ships (more than half of the barrels have already been recovered). 73% of the barrels spilled are attributable to activities in Italy, 15% to Nigeria. Overall, 51% of the operational oil spill volumes were recovered. With regard to oil spills due to sabotage events, 2021

saw an increase in the number of events (+13% compared to 2020), but a reduction of almost half in the barrels spilled (-48% compared to the previous year). All the sabotage events took place in Nigeria, where the quantities spilled decreased by 31% compared to the previous year and 83% of the volumes were recovered. Volumes spilled as a result of chemical spills (68 total barrels) are mainly attributable to Versalis' activities, in particular for an event

that occurred at the Grangemouth plant with a loss of 55 barrels. In 2021, volumes spilled from operating spills impacted 97% soil and 3% water bodies, while those from sabotage impacted 99.8% soil and 0.2% water bodies. No oil spills occurred in the Arctic in 2021. Moreover, regarding spills impacting shorelines with ESI rankings 8-10, consistent to classification of National Oceanic and Atmospheric Administration, the volume is 0.

### Air protection

		2017	2018	2019	2020	2021	SDGs - target
NO <sub>x</sub> (nitrogen oxides) emissions	(ktonnes NO <sub>2</sub> eq.)	55.6	53.1	52.0	51.7	48.8	<b>3.9 12.4</b>
NO <sub>x</sub> emissions/100% operated hydrocarbon gross production (upstream)	(tonnes NO <sub>2</sub> eq./kboe)	0.042	0.039	0.035	0.037	0.032	<b>3.9 12.4</b>
SO <sub>x</sub> (sulphur oxides) emissions	(ktonnes SO <sub>2</sub> eq.)	8.4	16.5	15.2	15.3	18.5	<b>3.9 12.4</b>
SO <sub>x</sub> emissions/100% operated hydrocarbon gross production (upstream)	(tonnes SO <sub>2</sub> eq./kboe)	0.003	0.011	0.010	0.012	0.015	<b>3.9 12.4</b>
SO <sub>x</sub> emissions/crude oil processing and semi-processed oil (refineries)	(tonnes SO <sub>2</sub> eq./ktonnes)	0.281	0.240	0.200	0.173	0.156	<b>3.9 12.4</b>
NMVOG (Non Methane Volatile Organic Compounds) emissions	(ktonnes)	21.5	23.1	24.1	21.4	24.0	<b>3.9 12.4</b>
TSP (Total Suspended Particulate) emissions		1.5	1.5	1.4	1.3	1.4	<b>3.9 12.4</b>
Air protection expenditures and investments <sup>(a)</sup>	(€ million)	55.07	65.82	53.79	54.21	87.42	<b>9.5</b>
of which: current costs		22.82	29.92	25.92	20.57	31.5	
of which: investments		32.25	35.89	27.87	33.64	55.77	

(a) The figure is part of the environmental expenses and investments reported in the "Certificates of HSE Management Systems and Expenses" table.

In 2021, NO<sub>x</sub> emissions amounted to 48.8 thousand tons of NO<sub>2</sub> eq. including Upstream 38.5, R&M 3.1 and Chemicals 2.0; SO<sub>x</sub> emissions amounted to 18.5 thousand tons of SO<sub>2</sub>eq. including Upstream 15.8, R&M 2.6 and Chemicals 0.1; NMVOG emissions amounted to 24 thousand tons including Upstream 19.6, R&M 2.1 and Chemicals 2.1.

In 2021, the emissions of pollutants into the atmosphere increased, with the exception of emissions of nitrogen oxides (NO<sub>x</sub>), which decreased by 6% compared to the previous year, thanks to the decrease in consumption of internal combustion engines recorded in some operating entities of the E&P sector. The increase in emissions of sulphur ox-

ides (SO<sub>x</sub>) and volatile organic compounds (NMVOG) are also mainly attributable to the E&P sector: in particular, the increase in SO<sub>x</sub> is due to the increase in the H<sub>2</sub>S content in the gas sent for flaring in KPO, while the increase in NMVOG is linked to the increase in non-routine flaring recorded in NAOC due to problems with the compressors.

### Waste

For more information: [Eni for 2021 - A just transition - Environment, p. 65](#)

		2017	2018	2019	2020	2021	SDGs - target
Total waste from production activities	(million of tonnes)	1.4	2.6	2.2	1.8	2.1	<b>12.5</b>
of which: hazardous waste		0.7	0.3	0.5	0.4	0.5	
of which: non-hazardous waste		0.7	2.3	1.7	1.4	1.6	
Expenditures and investments in waste management <sup>(a)</sup>	(€ million)	225.80	224.14	249.64	217.02	258.68	<b>9.5</b>
of which: current costs		199.76	212.41	245.51	203.62	247.91	
of which: investments		26.03	11.72	4.13	13.39	10.76	

(a) The figure is part of the environmental expenses and investments reported in the "Certificates of HSE Management Systems and Expenses" table.



Waste generated by Eni from production activities in 2021 increased by 19% compared to 2020, due to the growing contribution of both non-hazardous waste (equal to 78% of the total) and hazardous waste. The increase is mainly linked to the E&P sector (which accounts for over 88% of Eni waste), where a total of more than 334,000 tonnes were generated compared to 2020, in line with the progressive resumption of activities after the COVID-19 emergency. In the E&P sector, drilling activities in Egypt, the USA, Vietnam, Mexico and Norway also had an impact. Plenitude & Power and R&MeC also contributed to the growing trend of non-hazardous waste, in particular the EniPower plant in Ravenna (construction of new temporary waste storage and start of piling and foundations for the new boiler

er) and the Taranto refinery (progress of the Tempa Rossa project). In 2021, recovered and recycled waste increased by 15% compared to 2020, representing 11% of total waste disposed<sup>23</sup> for the growing contributions of both hazardous and non-hazardous waste in the E&P and R&MeC sectors. Regarding waste management, Eni pays particular attention to the traceability of the entire process and to the verification of the parties involved in the disposal/recovery chain, in order to ensure compliance with regulations and the environment. Eni also envisages that all feasible solutions aimed at waste prevention should be sought. Almost all Eni waste in Italy is managed by Eni Rewind<sup>24</sup> which in 2021 continued the digitalisation project launched in 2020 to improve the efficiency and

monitoring of its waste management process. In order to limit the negative impacts related to waste (e.g. loss of resources, possible contamination of environmental matrices due to inappropriate management, impacts related to transport and treatment at destination plants), in line with the priority criteria indicated by EU and national regulations, Eni Rewind, on the basis of the characteristics of the individual waste, selects technically viable recovery/disposal solutions, prioritising recovery and treatment operations that reduce the quantities to be sent for final disposal and suitable plants at a shorter distance from the waste production site; furthermore, audits are carried out on environmental suppliers, to assess their operational waste management.

## Remediation

		2017	2018	2019	2020	2021	SDGs - target
Waste from remediation activities	(million of tonnes)	4.8	4.3	4.1	4.2	4.2	12.5
of which: hazardous waste		0.1	0.1	0	0	0.1	
of which: non-hazardous waste		4.7	4.2	4.1	4.2	4.1	
Soil and groundwater remediation expenditures and investments <sup>(a)</sup>	(€ million)	260.12	375.53	367.20	411.21	451.97	9.5
of which: current costs		254.70	358.27	336.21	377.47	402.07	
of which: investments		5.42	17.26	30.99	33.74	49.90	

(a) The figure is part of the environmental expenses and investments reported in the "Certificates of HSE Management Systems and Expenses" table.

In 2021, a total of 4.2 million tons of waste were generated by remediation activities (of which 3.9 million from Eni Rewind), consisting of over 89% of groundwater treated by TAF plants, partly reused and partly returned to the environment;

the remaining volumes are handled and transferred to third-party plants. The total expenditure on remediation in 2021 amounts to more than €452 million, with an increase compared to previous periods. More than 55% of reme-

diation costs are borne by Eni Rewind (more than €250 million in 2021 and more than €208 million in 2020), which is engaged in soil and groundwater remediation at contaminated sites, both disused and operational.

23) Specifically, in 2021, 9% of the hazardous waste resulting from production activities disposed of by Eni was recovered/recycled, 2% was subjected to chemical/physical/biological treatment, 38% was incinerated, 1% was disposed of in landfill, while the remaining 50% was sent to other types of disposal (including transfer to temporary storage plants prior to final disposal). With regard to non-hazardous waste resulting from production activities, 12% was recovered/recycled, 4% was disposed of in landfill, while the remaining 84% was sent to other types of disposal (including transfer to temporary storage plants prior to final disposal and incineration of small quantity).

24) Eni Rewind is Eni's environmental company that operates in line with the principles of the circular economy to enhance industrial land, water and waste, or waste derived from remediation activities, through sustainable remediation and recovery projects, both in Italy and abroad.



## HUMAN RIGHTS

For more information: [Eni for 2021 - A just transition - Human Rights, pp. 68-73](#)

## Training and security

		2017	2018	2019	2020	2021	SDGs - target
Human rights training hours	(number)	7,805	10,653	25,845	33,112	23,893	<b>4.7</b>
In class		52	164	108	260	0	
Distance		7,753	10,489	25,737	32,852	23,893	
Attendances in human rights training courses		2,084	10,557	44,396	21,150	17,101	
Employees trained on human rights		1,360	8,512	19,745	7,076	4,931	
Employees trained on human rights <sup>(a)</sup>	(%)	74	91	97	92	94	
Security contracts containing clauses on human rights		88	90	97	97	98	<b>16.1</b>
Countries with armed guards protecting sites	(number)	7	7	8	8	9	<b>16.1</b>
Security personnel trained on human rights <sup>(b)</sup>		308	73	696	32	88	<b>16.1</b>
Security personnel (professional area) trained on human rights <sup>(c)</sup>	(%)	88	96	92	91	90	<b>16.1</b>

(a) This percentage is calculated as the ratio between the number of registered employees who have completed a training course on the total number of registered employees.

(b) The variations of the KPI Security personnel trained on human rights, in some cases even significant from one year and the next, are related to the different characteristics of the training projects and to the operating contingencies.

(c) This is a cumulative percentage value. Starting in 2020, the figure is calculated considering only Eni employees, unlike the 2019 figure which also includes contractors. The Security Forces include both private security personnel working contractually for Eni and contractually works for Eni, as well as the personnel of the Public Security Forces, whether military or civilian, who carry out, even indirectly, security activities and/or operations to protect people and Eni's assets.

