

Eni for 2022

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 2022

SUSTAINABILITY PERFORMANCE

Disclaimer

Eni for 2022 is a document published on a yearly basis that contains certain forward-looking statements related to the different topics covered therein. Forward-looking statements are based on Eni management's reasonable assumptions and beliefs given 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 Covid-19 pandemic, the fluctuation of the demand, the offer and pricing of oil and natural gas and other petroleum products, the actual operating 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 2022 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. This report has been translated from the Italian original version solely for the convenience of international readers. The Italian report can be found at the following link: [Eni for 2022 - A Just Transition](#)


Photos

All the photos of the covers and the reports Eni for 2022 come from the Eni photographic archive.

Why read Eni for 2022?

Eni for recounts Eni's contribution to a Just Transition that guarantees access to efficient and sustainable energy, with the 2050 target for carbon neutrality, to share social and economic benefits with workers, suppliers, communities and customers inclusively and transparently. Eni for 2022 aims to represent Eni's path in addressing these challenges through the three levers of the integrated business model: Carbon Neutrality by 2050, Operational Excellence and Alliances for Development, to generate long-term value for all stakeholders. Eni for, differently from the [Consolidated Disclosure of Non-Financial Information \(NFI\)](#), delves into the stories, concrete cases and testimonies of people Eni shares its journey with.

LEGEND

- ▶ External Links
- Internal links
-  Eni's approach to the Just Transition

Reporting principles and criteria

▶ **Eni For 2022 - A Just Transition** is prepared per the "Sustainability Reporting Standards" of the Global Reporting Initiative, in accordance with the GRI Universal and Sector Oil & Gas Standards published in 2021 and taking into account the 10 principles of the Global Compact. The commitments, broken down for each theme, are aligned with the annually updated and approved Four-Year Plan; therefore, these commitments may be redefined and/or updated accordingly, thus presenting variations between one publication and the next. Such variation does not occur for those commitments that have a baseline such as, for example, those related to climate.

The Eni for 2022 - Sustainability Performance includes the GRI Content Index, as well as the reference tables with: Task Force on Climate related Financial Disclosure (TCFD); Climate Action 100+; Sustainability Accounting Standards Board (SASB); World Economic Forum (WEF); EU Sustainable Finance Disclosures Regulation (SFDR); Women's Empowerment Principles (WEPs).

External assurance

In line with previous editions, Eni for 2022 also underwent a ▶ **limited assurance** audit by the independent auditors (PwC), who audited the Consolidated Financial Statements and the Non-Financial Statement, published within the Annual Report. Furthermore, Scope 1 and Scope 2 GHG emissions are subject to ■ **reasonable assurance**.

INTRODUCTION

Governance and business ethics	5
Remuneration	7
Economic value	8
Research and development	9

1

CARBON NEUTRALITY BY 2050

Main target indicators	10
GHG Emissions	11
Energy efficiency	13

2

OPERATIONAL EXCELLENCE

People	14
Health	26
Safety	27
Environment	28
Human rights	36
Transparency and anti-corruption	38
Customers and suppliers	40

3

ALLIANCES FOR DEVELOPMENT

Local development investment	42
Grievance	43

4

ANNEX

Reporting criteria	44
Connection tables with respect to referenced standards and guidelines	
Global Reporting Initiative (GRI) Content Index	50
Task Force on Climate-Related Financial Disclosures (TCFD) Indicators provided by Net Zero company benchmark 2.0 of Climate Action 100+	59
World Economic Forum (WEF) Core Metrics	60
Sustainability Accounting Standards Board (SASB) Exploration & Production Indicators under the EU Sustainable Finance Disclosure Regulation (PAI)	61
Women's Empowerment Principles (WEP)	63
Statement on GHG accounting and Reporting - year 2022 and Related audit by the independent auditors	65
Eni's sustainability reporting	66
	67
	76

▶ **Eni for 2022 - A Just Transition**

Introduction

This document, which together with Eni for - A Just Transition, 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 2018-2022 for the three levers of Eni's integrated business model, Carbon Neutrality by 2050, Operational Excellence and Alliances for Development, which aim to create 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 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, minimizing existing inequalities. In this contest, business management can be measured by means of non-financial indicators which, in a process of continuous improvement, provide guidance in setting out future strategies and goals. Therefore, the de-

velopment 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.

REFERENCE STANDARDS

The document, as well as the Consolidated Disclosure of Non-Financial Information¹, is prepared in accordance with the international reference standards for non-financial reporting: the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) according to the update of both the universal and sector standards 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, it includes metrics from the Sustainability Accounting Standards Board (SASB) for Exploration & Production, the Task Force on Climate-related Financial Disclosures (TCFD), the EU Sustainable Finance Disclosure Regula-

tion (SFDR), the Women's Empowerment Principles (WEP) and the Climate Action 100+ initiative. All reference tables for these standards/guidelines can be found at the end of this document.

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 document². 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 Disclosure of Non-Financial Information](#).

2) 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 2022 - A Just Transition](#)

BOARD OF DIRECTORS AND CONTROL BODIES OF ENI GROUP^(a)

	2018	2019	2020 ^(b)	2021	2022	SDGs - target
Members of Eni SpA Board of Directors (number)	9	9	9	9	9	16.7
For role						
executive	1	1	1	1	1	
non executive	8	8	8	8	8	
independent ^(c)	7	7	7	7	7 ^(d)	
non independent	2	2	2	2	2	
For age groups						
under 30					0	
30-50					2	
over 50					7	
Representation of Minority Shareholders	3	3	3	3	3	
Presence of women on the Boards of Directors	3	3	4	4	4	8.5
Eni SpA Board of Directors Annual Meetings	12	13	15	13	16	
Average attendance at Eni SpA Board of Directors (%)	99	100	100	100	97,9	
Annual board induction sessions/ongoing training of Eni SpA Board of Directors (number)	2	1	3 ^(e)	3 ^(f)	2 ^(g)	
Presence of women on the Boards of Directors (%)	33	29	26	24	24	5.5
Presence of women on the Boards of Statutory Auditors ^(a)	39	37	37	43	38	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 from the 13th of May 2020.
 (c) Refers to independence as defined by the regulations, referred to in Eni's By-Laws.
 (d) 7 Directors are also independent pursuant to the Corporate Governance Code.
 (e) Further induction sessions open to all Directors and Statutory Auditors were held within the Board Committees and in the Board of Statutory Auditors.
 (f) Further induction sessions open to all Directors and Statutory Auditors were held within the Board Committees.
 (g) 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, to allow the presence of Directors and Statutory Auditors nominated by the minority shareholders; their respective Chairmen are elected by the Shareholders' Meeting with simple majorities. Three directors and two auditors, including the Chairman of the BoSA were elected by minority shareholders³. The current BoD was appointed by the Shareholders' Meeting held on May 13, 2020, with term of office until the approv-

al of the financial statements for the year ended December 31, 2022. 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 expertise, also including the company's strategies, transformation, and energy transition path. This resulted in a balanced and well diversified BoD, as also confirmed by the self-assessments conducted annually by the Board, which revealed a positive

opinion on the professionalism within the Board – in terms of knowledge, experience and skills (with particular reference to advisory, training and publication activities in the energy and environmental field, participation in governmental and non-governmental, national and international bodies that deal with these issues) – and on the personal contribution that the individual Board Members make to the BoD in matters of sustainability, ESG and energy transition, which have characterized the BoD's work for their entire term of office.

3) Eni's company By-Laws ensure that the number of representatives of minorities (i.e. non-controlling shareholders) exceeds the number required by law.

In view of the next renewal, scheduled in 2023 on the occasion of the approval of the financial statements for the year ended December 31, 2022 and, as recommended by the Corporate Governance Code, the BoD, assisted by the Nomination Committee and taking into account the results of the self-assessment, with the support of the same external and independent consultant that assisted the Board of Directors in the self-assessment, also in order to take into account the views of external stakeholders, filtered through the experience of the consultant, the best practices of reference and the indications of the main proxy advisors and reference organizations (in particular the Corporate Governance Committee), gave guidance to shareholders on the quantitative and qualitative composition considered optimal. Similarly, the BoSA also gave shareholders guidance on its own optimal quantitative and qualitative composition. The guidelines for shareholders also highlighted the relevance of skills relating to sustainability, ESG and the energy transition, emphasizing the importance of ensuring that Eni's directors have knowledge of topics related to sustainability and the control of climate and environmental risks, acted out in managerial or entrepreneurial roles and acquired in industrial contexts comparable to those in which the Company operates.

In terms of gender diversity, more than 44% of the members of the BoD and 60% of the BoSA, including the Chairs, are women, following the changes made at the Shareholders' Meeting of May 12, 2021. The number of independent Directors on the BoD exceeds the number required by the By-Laws and by the law.

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 BoD and the BoSA on institutional, business and sustainability issues, in both committee and board settings. Eni

has for several years been running a training programme (Board Induction), based on presentations of Eni's activities and organization by top management. During this term of office, a number of induction sessions open to Directors and Statutory Auditors have been held, as part of meetings of both the BoD and the BoSA and Board Committees, on issues relating to the corporate structure and its business model, Eni's mission and decarbonization path, Eni's positioning in relation to its peers in terms of objectives and decarbonization strategies, the inclusion of climate-related risks and climate scenarios in its financial reporting, transition in emerging Countries, the classification of sustainable economic activities based on the European Taxonomy, climate change, the environmental and social sustainability of Eni's activities, human rights, governance, compliance, the Internal Control and Risk Management System, accounting and tax issues, the new responsibilities of Directors in relation to reporting on the financial statements according to the Directive on the European Single Electronic Format (ESEF) for annual financial reports, Remuneration Policy, human capital, succession planning and cyber security.