Mandatory training for senior managers and middle managers (Italy and abroad) of the 4 specific modules continued in 2021: "Security and Human Rights", "Human Rights and relations with Communities", "Human Rights in the Workplace" and "Human rights in the Supply Chain". In addition, the provision of sustainability and human rights courses to the entire Eni population continued: the reduction in hours of training on human rights is linked to the scheduling of training activities over several years. However, the overall course utilisation rate increased to 94.2% of those enrolled. As regards the Security professional area, in 2021 the percentage of personnel trained in human rights stood at 90%. The percentage of Security Personnel who have received training on human rights reflects the qualitative/ quantitative turnover of incoming and outgoing resources from the Professional Area year on year. In addition, since 2009 Eni has been conducting a training programme for public and private security forces at its subsidiaries, which was recognized as a best practice in the 2013 joint publication by the Global Compact and the

Principles for Responsible Investment (PRI) of the United Nations. In 2021, the training session was carried out in Mexico and was attended by 88 representatives from the security forces. The event was attended, in class or remotely, by 116 other people, including Eni's management and employees, belonging to other oil companies and NGOs.

In 2021, two "Human Rights Impact Assessment" (HRIAs) were conducted in Angola and Albania and two "Human Rights Risk Analyses" (HRRAs) in Oman and the Emirate of Sharjah (UAE). Furthermore, implementation continued of actions under the Action Plans related to Human Rights Impact Analyses, carried out during 2019 and 2018 on Area 1 development in Mexico and Area 4 development in Mozambique. All HRIA reports conducted up to 2020 and the related Action Plans adopted, including the periodic reports on the progress of the Plans, are publicly available on the Eni website.

It should be noted that, in order to prepare an effective response to the provisions of Convention no. 190 of the International Labour Organization on the elimination of violence and harassment in the

workplace (ratified by Italy on January 4, 2021), in April 2021 a multidisciplinary Working Group was set up at Eni, coordinated by the Integrated Compliance Function and involving various Eni departments, including Sustainability. Eni wanted to move forward on an issue of central importance, using Convention no. 190 as a starting point, which provides for a series of obligations for companies to prevent violence and harassment at work. To this end, on December 21, 2021, Annex E "Eni against violence and harassment at work" was issued to the "Internal Control and Risk Management System" MSG.

Furthermore, in line with the principles of "responsible contracting" suggested by international best practices and guidelines on Business & Human Rights, the Integrated Compliance Function in coordination with the Sustainability Function has prepared a series of standard clauses on human rights compliance to be included on the basis of a risk-based approach in the main Eni contractual cases, and provides support to the business for defining and negotiating them.

see [Suppliers chapter, p. 41](#)



## Whistleblowing files on human rights violations

		2017	2018	2019	2020	2021	SDGs - target
Whistleblowing files (assertions) on human rights violations closed during the year and categorized by results of the investigations and typology:	(number)	29 (32)	31 (34)	20 (26)	25 (28)	30 (40)	<b>5.1 5.2 8.8 10.3</b> <b>16.1 16.5</b>
<b>Founded assertions</b>		<b>3</b>	<b>9</b>	<b>7</b>	<b>11</b>	<b>2</b>	
Potential socio-economic impacts on local communities <sup>(a)</sup>		0	0	0	0	0	
Potential impacts on health, safety and/or well-being of local communities <sup>(b)</sup>		0	0	0	1	0	
Potential impacts on worker rights <sup>(c)</sup>		3	6	5	6	2	
Potential impacts on workplace health and safety <sup>(d)</sup>		0	3	2	4	0	
<b>Partially founded assertions<sup>(e)</sup></b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	
Potential socio-economic impacts on local communities		-	-	-	-	0	
Potential impacts on health, safety and/or well-being of local communities		-	-	-	-	1	
Potential impacts on worker rights		-	-	-	-	2	
Potential impacts on workplace health and safety		-	-	-	-	0	
<b>Unfounded assertions, with the adoption of corrective/improvement measures</b>		<b>9</b>	<b>9</b>	<b>8</b>	<b>9</b>	<b>7</b>	
Potential socio-economic impacts on local communities		0	0	1	0	1	
Potential impacts on health, safety and/or well-being of local communities		0	0	0	0	0	
Potential impacts on worker rights		8	8	5	7	3	
Potential impacts on workplace health and safety		1	1	2	2	3	
<b>Unfounded/Not ascertainable<sup>(f)</sup>/ Not applicable<sup>(g)</sup> assertions</b>		<b>20</b>	<b>16</b>	<b>11</b>	<b>8</b>	<b>28</b>	
Potential socio-economic impacts on local communities		0	0	0	0	1	
Potential impacts on health, safety and/or well-being of local communities		2	2	1	0	3	
Potential impacts on worker rights		15	12	10	8	14	
Potential impacts on workplace health and safety		3	2	0	0	10	

(a) Including issues related to consultation and/or compensation processes and increase in conflicts.

(b) Including the requirements for the management of polluting products.

(c) Including delays in the recognition of due wages, discrimination, harassment, bullying and mobbing.

(d) Including unhealthy and/or insecure workplace environments

(e) Assertions whose verifications have revealed partial elements confirming the validity of the facts reported in them (classification introduced from October 1<sup>st</sup>, 2021).

(f) Allegations that do not contain any circumstantial, precise and/or sufficiently detailed elements and/or, for which, on the basis of the investigative tools available, it is not possible to confirm or exclude the validity of the facts reported in them.

(g) Allegations in which the facts reported coincide with the subject of pre-litigation, disputes and investigations in progress by public authorities (for example, ordinary and special judicial authorities, administrative bodies and independent authorities with supervisory and control functions). The assessment is carried out subject to the opinion of the legal affairs function or other competent functions.

With regard to whistleblowing reports, in 2021 investigations were completed on 74 files<sup>25</sup>, of which 30<sup>26</sup> included human rights aspects, mainly concerning potential impacts on workers' rights and occupational health and safety. Among these, 40 assertions were verified with the following results: for 5 of

them the reported facts were confirmed, at least in part, and corrective actions were taken to mitigate and/or minimise their impacts, including: (i) actions on the Internal Control and Risk Management System, relating to the implementation and strengthening of existing controls; (ii) actions against suppli-

ers; (iii) actions against employees, including disciplinary measures, in accordance with the collective labour agreement and other applicable national laws. At the end of the year, 15 files were still open, 5 of which referred to human rights aspects, mainly concerning potential impacts on workers' rights.

(25) Whistleblowing File: a summary document of the investigations carried out on the Whistleblowing report(s) (which may contain one or more detailed and verifiable assertions) and that contains a summary of the investigation carried out on the reported facts, the result of the investigations and any action plans identified.

(26) Of which 2 relating to subsidiaries not fully consolidated.



## TRANSPARENCY, ANTI-CORRUPTION AND TAX STRATEGY

For more information: [Eni for 2021 - A just transition - Transparency, anti-corruption and tax strategy, pp. 74-77](#)

### Internal Control and Risk Management System

		2017	2018	2019	2020	2021	SDGs - target
Integrated audits <sup>(a)</sup>	(number)	68	67	74	67	62	
Scheduled audits		59	57	61	61	53	
Spot audits		3	3	4	-	3	
Follow-up		6	7	9	6	6	
Internal Audits covering the anti-corruption checks <sup>(a)</sup>		36	32	27	31	20	<b>16.5</b>
E-learning for resources in medium/high corruption risk context	(number of participants)	493	951	13,886	3,388	7,800	<b>16.5</b>
E-learning for resources in low corruption risk context		1,857	1,950	9,461	3,769	3,088	<b>16.5</b>
General workshops <sup>(b)</sup>		1,434	1,765	1,237	904	1,284	<b>16.5</b>
Job specific training <sup>(b)</sup>		1,539	1,461	1,108	568	702	<b>16.5</b>
Countries where Eni supports EITI's local Multi Stakeholder Groups	(number)	9	8	9	9	9	<b>17.16</b>

(a) 2017 and 2018 data refer to fully consolidated entities only.

(b) Beginning in March 2020, due to the emergency related to COVID-19, planned classroom training events were conducted in distance mode.

In 2021 the anti-corruption checks, based on the Anti-Corruption Compliance Program's provisions, have been performed in 20 audits, carried out in 9 countries, moreover 22 supervisory activities were carried out on the 231/ Compliance Models of the Italian/foreign subsidiaries. Furthermore, in continuity with 2020, specific training initiatives were carried out on the topic of Whistleblowing (2 workshops in Italy).

As in 2020, the number of ascertained cases of corruption<sup>27</sup> relating to Eni SpA amounted to 0; for ongoing proceedings, see the section "Disputes" in the Annual Report [see p. 288 onwards](#)

Eni implements an anti-corruption training program for its employees, both through e-learning and with classroom events, as general workshops and with job-specific training. The workshops offer an overview of the anti-corruption laws applicable to Eni, the risks

that could result from their infringement for natural and legal persons and the Anti-Corruption Compliance Program adopted to address these risks. Generally, the workshops are accompanied by job specific training, or training for professional areas particularly at risk in terms of corruption. In order to optimise the identification of the recipients of the various training initiatives, a methodology has been defined for the systematic segmentation of Eni people based on specific risk drivers such as Country, qualification and professional area. In addition, periodic information and updating activities continued through the preparation of short information briefs on compliance, including any anti-corruption issues. In 2021, the e-learning training continued on anti-corruption issues according to the risk-based methodology started in 2019,

aimed at the entire company population. In addition, it should be noted that in 2020, on the occasion of their appointment, the members of the Board of Directors of Eni SpA were shown the key elements of the Anti-Corruption Compliance Program for training purposes, also in terms of its consistency with international best practices. As part of the anti-corruption training event for third parties, Eni has launched an on-line training programme for employees of GreenStream BV (a company 50% owned by Eni North Africa BV and 50% by the Libyan National Oil Corporation) and for the associated businesses of Eni G&P France SA. Eni's Anti-Corruption Compliance Program has evolved over the years with the aim of continuous improvement; in January 2017, Eni SpA was the first Italian company to achieve the ISO37001:2016 "Antibribery Management Systems" certification. In order to maintain this certification,

27) Past convictions relating to criminal proceedings for domestic and/or international corruption.



Eni cyclically undergoes surveillance and recertification audits, which have always had a positive outcome. Regarding the commitment with EITI, Eni follows the activities conducted at international level and

contributes annually to preparation of the Reports in member Countries; additionally, as a member, Eni takes part in the activities of the Multi Stakeholder Groups in Congo, Ghana, Timor Est, and the United

Kingdom. In Kazakhstan, Indonesia, Mozambique, Nigeria and Mexico, Eni's subsidiaries interface with the local EITI Multi Stakeholder Groups through the industry associations present in the countries.

### Whistleblowing management

	2017	2018	2019	2020	2021	SDGs - target	
<b>Whistleblowing files opened during the year categorized according to the process that is the subject of the report</b>	(number)	<b>73</b>	<b>81</b>	<b>68</b>	<b>74</b>	<b>73</b>	<b>5.1 8.8 10.3 16.5 5.2 16.1</b>
Procurement	12	14	20	20	20		
Human resources <sup>(a)</sup>	23	23	22	16	27		
Maintenance	5	8	2	1	1		
Commercial	10	6	3	12	6		
Logistics, raw materials and products	4	6	3	3	3		
HSE	3	5	4	10	7		
Others (security, operations, portfolio management and trading)	16	19	14	12	9		
<b>Whistleblowing files that have been closed during the year divided according to the outcome of the investigations</b>		<b>83</b>	<b>79</b>	<b>74</b>	<b>73</b>	<b>74</b>	
Founded	10	15	18	22	10		
Partially Founded <sup>(b)</sup>	-	-	-	-	13		
Unfounded, with the adoption of improvement measures	35	30	26	32	18		
Unfounded/Not ascertainable <sup>(c)</sup> /Not applicable	38	34	30	19	33		

(a) The update of the Whistleblowing report Procedure of May 8, 2020 - Annex C to Management System Guideline "Internal Control and Risk Management System" - provided for the unification of the methods for managing reports relating to the Internal Control System and Management of Risks and reports relating to violations of the Code of Ethics; the Whistleblowing files relating to the Human Resources process therefore include, for the years 2017-2019, the number of files relating to violations of the Code of Ethics which in previous versions of this document was represented in a specific item of the table.

(b) Investigations conducted have revealed evidence that one or more of the assertions in the report are reasonably believed to be true (classification introduced on October 1<sup>st</sup>, 2021).

(c) Whistleblowing reports that do not contain elements that are circumstantial, precise and/or sufficiently detailed and/or, for which on the basis of the available investigative tools, it is not possible to confirm or exclude the validity of the assertions contained in the report.

In 2021, 94 whistleblowing reports<sup>28</sup> were received on the "Internal Control and Risk Management System", and 73 files were opened. During the same period, a total of 74 files were closed, resulting in the following outcomes: (i) for 51 files the checks did not find any evidence to confirm the facts reported, however, for 21 files improvement actions were taken in any case; (ii) for 23 files the checks confirmed, at least in part, the contents of the reports and the appropriate corrective actions were taken. These 23 files mainly relate to: employees behaviour not compliant with internal rules and anomalies in the award and management of contracts and anomalies in the

management of HSE risks. The corrective actions taken as a result of these files mainly consisted of (i) actions on the Internal Control and Risk Management System, relating to the implementation and strengthening of the existing controls; (ii) actions against suppliers and (iii) actions against employees, including disciplinary measures, in accordance with the collective labour agreement and other applicable national laws. As of December 31, 2021, 15 files are still open.

### TAX STRATEGY

Regarding the Tax Strategy<sup>29</sup>, Eni has designed and implemented a Tax Control Framework for which

the Eni CFO is responsible, structured in a three-step business process: (i) assessment of tax risk (Risk Assessment); (ii) identification and establishment of controls to monitor risks; (iii) verification of the effectiveness of controls and related information flows (Reporting). As part of its tax risk management and litigation activities, Eni adopts prior communication with the tax authorities and maintains relations based on transparency, dialogue and cooperation, participating, where appropriate, in enhanced cooperation projects (Co-operative Compliance).

■ For more information: [Eni for 2021 - A just transition, p. 75](#)

28) The term "report" means any communication received by Eni concerning the Internal Control and Risk Management System and concerning behaviours referable to Eni's People carried out in violation of the Code of Ethics, any laws, regulations, provisions of authorities, internal regulations, Model 231 or Compliance Models for foreign subsidiaries, that may cause damage or prejudice to Eni, even if only to its public image. In particular, communications relating to failure to comply with external laws and regulations, the principles contained in the Code of Ethics and the rules laid down in Eni's internal regulatory system, including those concerning (i) cases of fraud against company assets and/or financial reporting, (ii) unlawful conduct pursuant to Legislative Decree 231 of 2001 and/or wilful or fraudulent violations of the 231 Model or the Compliance Models for foreign subsidiaries, (iii) possible acts of corruption (active or passive) or the violation of anti-corruption regulatory instruments.

29) See: [https://www.eni.com/assets/documents/Tax-strategy\\_ENG.pdf](https://www.eni.com/assets/documents/Tax-strategy_ENG.pdf).





# Alliances for development

## INVESTMENTS IN LOCAL DEVELOPMENT

For more information: [Eni for 2021 – A just transition - Alliances for development, p. 102](#)

	2017	2018	2019	2020	2021	SDGs - target
<b>Local development investments by sector of intervention</b> (€ million)	<b>70.7</b>	<b>94.8</b>	<b>95.3</b>	<b>96.1</b>	<b>105.3</b>	
Access to off-grid energy	1.1	1.7	4.2	8.1	5.6	7.1
Economic diversification	33.4	28.1	39.9	33.1	33.6	8.1
Education and vocational training	17.3	23.3	16.9	13.3	16.2	4.4
Access to water and sanitation	0.7	0.8	1.8	3.9	4.8	6.a
Life on land <sup>(a)</sup>	3.7	17.7	5.3	12.2	27.5	15.a
Health	7.0	3.3	8.6	13.3	11.6	3.8
Compensation and resettlement	7.5	19.9	18.6	12.2	5.9	8.3
<b>Local development investments by geographic area</b>						
Africa	22.9	46.7	53.3	44.2	37.1	
Americas	4.9	3.8	3.9	5.0	5.7	
Asia	34.3	21.9	28.1	28.2	28.0	
Italy	7.0	20.6	8.2	16.9	32.6	
Rest of Europe	1.4	1.5	1.5	1.8	1.8	
Oceania	0.2	0.3	0.3	0.02	0.002	

(a) In Eni for 2018 this item was included in the item Economic diversification.

In 2021, investments for local development amounted to around €105.3<sup>30</sup> million (Eni share), about 95% of which were in the area of upstream activities. In Africa, a total of €37.1 million was spent, of which €28.8 million in the Sub-Saharan area, mainly for the development and maintenance of infrastructure, particularly school buildings. In Asia, approximately €28.0 million was spent, mainly on economic diversification, in particular for the development and maintenance of infrastructure. In Italy, €32.6 million was spent. Overall, approximately €39.8 million was invested in infrastructure development activities, of which €20.5

million in Asia, €14.3 million in Africa, and €5.0 million in Central and South America.

The main projects implemented in 2021 include initiatives to promote: (i) access to water through the construction of a water treatment plant in Iraq; the maintenance of 10 wells powered by photovoltaic systems in north-east Nigeria, the installation of seven water points in Ghana, the maintenance of existing water points and awareness-raising activities on the use of clean drinking water in Angola; (ii) access to electricity in Libya through support for the Libyan General Electricity Compa-

ny (GECOL) in terms of spare parts and training; and in Angola through maintenance of solar energy systems installed in schools and medical centres; activities were also carried out to promote access to clean cooking in Mozambique, Ghana and Angola through awareness-raising campaigns and the distribution of improved cooking systems; (iii) economic diversification both in the agricultural sector in Angola, Congo and Nigeria and to support local and youth entrepreneurship in Ghana and Egypt; (iv) access to education with activities for both students and trainers in Angola, Egypt, Mozambique, Ghana, Iraq and Mexico.

30) The data includes expenses for resettlement activities which in 2021 amounted to €5.9 million, of which: €5.8 million in Mozambique, €0.02 million in Ghana and €0.04 million in Kazakhstan.



## GRIEVANCE

### Grievances by topic<sup>(a)</sup>

	2019	2020	2021
Access to energy	(%) 14	5	1
Land Management	6	8	12
Education	6	3	1
Employment	16	21	8
Infrastructure	10	4	3
Community management	8	7	25
Suppliers management/Agreements	9	8	9
Partnerships	7	-	3
Social and economic impacts	6	3	2
Economic diversification	3	2	1
Environmental management	-	31	18
Other	15	8	17

(a) The grievances received by Eni's subsidiaries are classified into over 200 sustainability themes, within the corporate management system (SMS - Stakeholder Management System). The consistency of the various grievance themes may vary from one year to the next, both in terms of type and number, especially for particular years such as 2020 and 2021 characterized by the pandemic, also involving high percentage variations for some categories. In particular, the category "Community management" presents the most significant value in 2021.

An operational-level Grievance Mechanism enables any grievances<sup>31</sup> raised by communities to be received, investigated, responded to and closed in a timely, fair and consistent manner; this process allows for action to be taken on possible critical situations, preventing them

from worsening and reducing the risk of litigation. Grievances are managed and monitored with the support of the company's "Stakeholder Management System" (SMS)<sup>32</sup> application. In 2021, Eni received 245 grievances (107 in 2021) from 7 subsidiaries/districts/plants, of which

53%, i.e. 129 cases, were resolved and closed. Most of the grievances came from Nigeria (NAOC 89%), followed by Italy, Angola, Congo, Ghana and mainly concerned: relationship management and community aspects, environmental aspects, land management, employment.

31) Claims or complaints made by an individual or a group of individuals relating to actual or perceived accidents or damage or other environmental or social impacts, whether occurring, ongoing or potential, and determined by the activities of the company or by a contractor or supplier. A grievance is defined as "resolved" when the parties have agreed on a proposed resolution.

32) For more information, see [Eni for – A just transition pp. 28-29](#).



# Other indicators

For more information: [Eni for 2021 – A just transition - Suppliers and customers, pp. 78-83](#)

## SUPPLIERS

### Supplier assessment

		2017	2018	2019	2020	2021	SDGs - target
Suppliers subject to assessment on social responsibility aspects	(number)	5,055	5,184	5,906	5,655	6,318	<b>5.2 8.8 16.1</b>
of which: suppliers with criticalities/areas for improvement		1,248	1,008	898	828	487	
of which: suppliers with whom Eni has terminated the relations		65	95	96	124	34	
New suppliers assessed using social criteria	(%)	100	100	100	100	100	<b>5.2 8.8 16.1</b>

During 2021, 6,318 suppliers were subject to checks and assessments with reference to environmental and social sustainability aspects (including health, safety, environment, human rights, anti-corruption and compliance). Potential critical issues and/or areas for improvement were identified for 8% (487) of the suppliers audited. The critical issues mainly refer to

shortcomings in compliance with health and safety regulations and the principles established by the Code of Conduct and the Code of Ethics. The total number of suppliers involved decreased compared to 2020, the year in which the critical issues recorded concerned the numerous foreign branches of international suppliers. For the same reason, there was a reduction

in the number of suppliers with whom relations were interrupted (34), due to a negative evaluation during the qualification phase or due to suspension or revocation of the qualification.