The internal regulation on the "Corporate Governance of Eni companies", without prejudice to legal obligations, provide that in selecting the members of the management and control bodies of Eni's Italian and foreign subsidiaries, diversity is promoted wherever possible. In particular, the December 2022 revision of this internal regulation – whose effects will be able to be appreciated only in future financial years – indicated the quota (different between Italy and abroad) to be reserved for the least represented gender in the composition of the corporate bodies of Eni's subsidiaries, in the absence of specific legal obligations⁴. The overall percentage of women on the management bodies of subsidiaries has remained unchanged from 2021, and is 24%, while it is down compared to the past, the overall percentage of women on the su-

pervisory bodies of subsidiaries, which in 2022 stands at 38% (43% in 2021)⁵. The BoD is reserved a central role in defining, on the proposal of the Chief Executive Officer, the strategic lines and objectives of the Company and the group, pursuing their sustainable success and monitoring their implementation. In particular, a central theme on which the BoD plays a key role is the energy transition process towards a low carbon future and respect for Human Rights. Furthermore, in the pursuit of sustainable success, in line with the Corporate Governance Code 2020, it promotes dialogue with shareholders and other important stakeholders of the Company. In particular, as already mentioned, the Board of Directors, on the proposal of the Chairman, formulated in agreement with the Chief Executive Officer, has adopted a policy for the management of dialogue with shareholders in general, also in order to ensure orderly and consistent communication. The BoD plays a central role in the Internal Control and Risk Management System, within which the economic, environmental and people-related impacts of Company activities are also important. On these issues, the Board of Directors also makes use of the support of the Board Committees, each within its remit, based on the investigative, consultative and advisory functions assigned to them. For further details, please refer to the Annual Report 2022.

The Chief Executive Officer and the Chief Operating Officers, exercising their delegated powers for the implementation of the strategies defined by the Board of Directors, are responsible for managing these risks with the support of the specialized corporate functions responsible, in particular, for sustainable development, health, safety, environment and human resources.

To safeguard Company assets, protect the interests of shareholders and the market interests and ensure transparency and integrity of conduct, Eni has adopted – in implementation of Consob's regulatory provisions – a regulation on transactions

involving interests of directors and statutory auditors and transactions with related parties, which Eni's BoD last updated, following the favourable and unanimous opinion of the Control and Risk Committee, in 2021. In addition to the changes for regulatory compliance, account was also taken of the experience gained from application of the regulations, as well as the indications of the Board Committees and supervisory bodies. With regard to the prevention and reduction of conflicts of interest, in addition to the regulatory instrument on transactions involving interests of Directors and Statutory Auditors and transactions with related parties, the Company's Code of Ethics also requires Eni people to promote the interests of the Company by making decisions in an objective manner and avoiding situations in which conflicts of interest could arise, taking action as required by the Code. Further provisions on the subject are set out in the Company's Code of Ethics and the regulation covering the operation and organization of the BoD. With reference to so-called "critical concerns", since 2006 Eni has had regulations governing the process of receiving, analysing and processing reports (so-called whistleblowing) transmitted, even in confidential or anonymous form, to Eni SpA and its subsidiaries in Italy and abroad to enable anyone, employees

and third parties, to report facts pertaining to the ICRMS as well as concerning conduct in violation of the Code of Ethics, laws, regulations, provisions of the Authorities, internal regulations, in any case likely to cause damage or harm, even if only reputational, to Eni. As indicated in the regulations (published on the company's website) that define roles and responsibilities related to investigative activities and information flows, all Whistleblowing Reports are submitted to, among others, the Board of Statutory Auditors as Audit Committee for the purposes of the SOA regulations (Sarbanes - Oxley Act of 2002), the Chairman of the Board of Directors, the Chief Executive Officer and the Independent Auditors. For further details, please refer to the Annual Report 2022.

REMUNERATION

The strategic commitment to carbon-footprint reduction and to peoples' safety is part of the essential goals of the Company and is therefore also reflected in Variable Incentive Plans for the CEO and the Eni management. In particular: (i) the Short-Term Incentive Plan includes, in continuity with the previous year, a target concerning incremental capacity installed from renewable sources (weight 12.5%) as well as targets of sustainability, environmental

and of human capital relating to the reduction in GHG net emissions Scope 1 and 2 Upstream (weight 12.5%) and to personnel safety (weight 12.5%) in terms of Severity Incident Rate (SIR), focusing on reduction of the most serious incidents; (ii) the Long-Term Incentive Plan, in line with the previous one, supports the implementation of the strategy also through a specific objective concerning environmental sustainability issues, broken down into a series of goals related to the processes of decarbonization, energy transition and the circular economy, with an overall weight of 35%, for the CEO and for all the recipients of the plan. The overall weight of the annual targets of sustainability is therefore 37.5% for the CEO, while for Eni management it takes into account individual objectives, in line with the perimeter of responsibility of the role covered and the provisions of the Company's Strategic Plan. The following table shows, for the current and previous term of office: (i) the percentage of variable remuneration linked to the objectives on long-term, with respect to total remuneration; (ii) the percentage of the variable remuneration linked to sustainability objectives with respect to the total variable remuneration, calculated at target and maximum performance level of sustainability within a target overall performance level.

	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 on sustainability objectives	20	30	36	55

CEO PAY RATIO

The table below shows the pay ratios between the CEO/GM's remuneration and the median remuneration of Italy employees (which is the

main operating location) and of all employees, calculated with reference to fixed remuneration and to total remuneration⁶; The total

remuneration of all employees, compared to 2021, has increased by 5.8% while that of the CEO/GM has increased by 5.3%.

4) In particular: a) in Italian subsidiaries, at least two fifths of the members of each corporate body must belong to the least represented gender; b) in foreign subsidiaries, where possible, at least one fifth of the members of each corporate body must belong to the least represented gender. In the case of subsidiaries with minority shareholders, unless otherwise agreed, compliance with the quota of the least represented gender is ensured by Eni, as parent company.

5) This decrease in the figure for control bodies appears to have been caused essentially, on one hand, by the recent acquisition of several companies with corporate bodies with a low female presence pending their renewal and, on the other hand, by recent internal merger transactions within the Eni Group that have led to a reduction in the number of control bodies, many with a female presence.

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

	2020	2021	2022
Employees in Italy			
Ratio between the CEO/GM fixed remuneration and the median fixed remuneration of employees	37	36	35
Ratio between the CEO/GM total remuneration and the median total remuneration of employees	97	138	137
Ratio between the annual percentage change in the CEO/GM annual total remuneration and the annual percentage change in the median total remuneration of employees			83
All Employees			
Ratio between the CEO/GM fixed remuneration and the median fixed remuneration of employees	36	36	35
Ratio between the CEO/GM total remuneration and the median total remuneration of employees	97	141	140
Ratio between the annual percentage change in the CEO/GM annual total remuneration and the annual percentage change in the median total remuneration of employees			91

ECONOMIC VALUE

	2018	2019	2020	2021	2022	SDGs - target
Economic value generated (€ million)	77,381	71,565	45,638	78,092	134,232	8.2 9.1 9.4 9.5
Economic value distributed ^(a)	67,912	63,103	41,437	66,138	120,451	
of which: operating costs	55,622	50,874	33,551	55,549	102,529	
of which: wages and salaries for employees	3,093	2,996	2,863	2,888	3,015	
of which: payments to capital suppliers	3,971	4,165	2,974	3,975	6,419	
of which: payments to the Public Administration	5,226	5,068	2,049	3,726	8,488	
Economic value retained	9,469	8,462	4,201	11,954	13,781	

(a) For the economic value distributed relating to Community Investment, please refer to the [Investments for Local Development section](#).

In 2022, Eni generated an economic value of €134 billion of which €120 billion was distributed, in particular: 85% are operating costs, 7% payments to the Public Administration, 5% payments to capital suppliers, and 3% wages and salaries for employees. In 2022, the Eni Group received approximately €370

million in financial assistance from the Public Administration. This amount includes about €200 million in tax credits recognised in Italy for energy – and gas – consuming companies established by Decree-Laws No. 4 of January 27, 2022, No. 17 of March 1st, 2022, No. 21 of March 21, 2022, as amended, to meet

the higher expenses incurred for the purchase of natural gas and electricity. Over the year, investments net of depreciation amounted to €6,916 million, and the total to share buy-backs and dividend payments amounted to €5,469 million. €8,488 million in taxes were paid during the year.

Research and Development

FOR MORE INFORMATION [▶ Eni for 2022 - A Just Transition](#)

	2018	2019	2020	2021	2022	SDGs - target
R&D expenditures (€ million)	197	194	157	177	164	9.5
of which: relating to decarbonization ^(a)	74	102	74	114	114	
renewables	22	23	10	18	17	
energy storage ^(b) and magnetic confinement fusion	2	5	9	13	16	
capture, storage and conversion of CO ₂	13	13	9	17	21	
chemistry from renewable sources	7	20	15	20	23	
hydrogen and new energy carriers	12	12	12	23	14	
environment ^(c)	6	5	5	9	5	
biorefining	6	8	10	9	13	
efficiency and energy recovery	6	16	4	5	5	
of which: safety and risk reduction	25	20	11	8	4	
of which: others (e.g. operational efficiency)	98	72	72	55	46	
Tangible value generated by R&D	921	1,126	951	1,253	1,432	
Patent application first filings (number)	43	34	25	30	23	9.5
of which: related to renewable energy sources	13	15	7	11	13	
Existing patents	7,280	7,686	7,471	7,290	8,029	
Average age of patents (years)	9.2	9.8	9.2	8.9	9.2	
Number of partnerships on R&D ^(d) (number)	1,127	1,221	733	766	930	9.5
of which: with Universities and Research Centers	271	362	204	193	156	

(a) R&D expenditures related to decarbonization are allocated to the process carbon footprint reduction, circular economy, renewable energy exploitation and magnetic confinement fusion.

(b) Includes technologies for storing heat or power energy for its subsequent use.

(c) Includes technologies aimed at environmental monitoring, protection and maintenance in addition to remediation technologies.

(d) 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 DECARBONIZATION:** with the aim of reducing, capturing, transforming or storing CO₂ by increasing energy efficiency, reducing emissions and promoting energy carriers with a low carbon footprint;
- **CIRCULAR AND BIOPRODUCTS:** 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 €811 million to €900 million over the period 2023-2026. The areas of activity in the strategic plan are consistent with the breakdown of the spending history of the past 5 years shown in the table. In addition to support to improve the efficiency and costs of the traditional business, a great deal of effort is being put into improving technologies related to biofuels, new energy carriers, CO₂ capture and utilization, use of renewable energy and magnetic confinement fusion. In 2022, the estimated tangible value generated was 1,432 million euros, an increase compared with previous years. Upstream technologies have enabled an increase in reserves, a reduction in the cost of operations (both during drilling and testing and at the production stage). The use of proprietary chemicals has also led to increased production and a reduction in problems with flow assurance. In the downstream area, feedstock optimization 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 2022 a total of 23 new first patent filing applications were filed, generated by internal R&D activities and by the external network of cooperation. There included 13 new patent applications directly targeted at developing technologies in the field of renewable sources (biofuels, solar and green chemistry). In addition to patent applications, 10 further intellectual property rights were generated through copyright protection of software relating to algorithms supporting operations in the area of natural resources, cyber security and HSE. The overall figures are broadly in line with the previous year. The increase in the total number of rights in the portfolio (8,029 compared to 7,290 in 2021) is only partially due to the generation of new patent rights to protect the territorial boundary of interest for Eni's businesses. A substantial contribution to the growth of the portfolio came from Versalis' acquisition of the DSM technology for the production of enzymes for second-generation ethanol, which strengthens Versalis' position in chemicals from renewable sources. The slight change in the average age (9.2 years compared to 8.9 in 2021 and 9.2 in 2020) is attributable to fluctuations in the composition of the patent portfolio.