In 2021 the percentage of expenditure on local at some relevant foreign upstream subsidiaries was around 35% of total expenditure.

## RELATIONS WITH CUSTOMERS AND CONSUMERS

### PLENITUDE CUSTOMERS

On July 1<sup>st</sup>, 2021, Plenitude upgraded its company By-Laws to Benefit Company status, becoming the first major company in the energy sector to do so. Benefit Companies represent an evolution of the concept of a company, integrating in its corporate purpose, alongside the objective of profit, the aim of having a positive impact on society, communities and people, and in particular on the environment. By becoming a Benefit Company, Plenitude makes a statutory commitment to its shareholders to balance the interests of the latter, the public and all stakeholders. The Benefit Company objectives will also be supported by the integration of Eni's renewable energy

activities into Plenitude.

By adopting the label of a Benefit Company, it is committed to further pursuing the following specific aims of common interest in a responsible, sustainable and transparent manner with the aim of balancing the interests of its shareholders and those of the community:

- to contribute to creating and disseminating a culture of sustainable energy use, enhancing the use of renewable energy sources and educating people on conscientious and efficient energy consumption, in order to actively contribute to the ongoing energy transition;
- to promote, also in cooperation with other entities, the develop-

ment and marketing of products, services and technologies capable of ensuring a responsible use of energy, improving the quality of life;

- to safeguard diversity and integration as valuable resources in relations with its employees and collaborators, and to create favourable conditions for induction and flexible work, supporting a better work-life balance;
- helping customers to make better use of energy and putting them at the centre of its activities, dealing with them fairly and transparently, offering quality products and services in line with their needs, in order to make the lifestyle and habits of the entire community more sustainable.



### PLENITUDE CALL CENTER PERFORMANCE

Plenitude continues to pay increasing attention to meeting the needs of its customers. With the health emergency caused by COVID-19 radically changing customers' habits and, consequently, the way they interface with the Company, Plenitude has undertaken

all the necessary strategies to maintain adequate quality levels. In particular, it has developed and implemented a new innovative service model ("We Care") aimed at maximising the creation of value and improving the Customer Experience in a win-win logic of sharing benefits and risks with its Customer Care service partners.

Thanks to the commitment and determination of its resources and the reorganisation of the service model, not only has the continuity of activities been guaranteed, but their quality has also improved. The recognition of customers, found through the results that emerged, confirms the goodness of the actions implemented.

		2017	2018	2019	2020	2021	Standard ARERA
Customers who called and spoke to an operator (service level)	(%)	95.5	96.0	95.5	95.4	96.8	85
Average hold time	(seconds)	104	107	126	228 <sup>(a)</sup>	166	180
First Call Resolution (FCR)	(%)	93	93	93	93	92	-
Self Care (operations performed autonomously by customers on the total of operations requested)		-	-	-	48	47	-

(a) COVID-19 impact on average waiting times.

For the year 2021, in fact, despite the general situation still characterised by the pandemic, there has been a very good level of service. The percentage of customers who spoke to an operator was 96.8%, a better result than in previous years and well above the minimum objective set by the Regulatory Authority for Energy, Networks and the Environment (ARERA) of 85%. The average waiting time in 2021 also improved significantly compared to the previous year, standing at 166 seconds compared to 228 seconds in 2020, a year that

nevertheless had to cope with the lockdown period and the consequent reorganisation of activity due to the different distribution of calls throughout the day. As regards the first call resolution rate (FCR), this remained substantially unchanged at 92% compared to 93% in the previous year. Regarding operations carried out autonomously (Self Care - channels including: Web/App/IVR-Virtual Assistant/Smart speaker-Alexa/Chatbot) by Plenitude customers, from January 2022 the calculation of the percentage was modified,

considering only the transactions (excluding self-readings) carried out independently (Self Care) out of the total transactions (transactions in Self Care + transactions by contact operator). The table shows data from 2020 onwards are calculated on the new basis. 2020 was a record year for the % of Self Care operations due to the lockdown that prevented the use of physical channels. In 2021 we maintained our digital customer base and the number of digital transactions in absolute value is higher than in 2020.



## SATISFACTION OF CUSTOMERS REGARDING TELEPHONE SERVICES

### SERVICE ASSESSMENT

With regard to the call centre, custom-

er satisfaction is monitored by Plenitude through a service assessment

survey based on daily interviews with a representative sample of customers.

		2017	2018	2019	2020	2021
Resolution	(%)	81.4	83.1	84.2	85.3	86.1
Service satisfaction		82.4	82.9	83.5	84.7	85.9
Average assessment <sup>(a)</sup>	(score)	86.7	87.9	n.a.	n.a.	n.a.
Customer Effort Score (CES) <sup>(b)</sup>		n.a.	84.3	85.1	85.9	86.6

(a) Perceived service rating is a discontinued indicator in favor of CES (see note below).

(b) Since May 2018, the telephone survey has been modified and a new indicator the CES (Customer Effort Score) has been introduced, which evaluates how comfortable the customer feels during the interaction with the company.

The results confirm a general increase in the degree of customer satisfaction with telephone services: the service satisfaction index is 85.9% (+1.2 compared to 2020); the "resolvability" of practices carried out at the call centre has also increased, rising from 85.3% in 2020 to 86.1% in 2021 (+0.8).

As a result, the CES (Customer Effort Score) indicator, which summarises customer satisfaction in their interaction with Plenitude, continues to grow, reaching 86.6% (+0.7) in 2021. Furthermore, in 2021 Plenitude consolidated a customer feedback programme oriented towards lis-

tening to customers at all touch-points of the processes with which they come into contact with the Company, with the aim of bringing all people in the corporate organisation closer to the expectations and needs of customers, creating a common culture to transform the feedback received into value.

### CUSTOMER PROTECTION

In 2021 Plenitude was again committed to providing consumers with a service that was strongly based on transparency and fairness, while also providing the right information and tools to identify and defend themselves

against any improper behaviour. The anti-fraud hotline, activated in 2020, remained operational during 2021. 15,305 calls were received, of which 14,572 related to unfair commercial practices by unknown companies and 733 by known operators.

In this area, the "Spotlight. Facciamo luce sull'energia" (Let's shed some light on energy) campaign was set up to warn the population against energy supply scams through a social and web campaign inside flagship stores and in a dedicated section of the Plenitude website.

### R&M CUSTOMERS

Eni Stations, today distributed in over 4,000 points of sale throughout Italy and about 1,200 abroad, with their wide range of services and technological assets, are the result of continuous evolution and the ability to renew. The new Eni Mobility Point concept is fundamental for Eni to achieve its decarbonisation objectives, involving customers, informing them and supporting them in the use of products with a low environmental impact, in order to make them more aware of their own choices and consumption habits.

Eni has revamped its Eni Stations to increase travel efficiency and optimise the time dedicated to using its services. In fact, the new service aims to accommodate personal needs. Thus, Eni Stations have been transformed from refuelling points to multi-service centres, where customers can take a quick break in one of the 600 Eni cafés, do some shopping in the Emporium proximity shop, collect packages purchased online, pay bills or withdraw cash (thanks to the partnership with Poste Italiane), order, receive or re-

place their Telepass at the over 300 Eni Telepass points, and use the car sharing mobility service, Enjoy, available in Milan, Rome, Turin, Florence and Bologna.

Technology and digitalisation also play a fundamental role in the evolution of Eni Stations and with the support of apps (Enjoy or Eni station+) refuelling will be increasingly automated, efficient and secure, through digital payments. Eni Multi-cards will be transformed into payment cards for products or services in Eni Stations.



# Reporting criteria

## REPORTING PRINCIPLES

**Standards, guidelines and recommendations.** Eni for is prepared in compliance with the "Sustainability Reporting Standards" of the Global Reporting Initiative (GRI Standards) according to principles of balance, comparability, accuracy, timeliness, reliability and clarity (reporting principles). The level of compliance adopted is "in accordance Core" and has been subjected to a limited review by the independent auditors, who also audited the consolidated financial statements and the Consolidated Non-Financial Statement (NFI) as at December 31, 2021. All GRI indicators in the Content Index [see pp. 49-57](#), refer to the version of the GRI Standards published in 2016, with the exception of those of: (i) "Standard 403: Health and safety at work", (ii) "Standard 303: Water and water discharges" - which refer to the 2018 edition, (iii) "Standard 207: Taxes" of 2019 and (iv) "Standard 306: Waste" in 2020. Moreover, a reference table with the TCFD recommendations, implemented in Eni for 2021 Carbon neutrality by 2050, is reported on [see p. 58](#). In continuity with last year, two reference tables have been included: one with the "core" metrics defined by the World Economic Forum (WEF) in its White Paper "Measuring Stakeholder Capitalism - Towards Common Metrics and Consistent Reporting of Sustainable Value Creation" [see pp. 59-60](#) and the other with the metrics of SASB Exploration & Production standards [see pp. 61-62](#). Finally, as of this year, Eni will publish a table containing the indicators required by the EU Sustainable Finance Disclosure Regulation (SFDR). [see pp. 63-64](#)

**Key performance indicators.** KPI are selected based on the topics identified as most significant, are collected on an annual basis according to the consolidation scope of the reference year and refer to the period 2017-2021. In general, trends in data and performance indicators are also calculated using decimal places not shown in the document. The same data and indicators (reported in Eni for reports) are presented with a decimal approximation that can lead to negligible deviations between the sum of the individual contributions and the total published. The data for the year 2021 are the best possible estimate with the data available at the time of preparation of this report. In addition, some data published in previous years may be subject to restatement in this edition for one of the following reasons: refinement/change in estimation or calculation methods, significant changes in the consolidation scope, or if significant updated information becomes available. If a restatement is made, the reasons for it must be appropriately disclosed in the text. Most of the KPIs present are collected and aggregated automatically through the use of specific company software. It is recalled that in 2021 Eni published, for the fifth consecutive year, the NFI in accordance with the requirements of Italian Legislative Decree 254/2016. This Statement constitutes a separate section of the Management Report included in the Annual Report. The integration of non-financial information in the Annual Report is a path that Eni has been following since 2010.

## REPORTING BOUNDARY

The boundary of the key performance indicators is aligned with the objectives set by the company and represents the potential impact of the activities Eni manages. In particular, for KPIs relating to safety, the environment and climate, the boundary is made up of companies with HSE impacts and includes: (i) companies in joint operations, jointly controlled or associated companies in which Eni has control over operations and (ii) Eni subsidiaries with HSE risk<sup>(33)</sup>. With regard to health, the data consider the companies with health impacts and companies under joint operation or joint control or associates in which Eni has control of operations (with the sole exception of data relating to occupational illness reports, which refer to fully consolidated companies only). The boundary of data relating to anti-corruption training, local development investments and the number of Countries in which Eni supports EITI relates to the reporting companies in which these activities are conducted. The boundary of data referred to whistleblowing reports relate to Eni SpA and its subsidiaries. The boundary of data referred to internal audits covering the anti-corruption checks includes controlled subsidiaries, associated companies based on specific agreements and third parties deemed to have a higher risk, as provided for under the contracts entered with Eni. Finally, the indicators relating to people, human rights and suppliers refer to the data of fully consolidated companies.