Carbon Neutrality by 2050

FOR MORE INFORMATION

► [Eni for 2022 - A Just Transition](#)

MAIN TARGET INDICATORS^(a)

		2018	2019	2020	2021	2022	Objectives	SDGs - target
Net carbon footprint upstream (Scope 1+2)	(million tonnes CO ₂ eq.)	14.8	14.8	11.4	11.0	9.9	UPS Net Zero 2030	
Net carbon footprint Eni (Scope 1+2)		37.2	37.6	33.0	33.6	29.9	Eni Net Zero 2035	
Net GHG Lifecycle Emissions (Scope 1+2+3)		505	501	439	456	419	Net Zero 2050	
Carbon credits		0	0	1.5	2	3	<25 2050	
Net Carbon Intensity (Scope 1+2+3)	(gCO ₂ eq./MJ)	68	68	68	67	66	Net Zero 2050	
Renewable installed capacity ^(b)	(MW)	40	190	351	1,188	2,256	15 GW 2030	
Capacity of biorefineries	(million tonnes/y)	0.36	1.1	1.1	1.1	1.1	>5 million tonnes/y 2023	12.2 13.1

(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, a series of objectives aimed at improving GHG emissions performance from operated assets, with specific indicators that illustrate the progress achieved to date in terms of reducing GHG emissions into the atmosphere. In addition to these, in 2020 new indicators were defined, accounted for on an equity basis, which trace Eni's path towards the 2050 Net Zero objective:

NET CARBON FOOTPRINT UPSTREAM: the indicator considers Scope 1+2 emissions from all upstream assets, operated by Eni and by third parties, net of carbon credits mainly from Natural Climate Solutions. In 2022, the indicator registered improvement with a decrease of around 10% compared to 2021 related to lower upstream production and compensation through carbon credits, which in 2022 amount to 3 MtCO₂eq. The credits are

linked to Natural Climate Solutions (NCS) projects to halt deforestation.

NET CARBON FOOTPRINT ENI: the indicator considers Scope 1+2 emissions from activities carried out by Eni and third parties, net of carbon credits, mainly from Natural Climate Solutions. In 2022, the indicator decreased by around 11% mainly in relation to a decrease in emissions from the Upstream and Power businesses and compensation through carbon credits, which in 2022 amount to 3 MtCO₂eq.

NET GHG LIFECYCLE EMISSIONS: the indicator refers to all Scope 1, 2 and 3 emissions associated with Eni activities and energy products sold by Eni, along their value chain, net of carbon credits, mainly from Natural Climate Solutions. In 2022, the indicator decreased by about 8% compared to 2021, mainly driven by the decline in upstream production and gas sales in the GGP sector.

NET CARBON INTENSITY: the indicator is calculated as the ratio between abso-

lute net GHG emissions (Scope 1, 2 and 3) along the value chain of energy products and the amount of energy they contain. In 2022, it was essentially stable compared to 2021 (-0.4%); the trend is influenced by the increase in renewable energy production (+160% vs. 2021), partly offset by the reduction in GGP's gas sales.

RENEWABLE INSTALLED CAPACITY: in 2022, the renewables business reached an installed capacity from renewable sources of 2.3 GW (doubling the result for 2021). This growth was achieved thanks to the organic development of projects in the United States (Brazoria, Texas), Spain (Cerrillares) and Kazakhstan (Badamsha 2), as well as recent acquisitions in Europe (PLT Group, Fortore Energia in Italy and Cuevas in Spain) and the United States (Corazon, Texas).

BIOREFINING CAPACITY: constant compared to 2021. The production of biofuels declined due to a few stops at the biorefinery in Gela; production in Venice grew.

GHG EMISSIONS

		2018	2019	2020	2021	2022	SDGs - target
Direct GHG emissions (Scope 1)	(million tonnes CO ₂ eq.)	43.35	41.20	37.76	40.08	39.39	13.1
of which: CO ₂ equivalent from combustion and process		33.89	32.27	29.70	30.58	29.77	
of which: CO ₂ equivalent from flaring ^(a)		6.26	6.49	6.13	7.14	6.71	
of which: CO ₂ equivalent from venting		2.12	1.88	1.64	2.12	2.72	
of which: CO ₂ equivalent from methane fugitive emissions		1.08	0.56	0.29	0.24	0.20	
Direct GHG emissions (Scope 1) by sector:							
Exploration & Production		24.07	22.75	21.10	22.29	21.53	
Global Gas & LNG Portfolio		0.62	0.25	0.36	1.01	2.09	
Refining & Marketing and Chemicals		8.19	7.97	6.65	6.72	6.00	
Plenitude & Power		10.46	10.22	9.63	10.04	9.76	
Corporate and other activities		0.01	0.01	0.01	0.02	0.02	
Direct GHG emissions (Scope 1) by geographical area:							
Italy		19.28	18.69	16.80	17.17	16.39	
Rest of Europe		1.43	1.22	1.13	1.10	0.71	
Africa		19.15	18.45	17.24	19.24	19.57	
Americas		0.68	0.67	0.41	0.37	0.40	
Asia and Oceania		2.81 ^(e)	2.17	2.18	2.20	2.32	
Direct GHG emissions (Scope 1) by gas:							
CO ₂		40.53	39.37	36.12	38.44	37.89	
CH ₄		2.60	1.63	1.40	1.37	1.24	
N ₂ O		0.21	0.20	0.25	0.27	0.27	
Carbon efficiency index (Scope 1+2)	(tonnes CO ₂ eq./kboe)	33.90	31.41	31.64	31.95	32.67	13.1
Direct GHG emissions (Scope 1)/100% operated hydrocarbon gross production		21.44	19.58	19.98	20.19	20.64	13.1
Direct GHG emissions (Scope 1)/Equivalent electricity produced (EniPower)	(gCO ₂ eq./kWh _{eq})	402	394	391.4	379.6	392.9	13.1
Direct GHG emissions (Scope 1)/Refinery throughputs (raw and semi-finished materials)	(tonnes CO ₂ eq./ktonnes)	253	248	248	228	233	13.1
Direct methane emissions (Scope 1)	(ktonnes CH ₄)	104.1	65.3	55.9	54.5	49.6	13.1
of which: fugitive upstream		38.8	21.9	11.2	9.2	7.2	
Methane Intensity (upstream)	(%)	0.16	0.10	0.09	0.09	0.08	
Volumes of hydrocarbon sent to flaring	(billion Sm ³)	1.9	1.9	1.8	2.2	2.1	13.1
of which: routine flaring (upstream)		1.4	1.2	1.0	1.2	1.1	
Production of hydrocarbons in equity	(kboe/day)	1,851	1,87	1,733	1,682	1,610	
Gross production hydrocarbons 100% operated	(million boe)	1,067	1,114	1,009	1,041	980	
CO ₂ emissions from Eni plants subject to EU ETS ^(b)	(million tonnes CO ₂ eq.)	19.92	19.57	17.32	17.74	16.72	
Quotas allocated to Eni plants subject to EU ETS ^(b)		7.24	7.73	6.84	5.32	4.95	
Indirect GHG emissions (Scope 2)	(million tonnes CO ₂ eq.)	0.67	0.69	0.73	0.81	0.79	13.1
Indirect GHG emissions (Scope 3)							
of which: from use of sold products ^(d)		203	204	185	176	164	
of which: from processing of sold products		11.3	11.8	11.6	11.1	9.9	
of which: from electricity (purchased and sold) ^(d)		5.5	6.3	6.0	6.1	1.7	
of which: from purchased goods and services (supply chain)		2.0	2.0	1.3	1.4	1.5	
of which: from transportation and distribution of products		1.8	1.6	1.3	1.4	1.3	
of which: from business travel and employees commuting		0.2	0.2	0.2	0.1	0.1	
of which: from other contributions		0.5	0.5	0.4	0.4	0.4	
Sold production of biofuels	(ktonnes)	219	256	622	585	428	12.2 13.1

Operational excellence

PEOPLE

FOR MORE INFORMATION [▶ Eni for 2022 – A Just Transition](#)

EMPLOYMENT

	2018	2019	2020	2021	2022	SDGs - target
Employees as of December 31^(a)	30,950	31,321	30,775	31,888	31,376	8.5
Men	23,643	23,731	23,216	23,528	22,949	
Women	7,307	7,590	7,559	8,360	8,427	5.1
Italy	20,576	21,078	21,170	20,632	20,471	
With permanent contracts	20,489	21,055	21,162	20,512	20,340	
With fixed-term contracts	87	23	8	120	131	
Part-time	437	415	359	324	287	
Full-time	20,139	20,663	20,811	20,308	20,184	
Atypical temporary workers (agency workers, contractors, etc.)	103	92	65	100	259	
Abroad	10,374	10,243	9,605	11,256	10,905	
Africa	3,374	3,371	3,143	3,189	2,867	
With permanent contracts	3,112	3,084	2,908	2,946	2,635	
With fixed term contracts	262	287	235	243	232	
Part-time	0	0	0	0	0	
Full-time	3,374	3,371	3,143	3,189	2,867	
Atypical temporary workers (agency workers, contractors, etc.)	1,801	1,791	1,747	1,816	1,748	
Americas	1,257	1,005	925	1,731	1,872	
With permanent contracts	1,224	964	891	1,577	1,623	
With fixed term contracts	33	41	34	154	249	
Part-time	0	0	0	125	156	
Full-time	1,257	1,005	925	1,606	1,716	
Atypical temporary workers (agency workers, contractors, etc.)	8	18	18	23	8	
Asia	2,505	2,662	2,432	2,786	2,520	
With permanent contracts	2,266	2,386	2,201	2,521	2,267	
With fixed-term contracts	239	276	231	265	253	
Part-time	0	0	0	11	14	
Full-time	2,505	2,662	2,432	2,775	2,506	
Atypical temporary workers (agency workers, contractors, etc.)	199	322	300	566	321	
Australia and Oceania	90	88	87	88	89	
With permanent contracts	88	88	87	88	89	
With fixed-term contracts	2	0	0	0	0	
Part-time	5	5	4	4	4	
Full-time	85	83	83	84	85	
Atypical temporary workers (agency workers, contractors, etc.)	7	3	2	3	2	
Rest of Europe	3,148	3,117	3,018	3,462	3,557	
With permanent contracts	3,004	2,994	2,916	3,369	3,470	
With fixed-term contracts	144	123	102	93	87	
Part-time	118	116	122	125	114	
Full-time	3,030	3,001	2,896	3,337	3,443	
Atypical temporary workers (agency workers, contractors, etc.)	255	329	262	320	354	

(continued)

EMPLOYMENT (continued)

	2018	2019	2020	2021	2022	SDGs - target
Employees abroad by category:	(number)					
Locals	8,572	8,320	8,327	9,951	9,521	8.5 10.1
Italian expatriates	1,261	1,360	968	992	1,001	
International expatriates (including Third Country National)	541	563	310	313	383	
Employees by educational qualification:						
Degree	14,603	15,375	15,345	15,583	15,885	
Secondary school diploma	13,348	13,184	12,826	13,564	13,032	
Less than secondary school diploma	2,999	2,762	2,604	2,741	2,459	
Employees by sector^(b):						
Exploration & Production	10,422	10,248	9,794	9,392	8,689	
Global Gas & LNG Portfolio	670	646	634	698	712	
Refining & Marketing and Chemicals	10,831	11,019	10,872	12,472	12,513	
Plenitude, Power, Renewables	2,021	2,020	2,058	2,429	2,759	
Corporate and Other Activities	7,006	7,388	7,417	6,897	6,703	
Seniority	(years)					
Senior managers	22.12	22.78	23.21	22.77	22.62	
Middle managers	20.02	20	20.4	19.59	18.86	
White collars	17.03	16.73	17.03	16.56	15.99	
Blue collars	13.05	13.55	14.15	13.23	12.79	
Local employees abroad	83					
Local employees abroad by professional category:	(number)					
Senior managers	46	46	46	63	64	
Middle managers	1,686	1,659	1,791	1,967	1,870	
White collars	4,769	4,606	4,518	4,617	4,697	
Blue collars	2,071	2,009	1,972	3,304	2,890	
Local senior managers & middle managers abroad	16.70					
Non-Italian employees in positions of responsibility	17.9	17.3	18.6	20.6	19.8	
Local employees in the upstream sector	8.5 10.1					
of which: historical presence Countries	87	86	92	90	91	
of which: recent entry Countries	32	30	37	48	48	
Employees in non OECD Countries	6,705					
Local employees in subsidiaries	93.22					
of which: in consolidated	82.63	81.23	86.69	88.41	87.31	
of which: in non consolidated	97.25	97.44	98.00	97.93	97.42	
Employees in non consolidated and proportionally consolidated subsidiaries^(c)	28,292					
of which: local	27,540	28,810	29,199	29,001	28,009	
Employees with permanent contracts^(d)	30,183					
of which: men	23,114	23,228	22,826	23,001	22,299	
of which: women	7,069	7,343	7,339	8,110	8,125	
Employees with fixed term contracts^(d)	767					
of which: men	529	503	390	527	650	
of which: women	238	247	220	250	302	
Employees with full-time contracts	30,390					
of which: men	23,605	23,693	23,175	23,472	22,875	
of which: women	6,785	7,092	7,115	7,951	7,926	
Employees with part-time contracts^(e)	560					
of which: men	38	38	41	56	74	
of which: women	522	498	444	409	501	

(continued)

EMPLOYMENT AND DIVERSITY⁸

Overview Overall employment amounts to 31,376 people, of whom 20,471 in Italy (65.2% of Eni's employees) and 10,905 abroad (34.8% of Eni's employees). In 2022, employment at a global level fell by -512 people compared to 2021, equal to -1.6%, with a decrease both in Italy (-161 employees) and abroad (-351 employees). The decrease in employment is linked: (i) in Italy to personnel turnover, based on the use of extraordinary instruments that minimize the social impact (Expansion and "Isopensione" - Early Retirement - Contract) offset by new hires relating to changes in boundary due to the acquisition of companies in the field of renewable sources; (ii) abroad mainly to M&A transactions (divestments and deconsolidation) relating to optimization of the Natural Resources business portfolio. Despite the discontinuity of the energy market, Eni continued to pursue its diversity objectives: in 2022, the female presence increased by 0.6 percent compared to 2021, with simultaneous growth also in positions of responsibility (1.2 percent vs. 2021).

Hires Overall, in 2022, 2,524 people were hired (+93% approx. vs. 2021⁹) of which 1,796 with permanent contracts (approx. +86% vs. 2021). About 47% of permanent hires involved employees up to the age of 30. Of the total number of hires, approximately 66% were for the Energy Evolution Department (total 1,656, including 1,199 permanent and 457 with fixed-term contracts), 20% for the Natural Resources Department (total 502, 319 permanent and 183 fixed-term) and the remaining 14% in Support Functions (total 366 of which 278 permanent and 88 fixed-term).

Terminations 2,683 contracts were terminated (1,556 in Italy and 1,127 abroad), 2,215 of which were permanent con-

tracts⁹, with a 30% impact on female personnel. 40% of employees with permanent contracts who ended their employment in 2022 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 2022 was the highest for the last 4 years (2019: 9.8%; 2020: 6.1%; 2021: 10.5%; 2022: 12.6%).

Employment in Italy There were 1,213 hires in Italy, of which 1,096 permanent contracts (35.2% women). The reduction in employment of -161 units (-0.8%), carried out through an extraordinary exit plan, together with a selective and punctual turnover plan, has allowed the population under 30 to increase by 12.7% in favour of a reduction in the senior age groups: the population over 50 decreased by 5.8%. Again in Italy, in 2022, there were 1,556 terminations, 1,437 of which related to employees with permanent contracts (of which 26% were women). Overall in Italy, at the end of 2022 there was a replacement ratio between new permanent hires and terminations of approximately 1:1.3 (1 hire to 1.3 terminations).

Employment abroad Average presence of local personnel abroad is constant and around 87% 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 staff is limited to cases of specific expertise and competencies difficult to find in the country in question, and cross-business professional exchange is also promoted through geographical mobility. In 2022, there were 1,311 new hires abroad, of which 700 with permanent contracts (39.4% women). The balance between hires and terminations abroad

at year-end was +184, of which +1,311 hires (65% Energy Evolution Department; 26% Natural Resources Department; 9% Support Functions) and -1,127 terminations of which 778 were permanent contracts. Of these, 25.3% regarded employees under the age of 30, and 37.5% were women personnel. Abroad, there was a decrease of -351 resources (-3.1%) compared to the previous year, compared to -430 local resources (-4.3%), mainly related to perimeter changes, +9 Italian expatriates (+0.9%), +70 international resources (+22%). Abroad there are a total of 1,384 expatriates (including 1,001 Italians and 383 international expatriates).

Employment by business unit About 25% of permanent hires were in the chemical sector, which has strengthened both in Countries with traditional activities (e.g. France and UK) and in Countries with new activities (e.g. Mexico, India, and Romania). Growth also concerned the Retail Market G&P, Upstream and Support business areas, that further consolidated their skills and expertise. Terminations mainly related to the Upstream (19%), Chemicals (22%) and Support (24%) businesses.

Average age The average age of Eni people worldwide is 45.1 years (45.9 in Italy and 43.6 abroad), unchanged compared to 2021; this result was achieved thanks to the important turnover work carried out through the use of extraordinary early retirement incentive tools (Expansion and "Isopensione" Contract) combined with an important recruitment programme aimed in particular at innovative professionals: 48.9 years (49.7 in Italy and 47.2 abroad) for senior and middle managers, 44.2 years (45 in Italy and 42.6 abroad) for white collar workers and 41 years (40.2 in Italy and 41.9 abroad) for blue collar workers.

OCCUPATION

Equal opportunities

	2018	2019	2020	2021	2022
Women employees in service (%)	23.61	24.23	24.56	26.22	26.86
Women hired	29.11	32.29	34.60	32.47	36.86
Women in managerial positions (senior managers and middle managers)	25.28	26.05	26.64	27.34	28.52
Senior managers	14.88	15.57	16.27	16.67	17.51
Middle managers	26.42	27.19	27.74	28.48	29.67
White collars	29.36	29.79	29.87	30.10	30.73
Blue collars	1.82	2.02	2.07	14.74	13.86
Replacement rate by gender	1.00	1.55	0.46	0.43	0.81
Men	0.94	1.37	0.38	0.39	0.73
Women	1.16	2.15	0.76	0.51	1.00

Career opportunities

	2018	2019	2020	2021	2022
Percentage of promotions from white collar to middle management and from middle management to executive by gender					
Women (%)	33.49	31.64	23.38	29.79	35.33
Men	66.51	68.36	76.62	70.21	64.67

Female employment In 2022, the percentage of female personnel grew by 0.6% compared to 2021 and stood at 26.86%, divided by position as follows: 17.51% of executives, 29.67% of middle management, 30.73% of white collar workers, 13.86% of blue collar workers. In 2022, the percentage of women in positions of responsibility rose to 28.5% compared to 27.3% in 2021, in all, women accounted for 26.86% of the total workforce. The female turnover figure for 2022 is 16.2% (vs. male turnover 11.3%), up compared to 2021 mainly due to the increase in the number of hires in 2022 with the acceleration of turnover associated with skills needed to support the energy transition.

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 (32% average promotions vs. 25.1% female staff).

REMUNERATION AND WORKING CONDITIONS OF ENI EMPLOYEES

FOR MORE INFORMATION

► [Eni for 2022 – A Just Transition](#)

Eni places its people at the heart of its business strategy and is constantly working to promote working conditions in line with the United Nations objectives of wage improvement, reduction of income inequality, promotion of decent job opportunities, gender, generational, ethnic equality etc. according to the "equal pay for equal work" principle.

In particular, Eni applies a global integrated remuneration system to all its people, consistent with reference markets and linked to Company and individual performance, in compliance with local legislation. This system adopts remuneration references consisting of the market median, guaranteeing fair and competitive remuneration with respect to 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 market remuneration, as highlighted by the indicators in the Summary section.