33) For more details on the HSE perimeter, refer to Eni's Annual Report, note 65.



## CALCULATION METHODS

KPI	Metodology
<b>GOVERNANCE AND BUSINESS ETHICS</b>	
<b>Diversity in the control bodies</b>	Outside of Italy, only the companies with a control body similar to the Board of Statutory Auditors according to the Italian law were considered.
<b>Economic value</b>	The economic value generated represents the wealth generated by the Company in carrying out its activities. A significant part of this value is in turn distributed (distributed economic value), in the form of: operating costs, wages and salaries for employees, payments to capital suppliers and payments to the Public Administration. The residual portion of economic value generated that is not distributed constitutes retained economic value. All the components of these indicators are calculated with reference to the individual items of the Financial Statements published in Eni's Consolidated Financial Report.
<b>RESEARCH AND DEVELOPMENT</b>	
<b>Research and development</b>	The tangible value generated by R&D is measured by the economic benefits related to the application of innovative production/process technologies. The total value generated is divided into: a) actual benefits and b) expected benefits. Actual benefits are applied to 100% of the investment in technological applications projects and before tax. On the other hand, expected benefits are associated with: (i) investment projects that employ innovative technologies; (ii) reductions in expenditures envisaged from abandoning Upstream infrastructures and are calculated in terms of Net Present Value (NPV) at 100% of the investment and before tax; and (iii) increases in 2P reserves calculated by re-proportioning Eni's share of the unit NPV/boe to 100% using the SEC methodology. The latter include the benefit deriving from the application of applied technologies in exploration, which contribute to increasing the success rate and the associated values. The tangible benefits are identified in a "what if" scenario, namely as the difference compared to the application of the best alternative technology available on the market or, in the case of new products, as the difference compared to the margin derived from the sale of the new product net of any products replaced.
<b>CARBON NEUTRALITY BY 2050</b>	
<b>GHG emissions</b>	<p><b>Scope 1:</b> direct GHG emissions are those deriving from sources associated to the company's assets (e.g. combustion, flaring, fugitive and venting), and include CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O; the Global Warming Potential used for conversion to CO<sub>2</sub> equivalent is 25 for CH<sub>4</sub> and 298 for N<sub>2</sub>O. I. Contributions of biogenic CO<sub>2</sub> emissions are not included.</p> <p><b>Scope 2:</b> are the indirect GHG emissions related to the generation of electricity, steam and heat purchased by third parties and intended for internal consumption.</p> <p><b>Scope 3:</b> indirect GHG emissions associated with the value chain of Eni's products, which involve an analysis by category of activity. In the oil &amp; gas sector, the most significant category is that related to the use of energy products (end-use), which Eni calculates according to internationally consolidated methodologies (GHG Protocol and IPIECA), based on upstream production.</p>
<b>Emission Intensity</b>	<p>Indicators consider the direct GHG emissions (Scope 1) related to assets operated by Eni, which include CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O, accounted for on a 100% basis.</p> <ul style="list-style-type: none"> <li>• Upstream: indicator focused on emissions associated to development and production of hydrocarbons. Denominator refers to gross operated production.</li> <li>• R&amp;M: indicator focused on emissions related to traditional and biorefineries. Denominator refers to refinery throughputs (raw and semi-finished materials).</li> <li>• EniPower: indicator focused on emissions related to electricity and steam production of thermoelectric plants. Denominator refers to equivalent electricity produced (excluding the Bolgiano cogeneration plant).</li> </ul>
<b>Operational Efficiency</b>	<p>Operational efficiency expresses the intensity of GHG emissions (Scope 1 and Scope 2 in tonCO<sub>2</sub>eq.) of the main industrial activities operated by Eni divided by the productions (converted by homogeneity into barrels of oil equivalent using Eni's average conversion factors) of the single businesses of reference, thus measuring their degree of operating efficiency in a decarbonization scenario. In particular, the following specifications apply:</p> <ul style="list-style-type: none"> <li>• Upstream: includes the hydrocarbon production and electricity plants;</li> <li>• R&amp;M: includes only refineries;</li> <li>• Chemicals: includes all plants;</li> <li>• EniPower: includes thermoelectric plants except for the Bolgiano cogeneration plant.</li> </ul> <p>Differently from the other emission intensity indicators, which refer to single businesses and consider only GHG Scope 1 emissions, the operating efficiency index effectively measures Eni's commitment for reducing its GHG emission intensity by including also Scope 2 emissions.</p>
<b>Energy Consumption</b>	<p>Consumption of primary sources: sum of consumption of primary sources such as fuel gas, natural gas, refinery/process gas, LPG, light distillates/petrol, diesel, etc.</p> <p>Primary energy purchased from other companies: Sum of purchases of electricity, heat and steam from third parties. Consumption from renewable sources also depends on the national electricity mix.</p>



KPI	Metodology
<b>Energy Intensity</b>	The refining energy intensity index represents the total amount of energy actually used in the reference year among the various refinery processing plants, divided by the corresponding value of preset standard consumption values for each processing plant. To allow comparison over the years, 2009 data is taken as a reference (100%). For other sectors, the index represents the ratio between significant energy consumption associated to operated plants and the related production.
<b>Net carbon Footprint</b>	<b>Eni net carbon footprint:</b> the indicator considers GHG Scope 1+2 emissions associated to hydrocarbons development and production activities, operated by Eni and by third parties, accounted for on an equity basis (Revenue Interest), net of offsets mainly deriving from Natural Climate Solutions occurred in the reference reporting year. <b>Net carbon footprint upstream:</b> the indicator considers the GHG Scope 1+2 emissions associated to hydrocarbon development and production activities operated or not by Eni, accounted for on an equity basis (revenue interest) and net of the offsets mainly deriving from Natural Climate Solutions occurred in the reference year.
<b>Net ghg lifecycle emissions</b>	The indicator refers to GHG Scope 1+2+3 emissions associated with the value chain of the energy products sold by Eni, including both those deriving from own productions and those purchased from third parties, accounted for on an equity basis, net of offsets mainly deriving from Natural Climate Solutions. Differently from Scope 3 end-use emissions, which Eni reports based on upstream production, the Net GHG Lifecycle Emissions indicator considers a much wider perimeter, including Scope 1, 2 and Scope 3 emissions referred to the whole value chain of energy products sold by Eni, thus including Scope 3 end-use emissions associated to gas purchased by third parties and petroleum products sold by Eni.
<b>Net carbon Intensity</b>	The indicator, accounted for on an equity basis, is defined as the ratio between Net GHG Lifecycle Emissions (see Net GHG Lifecycle Emissions definition) and the energy content of the products sold by Eni.
<b>Renewable Installed Capacity</b>	The indicator is measured as the maximum generating capacity of Eni's share power plants that use renewable energy sources (wind, solar and wave, and any other non-fossil fuel source of generation deriving from natural resources, excluding nuclear energy) to produce electricity. The capacity is considered "installed" once the power plants are in operation or the mechanical completion phase has been reached. The mechanical completion represents the final construction stage excluding the grid connection.

KPI	Metodology
<b>OPERATIONAL EXCELLENCE</b>	
<b>PEOPLE</b>	
<b>Employment</b>	Eni uses a large number of Contractors to carry out the activities within its own Sites.
<b>Industrial relations</b>	Regarding industrial relations, the minimum notice period for operational changes is in line with the provisions of the laws in force and the trade union agreements signed in the Countries in which Eni operates. Employees covered by collective bargaining: are those employees whose employment relationship is governed by collective agreements or contracts, whether national, industry, Company or site. This is the only KPI dedicated to people that considers role-based employees (Company with which the employee enters into the employment contract). All others, including indicators on training, are calculated according to the utilisation method (Company where the work is actually done). It should be noted that, using this second method, the two aspects (role companies and service) could coincide.
<b>Seniority</b>	Average number of years worked by employees at Eni and its subsidiaries.
<b>Training hours</b>	Hours provided to Eni SpA and subsidiaries employees through training courses managed and carried out by Eni Corporate University (classroom and remote) and through activities carried out by the organizational units of Eni's Business areas/ Companies independently, also through on-the-job training. Average training hours are calculated as total training hours divided by the average number of employees in the year
<b>Local senior and middle managers Abroad</b>	Number of local senior managers + middle managers (employees born in the Country in which their main working activity is based) divided by total employment abroad.
<b>Turnover rate</b>	Ratio of the number of Hires + Terminations of permanent contracts and the permanent employment contracts of the previous year.
<b>Replacement rate</b>	Ratio of number of hiring and termination of permanent contracts.
<b>HEALTH</b>	
<b>Health</b>	<b>Number of occupational disease claims filed by heirs:</b> indicator used as a proxy for the number of deaths due to occupational diseases. Recordable cases of occupational diseases: number of occupational disease reports. <b>Main types of diseases:</b> reports of suspected occupational disease made known to the employer concern pathologies that may have a causal connection with the risk at work, as they may have been contracted in the course of work and due to prolonged exposure to risk agents present in the workplace. The risk may be caused by the processing carried out, or by the environment in which the processing takes place. The main risk agents whose prolonged exposure may lead to an occupational disease are: (i) chemical agents (example of disease: neoplasms, respiratory system diseases, blood diseases); (ii) biological agents (example of disease: malaria); (iii) physical agents (example of disease: hearing loss).