GENDER PAY RATIO¹⁰

Eni monitors the gender pay gap on annual basis, sharing with business lines and companies, the results of the verifications,

with the purpose to assess corrective actions, if necessary. Furthermore, the principle of equal pay is explicitly referred to in the implementation provisions of the remuneration policy, sent to all Eni business lines. In order to monitor the gender pay gap, Eni uses a methodology which compares salaries at the same level of role and seniority, according to the UN principle of "equal pay for equal work", which shows a substantial alignment between the remuneration of women and men. This alignment is also confirmed in overall terms for the gender pay ratio "raw" which does not consider the role level. This ratio shows a substantial alignment of women's and men's remuneration for middle managers and employees while for senior managers and workers the deviations are mainly related to a smaller presence of female. Compared to the 2021 data, published in the NFI, the total pay ratio for Italian employees has slightly increased for the fixed remuneration (102 vs. 101) and remained constant for total remuneration (98). The indicator at the overall level, without concern of professional categories, is equal to 101 for fixed remuneration and 97 for the total remuneration.

8) As of 2022, the Employment data includes FinProject.

9) Of which about 56% due to retirement and 38% due to resignations.

10) The gender pay ratio is calculated as the ratio of women's average pay to men's average pay.

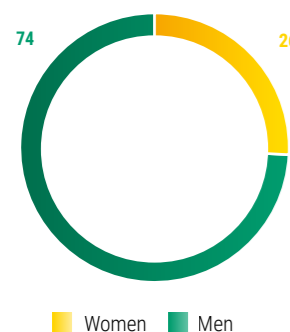
GENDER PAY RATIO

	2020	Fixed remuneration			2020	Total remuneration			SDGs - target
		2021	2022	Raw		2021	2022	Raw	
Employees in Italy (women vs. men)	(%)	At equal role level			At equal role level				
				Raw				5.1 8.5 10.3	
Total pay ratio	98	99	99	102	99	100	100	98	
Senior Manager	97	98	98	86	97	98	100	79	
Middle Manager & Senior Staff	97	98	98	97	97	98	99	98	
White collars	101	101	101	102	101	102	102	103	
Blue collars	95	96	95	91	95	96	95	91	
All Employees (women vs. men)									
Total pay ratio	98	99	98	101	99	99	99	97	
Senior Manager	97	98	98	85	98	98	99	80	
Middle Manager & Senior Staff	97	98	98	93	97	98	99	92	
White collars	100	100	99	100	100	100	100	100	
Blue collars	96	96	95	92	96	96	96	93	

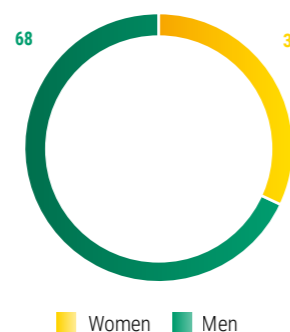
PERCENTAGE SHARE OF MEN AND WOMEN PRESENT IN EACH REMUNERATION QUARTILE (SDGs TARGET: 8.5)

The following graphs show the global presence of women in the pay quartiles and in the ninth decile¹¹, highlighting, in relative terms, a reduced presence of women in the lowest pay quartile (18%) and in the ninth decile (19%).

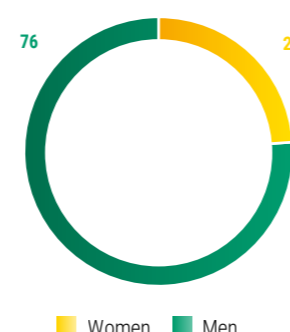
UPPER QUARTILE WAGES HIGHER THAN 3rd QUARTILE (%)



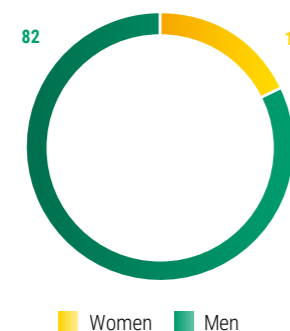
UPPER-MIDDLE QUARTILE WAGES BETWEEN 3rd QUARTILE AND MEDIAN (%)



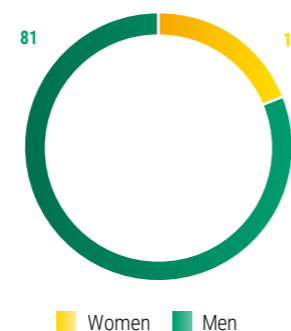
LOWER-MIDDLE QUARTILE WAGES BETWEEN MEDIAN AND 1st QUARTILE (%)



LOWER QUARTILE SALARIES LOWER THAN 1st QUARTILE (%)



UPPER DECILE SALARIES HIGHER THAN 9th DECILE (%)



11) 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 1st decile¹² of the local market remuneration, for all Countries in which it

operates. Eni annually checks its positioning in terms of remuneration, adopting any necessary corrective actions. The table shows, for the main Countries in which Eni operates,

a comparison of Eni's 1st decile with the 1st decile of market remuneration for the country, as well as with the legal minimum, expressed in terms of percentage ratio.

PAY RATIO WITH LEGAL AND MARKET MINIMUM REMUNERATION (SDGs TARGET: 8.5)

Country	Ratio % between 1 ^o Eni's decile and 1 ^o market decile ^(a)	Ratio % between 1 ^o Eni's decile and the minimum required by law ^(b)		
		women	men	total
Italy	■	■	■	■
Algeria	■	■	■	■
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, 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

	2022
Employees who used parental leave^(a)	(number) 522
of which: men (returned)	129
of which: women (returned)	393
Rate of return to work after parental leave^(a)	(%) 98.08
of which: men	95.35
of which: women	98.98
Smart working^(b)	(number) 10,989
of which: men	6,595
of which: women	4,394
Employees who used care benefits^(c)	1,638

a) This indicator refers only to the Italian employee population.
 b) Italian personnel adhering to Smart Working registered in the HR system as at 31.12.2022.
 c) Number of resources that took parental leave foreseen by Italian Law 104.

12) The 1st decile is the market reference level below which 10% of salaries fall.

Parenting In all the Countries where Eni operates, it continues to recognize: 10 working days 100% paid to both parents, 14 minimum weeks' leave for the primary carer as per the ILO convention and the payment of an allowance equal to at least 2/3 of the salary received in the previous period. 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.

Family and work-life balance Eni's **Smart Working (SW) model** (agreement signed in October 2021) provides all employees in Italy with 8 days/month for office sites and 4 days/month for operational sites and welfare and sustainability options. With this agreement, the organization of remote working has improved, including through specific corporate welfare measures (e.g. support for parents, disabilities¹³ 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. There was a progressive extension of the SW agreement abroad as well in line with local regula-

tions. 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). 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 3 months to 6 years of age. 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 2022, the service hosted around 1.100 participants. **Vocational school guidance** initiatives for employees' children are reconfirmed, and a new path – study SOS – has been launched to help young people prepare for university examinations or school exam retakes. To support caregivers with 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, the **Fragilità** initiative has been confirmed. This initiative provides guidance and personalized advice through a web platform and a telephone number managed by a social worker.

Health prevention campaigns and well-being The great attention and sensitivity of employees to health promotion initiatives and the pursuit of mental and physical well-being is well-established. The **Preveni** project with Eni was extended to the San Donato Milanese and Gela sites and the **Fitprime** initiative to promote sporting activity was reconfirmed for 2022. The focus on and communication of behavioural styles that promote daily well-being is also embodied in the care taken with company catering services. These are based on a quality system guaranteeing food safety and the promotion of a culture of healthy eating, by using top-quality raw materials and preparing balanced menus. In collaboration with the Gemelli University Hospital, a project was set up to make available special diets for people with particular nutritional needs or specific pathologies.

TRAINING

FOR MORE INFORMATION ▶ [Eni for 2022 – A Just Transition](#)

	2018	2019	2020	2021	2022	SDGs - target
Total attendances^(a)	(number) 177,236	266,893	248,817	226,130	253,898	
Hours of training used^(b)	(hour)		926,407	960,152	939,393	
Training hours by type						4.3
HSE and quality			271,365	369,602	353,783	
Languages and IT			68,962	61,869	58,663	
Conduct/Communication/Institutional			149,570	215,678	145,188	
Professional-cross cutting			123,786	137,877	194,997	
Professional-technical/commercial			312,724	175,126	186,762	
Total training hours by professional category						
Senior managers			23,373	28,557	24,677	
Middle managers			244,012	288,293	251,582	
White collars			518,962	474,396	491,227	
Blue collars			140,060	168,906	171,907	

(continued)

13) Applied disability includes all forms of physical, cognitive, sensory and even temporary and hidden frailty.

(continued)

	2018	2019	2020	2021	2022	SDGs - target
Training hours by delivery method	(hours)					
of which: distance			573,256	595,920	536,757	
of which: in class			353,151	364,232	402,635	
Average training hours per employee per job category^(b)			29.6	31.3	31.1	8.5
Senior managers			23.5	30.0	26.6	
Middle managers			26.2	31.9	28.3	
White collars			32.2	30.0	31.7	
Blue collars			29.0	35.0	35.1	
Average training hours by gender						
of which: men			30.8	32.2	32.4	
of which: women			26.0	28.6	27.1	
In house training hours^(c)	(%)	27.7	34.2	40.1	18.2	17.6
Training expenditures	(€ million)	33.6	33.4	22.4	27.4	27.4
Average training and development expenditure per full time employee^(d)	(€)	1,059.50	1,070.80	716.1	895.8	908.2

(a) 2020-21 data have been restated as a result of updates occurred following the publication.

(b) The data shown in the table consider the hours of training finalized by employees, of which 78% used by men and 22% used by women. The 2020-21 data have been appropriately restated following the change in the methodology used for calculating the indicator. Pre-2020 data is not available due to the methodology change.

(c) It includes also contributions related to companies not included in the scope and until 2021 are calculated on the hours disbursed.

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

In 2022, training trends tended to remain constant compared to 2021, both in terms of total hours and average hours, with a value of 31.1 per employee, with a different distribution for some professional categories. Fundamental this year was the gradual resumption in classroom-based training

which integrated the distance method, thus ensuring an optimal mix: there has, in fact, been a slight increase in average expenditure of about 1.4% compared to 2021, also due to the resumption of in-person training. This year, remote training/distance learning recorded a slight reduction from

62%¹⁴ to 57%. Important this year was the strengthening of the training commitment on compliance issues with the campaign on the new Code of Ethics, the resumption of induction courses, leadership courses and, in common with previous years, HSE training.