KPI	Metodology
<b>SAFETY</b>	
<b>Safety</b>	<p>Eni uses a large number of contractors to carry out the activities within its own sites.</p> <p><b>TRIR:</b> total recordable injury rate (injuries leading to days of absence, medical treatments and cases of work limitations). Numerator: number of total recordable injuries; denominator: hours worked in the same period. Result of the ratio multiplied by 1,000,000.</p> <p><b>High-consequence work-related injuries rate:</b> injuries at work with days of absence exceeding 180 days or resulting in total or permanent disability. Numerator: number of injuries at work with serious consequences; denominator: hours worked in the same period. Result of the ratio multiplied by 1,000,000.</p> <p><b>Near miss:</b> an incidental event, the origin, execution and potential effect of which is accidental in nature, but which is however different from an accident only in that the result has not proved damaging, due to luck or favourable circumstances, or to the mitigating intervention of technical and/or organizational protection systems. Accidental events that do not turn into accidents or injuries are therefore considered to be near misses. The main hazards detected in 2021 in Eni concern:</p> <ul style="list-style-type: none"> <li>• falling (ground level);</li> <li>• shock, impact, crushing during the use of equipment;</li> <li>• load lifting.</li> </ul> <p>For the assessment of accident KPIs, in addition to the GRI standard, Eni adopts and integrates, through its own internal procedures, the IOGP guidelines on work-relatedness events, also taking into account country risk.</p>
<b>ENVIRONMENT</b>	
<b>Water Resources</b>	<p><b>Water withdrawals:</b> sum of sea water, freshwater, and brackish water from subsoil or surface withdrawn. TAF (groundwater treatment plant) water represents the amount of polluted groundwater treated and reused in the production cycle. The limit for freshwater, which is more conservative than that indicated by the GRI reference standard (equal to 1,000 ppm), is 2,000 ppm TDS, as provided in the IPIECA/API/IOGP 2020 guidance.</p> <p><b>Water discharges:</b> The internal procedures relating to the operational management of water discharges regulate the control of the minimum quality standards and the authorization limits prescribed for each operational site, ensuring that they are respected and promptly resolved if they are exceeded.</p>
<b>Biodiversity</b>	<p><b>Number of sites overlapping with protected areas and Key Biodiversity Areas (KBAs):</b> R&amp;M, Versalis and EniPower operational sites and pipelines in Italy and abroad, which are located within (or partially within) the boundaries of one or more protected areas or KBAs (December of each reference year).</p> <p><b>Number of sites adjacent to protected areas or Key Biodiversity Areas (KBAs):</b> R&amp;M, Versalis and EniPower operational sites in Italy and abroad which, although outside the boundaries of protected areas or KBA, are less than 1 km away (December of each reference year).</p> <p><b>Number of upstream concessions overlapping protected areas and Key Biodiversity Areas (KBAs), with activities in the overlapping area:</b> active national and international concessions, operated, under development or in production, present in the Company's databases in June of each reference year that overlap one or more protected areas or KBAs, where development/production operations (wells, sealines, pipelines and onshore and offshore installations as documented in the Company's GIS geodatabase) are located within the intersection area.</p> <p><b>Number of upstream concessions overlapping protected areas or Key Biodiversity Areas (KBAs), without activities in the overlapping area:</b> active national and international concessions, operated, under development or in production, present in the Company's databases in June of each reference year that overlap one or more protected areas or KBAs, where development/production operations (wells, sealines, pipelines and onshore and offshore installations as documented in the Company's GIS geodatabase) are located outside the intersection area. The sources used for the census of protected areas and KBAs are the "World Database on Protected Areas" and the "World Database of Key Biodiversity Areas" respectively; the data was made available to Eni in the framework of its membership in the UNEP-WCMC Proteus Partnership (UN Environment Programme – World Conservation Monitoring Center). There are some limitations to consider when interpreting the results of this analysis:</p> <ul style="list-style-type: none"> <li>• it is globally recognized that there is an overlap between the different databases of protected areas and KBAs, which may have led to a certain degree of duplication in the analysis (some protected areas/KBAs could be counted several times);</li> <li>• the databases of protected or key biodiversity areas used for the analysis, while representing the most up-to-date information available at global level, may not be complete for each Country</li> </ul>
<b>Spill</b>	<p>Spills from primary or secondary containment into the environment of oil or petroleum derivative from refining or oil waste occurring during operation or as a result of sabotage, theft or vandalism. Specifically, in 2021, volumes spilled by operational spill impacted 97% soil and 3% water body, those due to sabotage impacted 99,8% soil and 0,2% water body.</p>
<b>Waste</b>	<p><b>Waste from production:</b> waste from production activities, including waste from drilling activities and construction sites.</p> <p><b>Waste from remediation activities:</b> this includes waste from soil securing and remediation activities, demolition and groundwater classified as waste. The waste disposal method is communicated to Eni by the third party authorised for disposal.</p>
<b>Air protection</b>	<p><b>NO<sub>x</sub>:</b> total direct emissions of nitrogen oxide due to combustion processes with air. It includes emissions of NO<sub>x</sub> from flaring activities, sulphur recovery processes, FCC regeneration, etc. It includes emissions of NO and NO<sub>2</sub>, excluding N<sub>2</sub>O.</p> <p><b>SO<sub>x</sub>:</b> total direct emissions of sulphur oxides, including emissions of SO<sub>2</sub> and SO<sub>3</sub>.</p> <p><b>NMVO:</b> total direct emissions of hydrocarbons, hydrocarbon substitutes and oxygenated hydrocarbons that evaporate at normal temperature. They include LPG and exclude methane.</p> <p><b>PST:</b> direct emissions of Total Suspended Particulates, finely divided solid or liquid material suspended in gaseous flows. Standard emission factors.</p>
<b>HUMAN RIGHTS</b>	
<b>Security Contracts with Human rights Clauses</b>	<p>The indicator "percentage of security contracts with human rights clauses" is obtained by calculating the ratio between the "Number of security and security porter contracts with human rights clauses" and the "Total number of security and security porter contracts".</p>

(a) IPIECA è un'associazione di settore Oil & Gas che si occupa dei temi ambientali e sociali.



KPI	Metodology
<b>Whistleblowing Reports</b>	The indicator refers to the whistleblowing files relating to Eni SpA and its subsidiaries, closed during the year and relating to Human Rights; of the files thus identified, the number of separate assertion is reported as a result of the investigation conducted on the facts reported (founded, partially founded, unfounded, not ascertainable and not applicable).
<b>SUPPLIERS</b>	
<b>Suppliers subjected to assessment</b>	The indicator represents all suppliers subject to a Due Diligence or subject to a qualification process or subject to a performance evaluation feedback on HSE or Compliance areas or subject to a feedback process or subject to an assessment on human rights issues (inspired by the SA 8000 standard or similar certification), for which the Vendor Management activities are centralized in Eni SpA (e.g. all Italian, mega and international suppliers) or are carried out locally by foreign subsidiaries with a vendor management function and operating on VMS at least on the qualification module for more than one year (Eni Ghana, Eni Pakistan, Eni US and Eni Angola, Eni México S. de RL de CV, IEOC, Eni Australia and Eni Nigeria (NAOC)). The perimeter is progressively extended each year as the VMS system is deployed.
<b>New suppliers Evaluated according To social criteria</b>	This indicator is included in the "Suppliers subject to assessment" indicator and represents all new suppliers subjected to a new qualification process.
<b>Spending to local suppliers</b>	The indicator refers to the 2021 share of expenditure to local suppliers. "Spending to local suppliers" has been defined according to the following alternative methods on the basis of the specific characteristics of the Countries analysed: 1) "Equity method" (Ghana): the share of expenditure towards local suppliers is determined on the basis of the percentage of ownership of the corporate structure (e.g. for a Joint Venture with 60% local components, 60% of total expenditure towards the Joint Venture is considered as expenditure towards local suppliers); 2) "Local currency method" (Angola, Vietnam and the UK): the share paid in local currency is identified as expenditure towards local suppliers; 3) "Country registration method" (Iraq, Indonesia, United Arab Emirates, Nigeria, Mozambique and the USA): the expenditure towards suppliers registered in the Country and not belonging to international groups/mega suppliers (e.g. suppliers of drilling services/auxiliary drilling services) is identified as local; 4) "Method of registration in the Country + local currency" (Congo and Mexico): expenditure towards suppliers registered in the Country and not belonging to international groups/mega suppliers (e.g. suppliers of drilling services) is identified as local. For the latter, spending in local currency is considered to be local. The selected countries are Ghana, Angola, UK, Iraq, Nigeria, Congo, Mexico, Mozambique, USA, Indonesia, UAE and Vietnam. The Countries selected are those most representative for Eni business from a strategic point of view and in which a relevant procurement plan for the four-year period 21-24 has been recorded compared to the total spent by the Eni Group.
<b>TRANSPARENCY, ANTI-CORRUPTION AND TAX STRATEGY</b>	
<b>Country-by-country report</b>	The disclosure relating to the Country-by-Country report is covered by means of a reference to the last published document (generally the financial year preceding the NFI reporting year) reporting the main information required by GRI standard (207-4).
<b>Anti-corruption Training</b>	<b>E-learning</b> for resources in a context at medium/high risk of corruption. <b>E-learning</b> for resources in a context of low risk of corruption. <b>General workshop</b> : classroom training events for staff in a context of high risk of corruption. <b>Job specific training</b> : classroom training events for specific professional areas operating in contexts with a high risk of corruption.
KPI	Metodology
<b>ALLIANCES FOR DEVELOPMENT</b>	
<b>Investments in local development</b>	The indicator refers to the Eni share of spending in local development initiatives carried out by Eni in favour of local communities to promote the improvement of the quality of life and sustainable socio-economic development of communities in operational contexts.
<b>Grievance</b>	Complaint raised by an individual - or by a group of individuals - relating to accidents or damages or other environmental or social impacts, real or perceived, occurred, ongoing or potential and determined by the activities of the company or by one of its contractors or suppliers. A grievance is defined as "terminated" when the parties have agreed on a resolution proposal.