KNOWLEDGE MANAGEMENT

	2018	2019	2020	2021	2022	SDGs - target
Knowledge Community/network by application sector^(a)	(number)	62	66	58	55	42
Business		51	54	49	46	33
Cross cutting		11	12	9	9	9
Participants in the knowledge Community/network by application sector^(b)		9,771	20,536	32,266	35,510	34,149
Business		7,591	15,330	25,366	28,198	27,130
Cross cutting		2,180	5,206	6,900	7,312	7,019
Private networks ^(c)				9	27	22
Private networks - participants ^(c)			865	2,058	1,874	
Impacting knowledge in #e-kms^(d)		2,501	1,832	1,525	1,257	877

(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 available only from 2020 as the initiative for the creation of Private Networks was launched during 2020.

(d) Impacting Knowledge includes Knowledge Nuggets, KM webinars, Innovation Idea Management and Application of Innovative Technologies and KM Success Stories. As of 2021, the e-KMS is focusing on content quality by introducing new controls and involving Knowledge Owners more, and this has impacted the total number of IKs.

14) The data consider the total hours of employee training. The 2020-21 data were restated appropriately following the change in indicator calculation method.

2022 was characterized by Eni's Just Transition and a global Knowledge Management (KM) strategy aimed at both sustaining the management and development of know-how to support the development of the business and maintaining "core" skills following the exit of personnel from the Company.

At the overall level, indicators show a slight decrease (e.g. a drop of -3.8% in participants in Communities of Practice), without, however, detracting from the overall level of support for know-how provided by KM tools. A detailed analysis of the data shows that in 2022, following the decommissioning of other obsolete KM tools, e-KMS was used by practically all CoPs, and the use of Private Networks helped to safeguard know-how. In fact, it can be observed that many of the communities hosted on the decommissioned systems have relaunched as Private Networks, thus enabling them to maintain their know-how (e.g. the Ener-

gy Evolution area saw a decrease of 336 participants at CoP level but an increase of 561 as Private Network users).

The strategy aimed at disseminating the culture and knowledge of the tools was also continued, including the redesign of the KM page on the MyEni portal in 2022 to better encourage and support the direct activation of people, participation, KM training and the communication of Success Stories and the latest updates. Activities to strengthen the Eni Knowledge Management system (e-KMS) in 2022 were mainly focused on four main fronts: (i) integration of the "LELE" Lessons Learned tool in the e-KMS to render the company's system for managing and capitalizing on lessons learned more functional and synergic with the management of operational workflows; (ii) integration of the Versalis knowledge management system within e-KMS with the aim of stimulating interaction and the sharing of know-how with

the rest of the Company population; (iii) promotion of the e-KMS to produce content of increasing quality thanks to new governance and increasingly significant involvement of Knowledge Owners; (iv) planning the integration of the e-KMS platform with the Company tool for managing the approval workflow for technical papers. As part of Knowledge Management activities, Knowledge Network Analysis (KNA), analysis of collaboration networks within the Company, is also carried out periodically. These analyses are useful to understand how different parts of the Company interact in various areas (e.g. day-to-day collaboration, problem solving, innovation) and allow the development of collaboration networks to be mapped following organizational changes. During 2022, the most extensive Eni KNA was implemented, involving the entire technical boundary of the Company (more than 50% of the Company population).

ENHANCING PEOPLE

	2018	2019	2020	2021	2022	SDGs - target
Employees covered by performance assessment tools (senior managers, middle managers, young graduates)	(%) 90	93	97	94	91	8.5
of which: senior managers	100	100	100	100	100	
Employees subject to annual review (senior managers, middle managers, young graduated)	95	96	97	94	96	8.5
of which: senior managers	100	100	100	100	100	

Performance appraisal process¹⁵ Compared to 2021, full coverage of senior managers was confirmed, while there was a slight decrease at the overall level (-3 p.p.). This is seen in the population of middle managers, where, although remaining at a high level (94%), coverage has declined slightly compared to 2021, but is more pronounced for the population of young graduates (0-7 years seniority). The decrease for the youngest category appears to be mainly related to the effects of various M&A operations that involved the entry of new resources

(especially abroad). The onboarding processes to introduce the company's systems and processes are currently being completed for this intake. The five-year view, however, shows a stable trend in coverage, which remains at high levels overall.

Annual review process¹⁶ The analysis of the coverage of the segmentation and management review process confirms complete mapping for senior management and a overall increase of + 2 p.p. for the entire target population. Particu-

larly interesting is the growth in coverage of young graduates (+ 4 p.p.) and middle managers (+ 3 p.p.) in all Company areas worldwide. This data, cross-referenced with the decline in coverage of the performance process for the same population, shows the willingness of the business lines to quickly identify and orientate the development of young resources as soon as they join the Company.

Potential appraisal process¹⁷ In 2022, 97% of Potential appraisal were carried out (through the Development Centre

15) 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.

16) 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.

17) Potential appraisal: 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.

methodology, Online Assessment and Individual Assessment) compared to the total planned and with a slight drop overall (-3 p.p. compared to 2021); this decrease involved companies outside Italy in par-

ticular and was due in part to unplanned turnover and in part to specific corporate contingencies that required a change in plans during the year. Conducting assessment sessions remotely allows more flex-

ibility for people in all areas of operations, bringing added value to the process. Furthermore, 86 senior and middle managers were assessed using the Management Appraisal methodology in 2022.

INDUSTRIAL RELATIONS

FOR MORE INFORMATION [Eni for 2022 - A Just Transition](#)

	2018	2019	2020	2021	2022	SDGs - target
Employees covered by collective bargaining (number)	25,841	26,832	26,378	26,328	26,519	8.8
Employees covered by collective bargaining (%)	80.89	83.03	83.40	81.60	87.72	
Italy	100	100	100	100	100	
Abroad	35.33	40.91	41.78	41.60	54.87	
Consultations, negotiations with trade unions on organizational changes (number)	192	149	189	141	142	8.5
Employees in trade unions	11,444	11,369	11,342	11,064	10,621	
Employees in trade unions (%)	35.82	35.18	35.86	34.29	35	

In Italy, on May 2nd, 2022, an Expansion Contract was signed between Eni, the Ministry of Labour and Social Policies and trade unions, valid for two years (2022-23). This contract confirms itself as an instrument to support the energy transition transformation and allows for generational change by including new key professional figures for the decarbonization process, the implementation of an essential investment for educating and training all employees with upskilling and reskilling paths, and at the same time a critical turn-over plan. In 2022, meetings continued with the trade unions as envisaged in the INSIEME Protocol "Industrial Relations Model to Support the Energy Transition Path", and in November, an agreement was signed to integrate the results bonus through a 30% increase in the 2022 bonus. In December the NOI - Protocol on initiatives

and services for the well-being of Eni people was also signed with the trade unions.

Abroad, in June 2022, international industrial relations meetings were held, namely: (i) the 25th meeting of the European Works Council (EWC) for Eni employees; (ii) meeting of the European Agency for Health, Safety and the Environment; and (iii) the annual meeting provided for by the Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility. The meetings focused on Eni's commitment to a fair and equitable energy transition as part of its decarbonization pathway including the R&D initiatives, and presenting the Eni Plenitude and Versalis bio-circular economy models. To integrate Eni's strategy more fully with participatory models, including from a transnational perspec-

tive, energy transition has been included among the information and consultation topics for the EWC, an agreement which has been renewed for another four years. During the year, a gradual extension of the Smart Working discipline to realities abroad was initiated.

In Italy, 100% of employees are covered by collective bargaining by virtue of current regulations. Abroad, in relation to the specific regulations operating in the individual Countries, this percentage stands at 54.87%. In Countries where employees are not covered by collective bargaining, Eni ensures in any case full compliance with international and local legislation applicable to the employment relationship as well as some higher standards of protection guaranteed by Eni throughout the group through the application of its Company policy worldwide.

EMPLOYMENT DISPUTES

	2018	2019	2020	2021	2022
Employee disputes (number)	1,211	907	1,132	1,250	1,288
Prevention/disputes ratio ^(a)	503/1,211	345/907	632/1,132	318/1,250	224/1,288
Disputes/employees ratio (%)	3.89	2.9	3.68	4.19 ^(b)	4.10

(a) Ratio of the sum of claims received out-of-court and labor support cases for the business with the number of pending labor disputes.

(b) The 2021 figure was calculated using, as a denominator, total employees without counting the Finproject group acquired during Q4 2021. In 2022, the figure also includes the Finproject group.

Conflict prevention in the Company is achieved through monitoring and careful analysis of national and supranational labour, social security and welfare regulations, as well as by identifying uni-

form guidelines and methodologies for their application in line with Company strategies. In this context, the litigation indicators show a number of pending disputes with a substantially unchanged

trend compared to previous years, both with regard to employees or former employees and with reference to litigation by workers of third-party companies claiming the joint and several liability

of Eni and its companies as customers in works contracts or requesting recognition as employees. As regards Italy, more than half of the ongoing disputes

continue to concern claims for damages by former workers, or their heirs, for alleged occupational diseases. These alleged diseases are related to exposure

to potentially harmful agents occurring in the past at industrial sites not managed by Eni but acquired later as a result of corporate transactions.

HEALTH

FOR MORE INFORMATION [▶ Eni for 2022 – A Just Transition](#)

		2018	2019	2020	2021	2022	SDGs - target
Health Impact Assessments carried out	(number)	20	14	4	10	11	3.9 8.8
Employees included in health surveillance programs		28,807	28,579	28,350	28,453	28,192	3.8
Number of health services provided		473,437	487,360	354,192	379,481	384,291	3.8
of which: to employees		320,933	312,490	242,160	261,618	243,118	
of which: to contractors		68,796	94,130	65,662	70,970	61,230	
of which: to relatives		66,327	72,268	39,840	43,835	72,261	
of which: to others		17,381	8,472	6,530	3,058	7,682	
Number of registration to health promotion initiative ^(a)		170,431	205,373 ^(b)	222,708	158,784	82,700	
of which: to employees		75,938	97,493	99,758	85,776	63,760	
of which: to contractors		46,930	78,330	86,357	58,031	16,019	
of which: to relatives		47,563	29,550	36,593	14,977	2,921	
OIFR Occupational Illness Frequency Rate	(Occupational illnesses allegations received/worked hours) x 1,000,000	0.16	0.16	0.13	0.13	0.06	3.3 8.8
Occupational illnesses claims received	(number)	81	73	28	30	29	3.3 8.8
Employees		10	9	7	7	3	
Former employees		71	64	21	23	26	
of which, out of the total number of reports: women						0	
of which, out of the total number of reports: men						29	

(a) Data refer to companies significant from the point of view of health impacts, as detailed in the [■ Reporting criteria](#). 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.