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102-3	Location of headquarters	Annual report 2021, retro cover	
102-4	Location of operations	Eni for 2021 - A just transition, pp. 6-7 Annual report 2021, p. 2	
102-5	Ownership and legal form	Annual report 2021, retro cover <a href="https://www.eni.com/en-IT/about-us/governance.html">https://www.eni.com/en-IT/about-us/governance.html</a>	
102-6	Markets served	Eni for 2021 - A just transition, pp. 6-9 Annual report 2021, pp. 2-3	
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Material Aspect / Disclosure GRI	KPI Description / Disclosure GRI	Section and/or page number	Omission
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**PEOPLE**

Development of human capital; Diversity, inclusion and work-life balance; Health and safety of workers

**Market presence - Management approach (103-1; 103-2; 103-3)**

**Boundary: internal**

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202-2 Proportion of senior management hired from the local community

Eni for 2021 - A just transition, p. 49  
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**Employment - Management approach (103-1; 103-2; 103-3)**

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**Boundary: internal**

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403-10 Work-related ill health

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**Training and education - Management approach (103-1; 103-2; 103-3)**

**Boundary: internal**

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404-1 Average hours of training per year per employee

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<b>Human rights assessment - Management approach (103-1; 103-2; 103-3)</b>		<b>Boundary: internal and external (Local security forces and Suppliers - RNEF)</b> Eni for 2021 - A just transition, p. 68 Eni for 2021 - Sustainability performance, pp. 44; 55 NFI 2021, pp. 152-153; 178-181; 191; 195; 198	
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Material Aspect / Disclosure GRI	KPI Description / Disclosure GRI	Section and/or page number	Omission
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<b>ALLIANCES FOR DEVELOPMENT</b>			
Energy access; Local development; Local Content			
	Indirect economic impacts - Management approach (103-1; 103-2; 103-3)	<b>Boundary: internal</b> Eni for 2021 - A just transition, p. 86 Eni for 2021 - Sustainability performance, pp. 44; 56 NFI 2021 2021, pp. 152-153; 186-187; 191; 195; 199	
203-1	Infrastructure investments and services supported	Eni for 2021 - A just transition, pp. 90-91; 102-105 Eni for 2021 - Sustainability performance, p. 39 NFI 2021, pp. 186-187; 195	
203-2	Significant indirect economic impacts	Eni for 2021 - A just transition, pp. 106-107 Eni for 2021 - Sustainability performance, p. 39	

(continued)



(continued)

Material Aspect / Disclosure GRI	KPI Description / Disclosure GRI	Section and/or page number	Omission
Economic performance - Management approach (103-1; 103-2; 103-3)		<b>Boundary: internal</b> Eni for 2021 - Sustainability performance, pp. 44; 57 NFI 2021, pp. 152-153; 191; 199	
201-1	Direct economic value generated and distributed	Eni for 2021 - Sustainability performance, p. 7 NFI 2021, p. 199	
Local communities - Management approach (103-1; 103-2; 103-3)		<b>Boundary: internal</b> Eni for 2021 - A just transition, p. 86 Eni for 2021 - Sustainability performance, agg. 44; 57 NFI 2021, pp. 152-153; 186-187; 191; 195; 199	
413-1	Operations with local community engagement, impact assessments, and development programs	Eni for 2021 - A just transition, pp. 28-29; 86-107 Eni for 2021 - Sustainability performance, p. 39 NFI 2021, pp. 186-187; 195	
OG10	Significant disputes with local communities and indigenous peoples	Eni for 2021 - Sustainability performance, p. 40	
Procurement practices - Management approach (103-1; 103-2; 103-3)		<b>Boundary: internal and external (Suppliers - RNEF<sup>1</sup>)</b> Eni for 2021 - A just transition, pp. 78; 86; 96; 106-107 Eni for 2021 - Sustainability performance, pp. 44; 57 NFI 2021, pp. 152-153; 186-187; 191; 195; 199	
204-1	Proportion of spending on local suppliers	Eni for 2021 - Sustainability performance, p. 41 NFI 2021, pp. 186-187; 195	
<b>DIGITALIZATION AND CYBER SECURITY</b>			
Digitalization and Cyber Security – Management approach (103-1; 103-2; 103-3)		<b>Boundary: internal</b> Eni for 2021 - A just transition, pp. 32; 34-35 Eni for 2021 - Sustainability performance, pp. 44; 57 NFI 2021, pp. 152-153; 191; 199	
<b>INNOVATION</b>			
Innovation - Management approach (103-1; 103-2; 103-3)		<b>Boundary: internal</b> Eni for 2021 - A just transition, pp. 32-33 Eni for 2021 - Sustainability performance, pp. 44; 57 Eni for 2021 - Carbon neutrality by 2050, pp. 33-34 NFI 2021, pp. 152-153; 158-172; 191; 199	
<b>RELATIONS WITH CLIENTS</b>			
Relations with clients - Management approach (103-1; 103-2; 103-3)		<b>Boundary: internal and external (clients)</b> Eni for 2021 - A just transition, pp. 78; 82-83 Eni for 2021 - Sustainability performance, pp. 41-44; 57 NFI 2021, pp. 152-153; 191; 199	

(1) RNES = Reporting not extended to suppliers.

(2) RNEC= Reporting not extended to customers.

(3) RPES = Reporting partially extended to suppliers.



## TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD) - REFERENCE TABLE

	Consolidated non-financial report		Eni for - Carbon neutrality by 2050
<b>GOVERNANCE</b>			
Represent Company governance referring to risk and opportunities connected to climate change.	a) Monitoring from BoD side	√	a) Section Role of the Board, p.10
	b) Role of management	Key elements	b) Section Role of management, p.11
<b>STRATEGY</b>			
Represent actual and potential impacts of risks and opportunities connected to climate change on business, on the strategy and on the financial planning wherever the information is material.	a) Risks and opportunities related to climate	√	a) Section Risks and opportunities related to climate change, pp. 12-15
	b) Incidence of risks and opportunities related to climate	Key elements	b) Section Risks and opportunities related to climate change, pp.12-15 e Section Strategy, pp.16-37
	c) Strategy resilience		c) Section Strategy, pp.16-37 For a summary of the main financials commitments, see the table on p. 38 in the Eni for 2021 - Carbon neutrality by 2050 document.
<b>RISK MANAGEMENT</b>			
Represent how the Company identifies, evaluates and deals with risks connected to climate change.	a) Identification and evaluation processes	√	a) Section Integrated climate risk management model, pp.12-13
	b) Management processes	Key elements	b) Section Integrated climate risk management model, pp.12-13
	c) Integration for comprehensive risk management		c) Section Integrated climate risk management model, pp. 12-13
<b>METRICS &amp; TARGETS</b>			
Represent metrics and targets used to evaluate and manage risks and opportunities linked to climate change wherever the information is material.	a) Used metrics	√	a) Section Metrics, pp. 44-45
	b) GHG emissions	Key elements	b) Section Metrics, pp. 44-45
	c) Targets		c) Section Metrics, p. 38

In addition, GHG emissions Scope 1 and Scope 2 emissions are subject to a reasonable of reasonable type by PwC with the aim of ensuring an even greater even greater robustness of these data

data of strategic importance for Eni (for further information see the document "Statement on the accounting and reporting of greenhouse gas emissions - year 2021" available in the annex of the doc-

ument Eni for 2021 - Carbon neutrality carbon footprint to 2050. An additional level of detail of the disclosures given by the answers to the questionnaire CDP Climate Change).



## WORLD ECONOMIC FORUM (WEF) CORE METRICS - REFERENCE TABLE

Topics	Core metrics and disclosures	Eni Disclosure
Governing purpose	Setting purpose	Eni for 2021 - A just transition, pp. 18-20 NFI 2021, p. 204 Annual Report 2021, pp. 4-7; 39-43
Quality of governing body	Governance body composition	Eni for 2021 - Sustainability performance, pp. 5-6 NFI 2021, pp. 175-178; 206 Corporate Governance and Shareholding Structure Report, Board of Directors
Stakeholder engagement	Material issues impacting stakeholders	Eni for 2021 - A just transition, pp. 26-29; 96 NFI 2021, pp. 199; 204-207 Annual Report 2021, pp. 20-21
Ethical behaviour	Anti-corruption	Eni for 2021 - A just transition pp. 76-77 Eni for 2021 - Sustainability performance, pp. 37-38 NFI 2021, pp. 183-185; 195; 199
	Protected ethics advice and reporting mechanisms	Eni for 2021 - A just transition, p. 77 Eni for 2021 - Sustainability performance, pp. 37-38 NFI 2021, pp. 150; 152; 196
Risk and opportunity oversight	Integrating risk and opportunity into business process	Eni for 2021 - A just transition, pp. 30-31 Eni for 2021 - Carbon neutrality by 2050, pp. 12-15 NFI 2021, p. 204 Annual Report 2021, pp. 28-33; 122-146
Climate change	Greenhouse gas (GHG) emissions	Eni for 2021 - Sustainability performance, pp. 11-13 Eni for 2021 - Carbon neutrality by 2050, pp. 38-42; 44 NFI 2021, pp. 170-172; 182-184; 201; 203; 205
	TCFD implementation	Eni for 2021 - A just transition, pp. 36-41 Eni for 2021 - Sustainability performance, p. 58 Eni for 2021 - Carbon neutrality by 2050, p. 45 NFI 2021, pp. 152-155; 158-164; 191; 193; 197
Nature loss	Land use and ecological sensitivity	Eni for 2021 - A just transition, p. 64 Eni for 2021 - Sustainability performance, pp. 31-32 NFI 2021, pp. 174-178; 194; 198
Freshwater availability	Water consumption and withdrawal in water-stressed areas	Eni for 2021 - A just transition, p. 45 Eni for 2021 - Sustainability performance, pp. 15-19 NFI 2021, pp. 167-170; 198
Dignity and equality	Diversity and inclusion	Eni for 2021 - A just transition, pag. 37 Eni for 2021 - Sustainability performance, pp. 13-15 DNF 2021, pagg. 165-167
	Pay equality	Eni for 2021 - A just transition, p. 49 Eni for 2021 - Sustainability performance, pp. 19-20 NFI 2021, p. 198 Report on remuneration policy and remuneration paid, pp. 10-11
	Wage level	Eni for 2021 - A just transition, p. 49 Eni for 2021 - Sustainability performance p. 21 NFI 2021, p. 198 Report on remuneration policy and remuneration paid, pp. 10-11
	Risk for incident of child, forced or compulsory labour	Eni for 2021 - A just transition pp. 68-73 NFI 2021, pp. 164-165; 178-181; 191; 195; 198
Health and well being	Health and safety	Eni for 2021 - A just transition, pp. 50; 53-61 Eni for 2021 - Sustainability performance, pp. 21-22; 27-29 NFI 2021, pp. 156-157; 167-169; 171-172; 191; 194; 198
Skills for the future	Training provided	Eni for 2021 - A just transition, p. 51 Eni for 2021 - Sustainability performance, pp. 22-23 NFI 2021, pp. 167-170; 193; 197

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Topics	Core metrics and disclosures	Eni Disclosure
Employment and wealth generation	Absolute number and rate of employment	Eni for 2021 - A just transition, 44-48 Eni for 2021 - Sustainability performance, pp. 15-18 NFI 2021, pp. 167-170; 194; 197
	Economic contribution	Eni for 2021 - Sustainability performance, p. 7 NFI 2021, p. 199
	Financial investment contribution	Eni for 2021 - Sustainability performance, p. 7 NFI 2021, p. 199
Innovation of better products and services	Total R&D expenses	Eni for 2021 - A just transition, pp. 6; 23; 33 Eni for 2021 - Sustainability performance, pp. 8-9 Eni for 2021 - Carbon neutrality by 2050, pp. 7; 32; 44 NFI 2021, pp. 164; 199
Community and social vitality	Total tax paid	Eni for 2021 - Sustainability performance, p. 7 NFI 2021, p. 199



**SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) EXPLORATION & PRODUCTION - REFERENCE TABLE<sup>(a)</sup>**

Aspect	Code	Metrics	Eni Disclosure
Greenhouse Gas Emissions	EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Eni for 2021 - Sustainability performance, pp. 10-13 Eni for 2021 - Carbon neutrality by 2050, pp. 7; 38-44; 46-49
	EM-EP-110a.2	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	Eni for 2021 - Sustainability performance, pp. 10-13 Eni for 2021 - Carbon neutrality by 2050, pp. 7; 38-44
	EM-EP-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Eni for 2021 - Sustainability performance, pp. 10-13 Eni for 2021 - Carbon neutrality by 2050, pp. 16-18; 38-44
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM <sub>10</sub> )	Eni for 2021 - Sustainability performance, p. 33
Water Management	EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Eni for 2021 - A just transition, p. 63 Eni for 2021 - Sustainability performance, pp. 30-31
	EM-EP-140a.2	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	Eni for 2021 - Sustainability performance, pp. 30-31
	EM-EP-140a.3	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	Not applicable. Eni does not operate assets with non-conventional production
	EM-EP-140a.4	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	Not applicable. Eni does not operate assets with non-conventional production
Biodiversity Impacts	EM-EP-160a.1	Description of environmental management policies and practices for active sites	Eni for 2021 - A just transition, pp. 62; 64-67 eni.com
	EM-EP-160a.2	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	Eni for 2021 - A just transition, pp. 66-67 Eni for 2021 - Sustainability performance, pp. 33
	EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Not reported
Security, Human Rights & Rights of Indigenous Peoples	EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Reserve proved: 7,3% Reserve proved + probable: 11,3%.
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Reserve proved: 0% Reserve proved + probable: 0%.
	EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Eni for 2021 - A just transition, pp.68-73; 95-100 Eni for - Human Rights June 2020, pp. 34-39; 68-84. Eni for - Human Rights 2021 soon to be published.

(a) Any updates to this siding table will be available on eni.com.



(continued)

Aspect	Code	Metrics	Eni Disclosure
Community Relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Eni for 2021 - A just transition, pp. 28-31; 86-108 Eni for - Human Rights June 2020, pp. 68-78; 85-86; 88-89; 92-95. Eni for - Human Rights 2021 soon to be published.
	EM-EP-210b.2	Number and duration of non-technical delays	Not available
Workforce Health & Safety	EM-EP-320a.1	1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	Eni for 2021 - A just transition, pp. 51; 57 Eni for 2021 - Sustainability performance, pp. 28-29 (detail related to short-service employees excluded)
	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Eni for 2021 - A just transition, pp. 56-61
	EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Eni for 2021 - Carbon neutrality by 2050, pp. 20; 45
Reserves Valuation & Capital Expenditures	EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Not reported. Detailed information related to Eni's GHG direct and indirect emissions is available in the "Statement on GHG accounting and reporting - year 2021" attached to "Eni for 2021 - Carbon neutrality by 2050" (p. 46) and it is subject to third party independent assurance.
	EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	Eni for 2021 - Carbon neutrality by 2050, p. 19 (generated revenues excluded)
	EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	Eni for 2021 - Carbon neutrality by 2050, pp. 13-15; 20-21
	EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in Countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Reserve proved: 17,0% Reserve proved + probable: 14,0%.
Business Ethics & Transparency	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Eni for 2021 - A just transition, pp. 74-77
Management of the Legal & Regulatory Environment	EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Eni for 2021 - Carbon neutrality by 2050, pp. 14-15; 35-37
Critical Incident Risk Management	EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	Eni for 2021 - A just transition, p. 58 Eni for 2021 - Sustainability performance, pp. 28-29
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Eni for 2021 - A just transition, pp. 30-31 Eni for 2021 - Carbon neutrality by 2050, pp. 12-15
Activity	EM-EP 000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Eni Fact Book 2021, pp. 38-40 (for oil and natural gas production). Production of synthetic oil and synthetic gas is 0.
	EM-EP 000.B	Number of offshore sites	Eni Fact Book 2021, p. 41
	EM-EP 000.C	Number of terrestrial sites	Eni Fact Book 2021, p. 41

(a) Any updates to this reference table will be available on eni.com.





## INDICATORS UNDER THE EU SUSTAINABLE FINANCE DISCLOSURE REGULATION (PAI)

indicators	Reference	
<b>ENVIRONMENTAL INDICATORS</b>		
Greenhouse gas emissions (Scope 1, 2 and Scope 3 <sup>(a)</sup> )	<ul style="list-style-type: none"> <li>• Scope 1 GHG emissions (MtCO<sub>2</sub>eq) 41.20 (2019), 37.76 (2020), 40.08 (2021) – 100% operated data</li> <li>• Scope 2 GHG emissions (MtCO<sub>2</sub>eq) 0.69 (2019), 0.73 (2020), 0.81 (2021) – 100% operated data, location based.</li> <li>• Scope 3 GHG emissions (MtCO<sub>2</sub>eq) 204 (2019), 185 (2020), 176 (2021) – 100% operated data, location based..</li> </ul>	<p>A detailed information on Eni GHG emissions (Scope 1, 2 and 3) is published within Eni for 2021 – Carbon neutrality by 2050 - Statement on GHG accounting and reporting, pp. 46-50. Eni's GHG emissions inventory is subject to dedicated third party verification (reasonable assurance for Scope 1 and Scope 2 operated emissions, limited assurance for Scope 3 and Lifecycle indicators).</p> <p>Additional references: Eni for 2021 – Sustainability performance, pp. 10-13 and Eni for 2021 – Carbon neutrality by 2050, pp. 44; 49-50.</p>
Carbon footprint	Indicator not directly applicable for Eni: may be calculated by the investor based on the above disclosed GHG data..	
GHG intensity of investee companies	Indicator not directly applicable for Eni: may be calculated by the investor based on the above disclosed GHG data.	
Exposure to companies active in the fossil fuel sector	Indicator not directly applicable for Eni: may be calculated by the investor considering Eni is active in the sector considered.	
Share of non-renewable energy consumption and production	May be calculated based on energy consumption and production data disclosed by Eni in the references provided.	<p>Details on energy production available in Eni Sustainability Performance published on Eni's website.</p> <p>Detailed breakdown including Renewable and Energy Consumption is reported in CDP Climate Change section 8, Energy.</p>
Energy consumption intensity per high impact climate sector	Indicator not directly applicable for Eni: may be calculated by the investor based on energy consumption data disclosed by Eni in the references provided.	<p>Data provided in CDP Climate Change questionnaire, section 8 energy.</p> <p>Eni's annual revenues are included in the Eni's Annual Report.</p>
Activities negatively affecting biodiversity-sensitive areas	Eni is committed to the conservation of biodiversity and ecosystem services (BES) by implementing an effective BES management model which aligns with the strategic goals and targets of the Convention on Biological Diversity. Moreover, in 2019 Eni formally committed not to perform oil and gas exploration and development activities within the boundaries of Natural Sites included in the UNESCO World Heritage List.	<p>Additional information available at Eni Policy BES , Longform Eni on Biodiversity and NO GO Unesco</p> <p>In line with a transparent approach, Eni publishes annually the number of protected areas and KBAs overlapping with operational sites and upstream concessions. Info available at pages 31-32 of Eni for 2021 – Sustainability performance.</p>
Emissions to water	The indicator is not available, however several internal procedures are in act to minimize company's impacts on water resources, as described in the CDP water security questionnaire	Data published in CDP water security 2021, section W3
Hazardous waste ratio	Indicator not directly applicable for Eni: should be calculated by the investor based on data disclosed by Eni in the reference provided.	Data published in Eni for 2021 –Sustainability performance, pages 33-34.

(a) GHG Protocol Category 11 - Corporate Value Chain (Scope 3) Standard. Estimated based on upstream production sold in Eni's share in line with IPIECA methodologies. This indicator is reported in view of its mandatory publication from June 2023 as provided for in the draft "RTS SFDR" Delegated Regulation.



(continued)

indicators	Reference
<b>ENVIRONMENTAL INDICATORS</b>	
Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	<p>According to the Eni's Statement on Respect for Human Rights, approved by the Board in 2018, Eni explicitly adheres to the Principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises.</p> <ol style="list-style-type: none"> <li>As to the UN Global Compact Principles: Eni is a member of the UN Global Compact since 2001 and according to Global Compact Eni in 2021 has been confirmed in the list of the "Global Compact LEAD companies" for its ongoing commitment to the United Nations Global Compact and its Ten Principles for responsible business. In particular, Eni was identified as being among the most highly-engaged participants of the UN Global Compact (<a href="https://www.eni.com/en-IT/media/press-release/2021/09/eni-announced-as-global-compact-lead.html">https://www.eni.com/en-IT/media/press-release/2021/09/eni-announced-as-global-compact-lead.html</a>). Further, in 2021 UN Global Compact conducted a basic due diligence review prior to welcoming Eni into the Action Platform "Decent Work in Global Supply Chains", in order to "help to ensure the integrity of the initiative and to identify any significant risks" (for more information on this process please see <a href="https://www.unglobalcompact.org/sdgs/action-platforms/sign-up-to-action-platforms">https://www.unglobalcompact.org/sdgs/action-platforms/sign-up-to-action-platforms</a>)</li> <li>As to the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises. Eni cooperates with the National Contact Points of the OECD Guidelines in all the instances when Eni is involved.</li> </ol>
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	<p>The Eni's commitment and actions on human rights are illustrated in the report "Eni for Human Rights": Eni is a member of the UN Global Compact since 2001, and in 2021 was confirmed in the list of the "Global Compact LEAD companies". In 2018, the Board approved the Eni's Statement on Respect for Human Rights with explicit reference to international treaties and standards, including the Principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. The Statement also include the commitment to co-operate in good faith with non-judicial mechanisms: Eni cooperates with the National Contact Points of the OECD Guidelines</p> <p>For an example see Eni for - Human Rights 2020, p. 94 . Eni for - Human Rights 2021 soon to be published.</p>
Unadjusted gender pay gap	The unadjusted gender pay-gap (raw) for total remuneration in 2021 was equal to 3% (Eni for – Sustainability performance , p. 20)
Board gender diversity	More than 44% of the members of the Board of Directors, and 60% of the Board of Statutory Auditors' members, including the Chairs, are women (Eni for - Sustainability performance, p. 5)
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Indicator not applicable for Eni.



## Eni SpA

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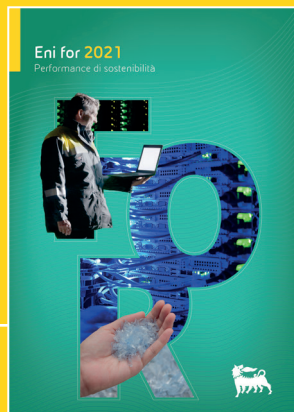
### Layout and supervision

K-Change - Roma

### Printing

Tipografia Facciotti - Roma





Eni for 2021 - Sustainability report