In 2022, 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 2022, with the aim of assessing the potential impacts of the projects on the health of the communi-

ties involved, Eni completed 11 Health Impact Assessments (HIAs), of which two were preliminary integrated Environmental, Social and Health Impact Assessments (pre-ESHIA) and seven were integrated ESHIA studies. In 2022, the number of health services provided by Eni was 384,291, of which 243,118 for employees, 72,261 for family members, 61,230 for contractors and 7,682 for others (e.g. visitors and external patients).

The number of participants in health promotion initiatives in 2022 was 82,700, of whom 63,760 were employees, 16,019 contractors and 2,921 family members. As concerns occupational diseases, in 2022 there were 29 claims, of which 3 related to current employees and 26 related to former employees. Of the 29 occupational disease claims submitted in 2022, 2 were submitted by heirs (all relating to former employees).

SAFETY

FOR MORE INFORMATION [▶ Eni for 2022 – A Just Transition](#)

		2018	2019	2020	2021	2022	SDGs - target
Number of work-related injuries	(number)	116	114	91	88	113	
Employees		34	19	30	33	25	
Contractors		82	95	61	55	88	
Men		105	106	86	84	111	
Women		11	8	5	4	2	
TRIR (Total Recordable Injury Rate)	(total recordable injuries/ worked hours) x 1,000,000	0.35	0.34	0.36	0.34	0.41	8.8
Employees		0.37	0.21	0.37	0.40	0.29	
Contractors		0.34	0.39	0.35	0.32	0.47	
Italy		0.62	0.53	0.43	0.55	0.67	
Abroad		0.29	0.29	0.33	0.28	0.34	
High-consequence work-related injuries rate (excluding fatalities)	(high-consequence work-related injuries/ worked hours) x 1,000,000	0.01	0.01	0.00	0.00	0.01	8.8
Employees		0.00	0.00	0.00	0.00	0.01	
Contractors		0.01	0.01	0.00	0.00	0.01	
Lost time Injury frequency rate (LTIF)	(injuries with days of absence/ worked hours) x 1,000,000	0.23	0.19	0.21	0.23	0.26	
Employees		0.28	0.17	0.26	0.37	0.27	
Contractors		0.21	0.20	0.18	0.17	0.25	
Italy		0.60	0.52	0.42	0.55	0.65	
Abroad		0.14	0.11	0.14	0.13	0.14	
Injuries severity index	(days of absence/ worked hours) x 1,000	0.010	0.011	0.008	0.011	0.009	8.8
Employees		0.016	0.011	0.008	0.012	0.012	
Contractors		0.007	0.012	0.008	0.011	0.008	
Fatality index	(fatal injuries/ worked hours) x 100,000,000	1.21	0.90	0.39	0.00	1.46	8.8
Employees		0.00	1.09	0.00	0.00	0.00	
Contractors		1.67	0.83	0.58	0.00	2.13	
Number of fatalities as a result of work-related injury	(number)	4	3	1	0	4	8.8
Employees		0	1	0	0	0	
Contractors		4	2	1	0	4	
Near miss		1,431	1,159	841	780	899	8.8
Worked hours	(millions of hours)	330.6	334.2	255.1	256.5	273.7	
Employees		91.6	92.1	81.8	82.9	85.6	
Contractors		239.0	242.1	173.3	173.6	188.1	
Training hours on safety ^(a)	(hours)			229,469	280,331	280,872	8.8
of which: to senior managers				3,099	3,295	4,469	
of which: to middle managers				44,383	49,351	55,517	
of which: to white collars				125,277	135,905	146,664	
of which: to blue collars				56,710	91,781	74,222	
Process safety events	(number)						
Tier 1		27	12	14	16	17	
Tier 2		48	53	33	24	21	

(a) 2020-21 data have been appropriately restated following the change in methodology in the calculation of the indicator. Pre-2020 data are not shown as a result of the methodology change.

In 2022, the total recordable injury rate (TRIR) of the workforce increased compared to 2021 (+20%), due to an increase in the number of total recordable injuries (113 compared to 88 in 2021), in partic-

ular recorded by contractors (88 vs. 55 in 2021), while the number of recordable employee injuries decreased (25 vs. 33 in 2021). Four fatal accidents were recorded for

contractors, two in Pakistan (a road accident and an operator hit by an object during maintenance activities), one in Egypt (fall from height) and one at the Priolo petrochemical plant (operator hit

by an object). The labour force fatality index was 1.46.

The value of the High-Consequence Work-Related Injuries rate (calculated based on accidents with more than 180 days of absence and with consequences such as total or partial permanent disability) is 0.01, following two accidents, one to an employee in the UK (crushing of a limb) and the other to a contractor in Egypt (operator hit by an object). In Italy, the number of total recordable

injuries increased (42 events compared to 35 in 2021, of which 15 employees and 27 contractors) and the Total Recordable Injury Rate (TRIR) deteriorated (+22%); abroad, the number of injuries also increased (71 events compared to 53 in 2021, of which 10 employees and 61 contractors) and the total recordable injury ratio worsened by 22%.

17 process safety (PSE) events were recorded in Tier 1 and 21 in Tier 2¹⁸. More than half of the events (53%) occurred in

upstream activities, 24% in refining activities and 16% in petrochemicals. Two-thirds of the PSEs resulted in a product spill, 21% in a fire and 13% in a release into the atmosphere.

Concerning the reporting of possible hazards at work, there was an increase in the number of unsafe conditions and unsafe acts recorded in 2022 compared to 2021, thanks to initiatives and tools to strengthen the reporting and analysis of weak signals.

ENVIRONMENT

[FOR MORE INFORMATION](#) [► Eni for 2022 – A Just Transition](#)

		2018	2019	2020	2021	2022	SDGs - target
ISO 45001 certifications	(number)	103	102	98	93	103	8.8
ISO 14001 certifications		94	92	91	89	98	12.2
EMAS registrations		9	9	9	10	10	12.2
ISO 50001 certifications		22	23	23	24	27	12.2
ISO 9001		42	43	41	41	41	
Total HSE expenditures and investments	(€ million)	1,255.8	1,326.0	1,314.1	1,442.8	1,532.5	9.5
of which: current costs		990.2	995.3	1,008.6	1,088.1	1,253.6	
of which: investments		265.6	330.7	305.5	354.7	278.9	
of which: total safety expenditures and investments		260.3	306.2	297.8	331.1	307.5	
of which: current costs		198.5	202.1	175.2	197.1	210.6	
of which: investments		61.8	104.1	122.6	134.0	96.9	
of which: total environmental expenditures and investments		915.4	964.4	942.0	1,029.6	1,146.2	
of which: current costs		730.4	746.1	766.3	820.0	972.5	
of which: investments		185.0	218.3	175.7	209.6	173.8	

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 2022, 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 14001¹⁹ (environmental management systems) standards, maintaining the percentage of coverage above 87% for both standards, with the expectation of achieving total coverage, even for recently acquired

companies, by 2025. Eni plants and processes that bring products to market are covered by a certified Quality Management System wherever customer requirements and market access constraints require it. The main production units in the Refining & Marketing and Chemicals (R&MeC) and Plenitude & Power sectors have maintained EMAS registration²⁰ and certification of their energy management systems according to the ISO 50001 standard, with the addition, in 2022, of ISO 50001 for the Gela Refinery and Donegani Institute (Renewable, New Energies and Material Science Research Center) in No-

vara and Eni US Operating Co.Inc. in the E&P sector. Total HSE expenditure in 2022 was approximately €1,533 million. Expenditure on safety, amounting to around €308 million mainly related to work on plant, equipment and firefighting management (€87 million), safety of plants, buildings and vehicles (more than €72 million) and maintenance of plant and equipment (about €72 million). Environmental expenditure, amounting to over €1,146 million is mainly due to remediation of land and groundwater (totalling about €568 million) and waste management (over €246 million).

PROTECTION OF WATER

		2018	2019	2020	2021	2022	SDGs - target
Total water withdrawals^(a)	(million m ³)	1,776	1,597	1,723	1,673	1,424	
of which: sea water		1,640	1,451	1,599	1,533	1,283	
of which: freshwater		117	128	113	125	131	6.4
of which: from surface water bodies		81	90	71	82	98	
of which: withdrawn from underground		19	20	21	23	18	
of which: withdrawn from aqueduct or tank		6	8	7	7	6	
of which: water from GTP ^(b) used in the production cycle		4	3	4	6	5	
of which: third-party water resources ^(c)		6	6	10	7	4	
of which: water resources from other streams		1	1	0	0	0	
of which: brackish water from underground or surface water		19	18	11	15	10	
Total fresh water withdrawals by sector							
Exploration & Production		9	10	9	13	11	
Global Gas & LNG Portfolio		0	0	0	0	0	
Plenitude & Power		13	13	12	14	12	
Refining & Marketing and Chemicals		88	98	81	91	104	
Corporate and other activities		6	7	11	7	5	
Total water withdrawals from area with water stress				26.5	25.9	30.3	
Fresh water reused	(%)	87	89	91	91	90	6.4
Total extracted produced water (upstream)^(d)	(million m ³)	68	67	57	58	44	
Re-injected produced water	(%)	60	58	53	58	59	6.3
Total water discharge^(e)	(million m ³)	1,668	1,432	1,584 ^(h)	1,539 ^(h)	1,291	
of which: at sea		1,575	1,334	1,501	1,456 ^(h)	1,215	
of which: in superficial water bodies		72	79	67	69	61	
of which: in the sewerage system		15	14	11	11	12	
of which: given to third-party ^(f)		5	5	4	3	3	
Total fresh water discharges in water-stressed areas				18.3	19	18.8	
Total water consumption				136	125	122	
of which: in area with water stress				39.0	33.3	31.7	
Hydrocarbons in wastewater	(tonnes)			90.2	127.8	361.0	
Total expenditures on water resources and discharges^(g)	(€ million)	131.05	168.15	152.80	125.41	141.84	9.5
of which: current costs		91.62	86.91	104.05	106.60	114.68	
of which: investments		39.43	81.24	48.75	18.82	27.16	

(a) Of which freshwater withdrawals sold to third parties without use in Eni production processes: 15 Mm³ in 2022 (due to the inclusion of Versalis Consortia in the domain), 3 Mm³ in 2021 and 1 Mm³ in 2020.

(b) GTP: groundwater treatment facilities.

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

(d) It should be noted that in 2022 the produced water reinjected and injected for disposal purposes amounted to 25.6 Mm³. Furthermore, the produced water discharged into surface and sea water bodies or sent to evaporation basins amounted to 14.8 Mm³.

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

(f) Water given for industrial use.

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

(h) The data in Eni For 2021 - Sustainability Performance have been updated according to 2022 NFI.

In 2022, seawater withdrawals were significantly reduced due to the contribution of all business areas, particularly the R&MeC sector (-200 Mm³ due to maintenance shutdowns at the Porto Marghera petrochemical plant and the Taranto Refinery and lower production at the Gela refinery), Upstream (over -47 Mm³ due to Eni Angola SpA's exit from the domain) and Corporate and Other Assets (about -13 Mm³ due to ILCV SpA's exit from the domain). Freshwater withdrawals, which accounted for

about 9% of total water withdrawals, with more than 79% attributable to the R&MeC sector, recorded an overall increase. This relates to the entry of the Porto Marghera and Ravenna Consortia into the Versalis consolidation domain. These provide a water management service for the entire industrial site, including the distribution of the water withdrawn for companies other than Eni working at the same location. Excluding withdrawals made for third parties, freshwater withdrawals used in Eni's pro-

duction processes in 2022 are reduced by 2% compared to the previous year, thanks to initiatives undertaken to optimize internal recovery at the Sannazzaro refinery, lower electricity production at EniPower, reduced consumption at the IPP OKPAI power plant in Nigeria and the start up of the desalination plant at Zohr in Egypt in the second half of 2021 with zero freshwater withdrawals. Eni's freshwater reuse rate was 90%, down slightly from the 2021 figure (91%), partly due to the general shut-

18) Process safety incidents are classified as a function of the severity into Tier 1 (more serious), Tier 2, or Tier 3.1 (less serious)

19) ISO 14001 relates to environmental management systems, while ISO 45001 relates to health and safety management systems.

20) 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.

down of Versalis' Dunkirk site (more than -111 Mm³ of recycled water). The percentage of reinjected produced water in the Exploration & Production sector increased to 59% (58% in 2021), despite the deconsolidation of Vår Energi and the sale of some assets in Congo, which resulted in a reduction of both produced and reinjected water volumes. In 2022, the content of total hydrocarbons in discharged water was 361 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 show that freshwater withdrawals from areas under stress²¹ account for 2% of Eni's total water withdrawals in 2022 (data slightly increased compared to 2021 due to the entrance of the Versalis Consortium in the domain). In 2022, in particular, Eni withdrew 131 Mm³ of fresh water, of which 30.3 Mm³ was from water-stressed areas (15.3 Mm³ from superficial water bodies, 6.3 Mm³ from groundwater, 3.1

Mm³ from third parties, 3.0 Mm³ from urban networks and 2.6 Mm³ from GTP). Sea water and brackish water withdrawals in water-stressed areas amounted to 942 Mm³ and 8 Mm³ respectively. Onshore produced water in water-stressed areas was 21.1 Mm³. In 2022, Eni discharged 98 Mm³ of fresh water, of which 18.8 Mm³ in water-stressed areas, equal to 19% (20% in 2021). In 2022 Eni's fresh water consumption was 122 Mm³ (of which 31.7 Mm³ in water-stressed areas).

BIODIVERSITY

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Eni's biodiversity risk exposure is periodically assessed by mapping its operational sites with respect to their geographical proximity to protected areas and areas important for biodiversity conservation. This mapping allows identifying priority sites where to take action with higher resolution inquiries to characterize the operational and environmental context and assess potential impacts to be avoided or mitigated through Action Plans, (BAP - Biodiversity Action Plan). Furthermore, BAPs specify the targets, monitoring, timelines, responsibilities and performance indicators. They are updated regularly throughout the project's life, ensuring effective risk exposure management. Eni has adopted a "NO GO" policy in areas UNESCO recognizes as sites with "Outstanding Universal Value" (OUV). In 2019, Eni communicated its commitment not to carry out exploration and development activities in Natural Sites on the UNESCO

World Heritage List; furthermore, when we are present in joint ventures where we are not the operator, Eni undertakes to promote with its partners the development and adoption of good management practices in line with the Eni BES Policy. The 2022 biodiversity risk exposure assessment showed that there is overlap, even partial, with biodiversity important areas²² at 21 operational sites²³, all located in Italy with the exception of two sites in Spain and one in France; additional 45 sites²³ in 11 Countries (Italy, Australia, Austria, France, Germany, United Kingdom, Spain, Switzerland, Tunisia, Hungary and USA) are located less than 1 km from protected areas or KBA. About 40% of the sites in, or adjacent to, biodiversity important areas are sites for renewable energy generation, the remainder are petrochemical plants, refineries or depots. As regards the upstream sector, 29²³ concessions partially overlap with protected

areas or KBAs, with operating activities within the overlapping area. These concessions are found in six Countries: Italy, Nigeria, Pakistan, the United States (Alaska), Egypt and the United Kingdom. In general, for all the Business Units, the greatest exposure in Italy and Europe is to the protected areas of the Natura 2000²⁴ network that is spread across Europe; this exposure is less pronounced than last year due to the exit of the UK Natura 2000 sites. However, the same areas fall under the "other protected areas" category. In no case, in Italy or abroad, is there any overlap of operating activities with UNESCO World Heritage Sites (WHS²⁵); only one Upstream site²⁶ is located in the vicinity of a WHS natural site (Mount Etna) but there are no operating activities within the protected area, nor has significant impact been identified that could threaten the OUV - Outstanding Universal Value.

21) Water-stressed areas are identified using Aqueduct, a tool developed by the World Resources Institute, and monitored annually through an internal analysis carried out down to the detail of the individual operational site.

22) Protected Areas and KBAs (Key Biodiversity Areas). KBAs 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. 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".

23) This total value cannot be calculated by summing up the values in the table below, as an Eni operational site/concession may overlap/be adjacent to several protected areas or KBAs.

24) 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 2009/147/EC on the conservation of wild birds and "Habitat" (Directive 92/43/EEC).

25) WHS, World Heritage Site.

26) 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 operating activity within this protected areas, nor was significantly threatening impact identified to the site OUV.

NUMBER OF PROTECTED AREAS AND KBAS IN OR ADJACENT TO SITES AND CONCESSIONS OWNED BY OPERATED COMPANIES^(a)

		Analysis carried out on the downstream operational sites of Eni, Versalis, Enipower and Eni Plenitude		Analysis carried out on Upstream concessions
		Overlapping with operational sites	Adjacent to operational sites (<1km) ^(b)	With operating activities in the overlapping area
		2022	2022	2022
UNESCO World Heritage Natural Sites (WHS)	(number)	0	0	0
Natura 2000		14	38	11
IUCN ^(c)		5	23	2
Ramsar ^(d)		0	3	2
Other Protected Areas		2	9	14
KBA		9	15	8

(a) The reporting boundary, in addition to fully consolidated entities, includes also 4 upstream concessions belonging to operated companies in Egypt and and Eni's downstream plants, also belonging to companies operated. For the purposes of the analysis, the Upstream concessions at June 30 of each reporting year were valued.

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

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

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

In 2022, the analysis conducted on the global IUCN²⁷ Red List database showed the possible presence of 57 critically endangered, 155 endangered and 285 vulnerable species near Eni's operational areas. The near-threatened and least concern species are 318 and 4568, respectively. It should also be noted that

there are 313 species listed as "data deficient", so the information at the global level is inadequate for a direct or indirect assessment of the risk of extinction. Data-poor species are treated by Eni in the same way as intermediate risk categories because they have a high probability of being endangered

species, given the lack of adequate data to assess the risk of extinction. If the presence of endangered species is indeed confirmed, potential impacts are assessed and managed according to the methodology for critical habitats, in line with International Finance Corporation Performance Standard 6.

NUMBER OF IUCN RED LIST SPECIES WITH HABITATS IN AREAS AFFECTED OPERATIONS, BY LEVEL OF EXTINCTION RISK

	2022
Number of endangered species	(number)
of which: critically endangered	57
of which: endangered	155
of which: vulnerable	285
of which: near threatened	318
of which: least concern	4,568

Potential impact of Eni's activities, products and services on biodiversity: may vary depending on the complexity of each project, the value of the natural environment and the social context of the activities. Among the most significant impacts for all types of Eni assets are those related to land (or sea) use change due to the physical presence of plants and infrastructure, which may result in the removal, degradation or fragmentation of habitats with consequences for species. Possible impact of activities in the upstream, refining and petrochemical sectors include the degradation of habitats and

loss of biodiversity due to: pressure on fresh water availability; degradation of water, air and soil quality; contamination and pollution due to accidental events (e.g. spills and leakage); climate-altering emissions that contribute to climate change with direct and indirect effects on nature (e.g. anticipation of plant flowering and changes to the reproductive period of some animal species, migration of biomes at different latitudes and altitudes, and coral bleaching). For activities related to renewables, in addition to impact due to the occupation of land and sea, potential impact on birds and bats due

to the presence of turbines and distribution lines are mentioned. Wind turbines pose a potential risk to particularly vulnerable species groups such as birds of prey. In 2022, habitat restoration or biodiversity protection activities were performed (initiated and/or ongoing during the year) in Congo, Egypt, Nigeria, UK, USA (Alaska), Mexico, Ghana, Spain and Italy. The main actions implemented concern ecological restoration of forests or other natural habitats, species monitoring and conservation activities, community and worker awareness-raising activities.

27) The IUCN Red List is an indicator for measuring the status of biodiversity. It reflects the resilience or vulnerability of habitats, helping to indicate priorities for action and actions needed for conservation.

Country	Concession/site	Description of actions to restore and protect habitat
Congo	M'BOUNDI	<p>Since 2017 Eni has been implementing a BAP in collaboration with local (Endangered Species International Congo) and international (Fauna & Flora Wildlife Conservation Society) NGOs to manage and mitigate potential impacts from M'Boundi concession operations on nearby priority areas for biodiversity (critical habitats). The main actions are:</p> <ul style="list-style-type: none"> • awareness-raising among employees and contractors; • control of access roads and speed limits for vehicles belonging to Eni and its contractors; • ban on the consumption and transportation of wild game meat by Eni employees and contractors; • improvement of sanitation measures to prevent the transmission of diseases from humans to apes. <p>Since 2022:</p> <ul style="list-style-type: none"> • awareness-raising and education of local communities on biodiversity issues and socioeconomic studies to support sustainable income-generating activities; • studies on illegal hunting and use of wild game meat by local communities and development of strategies to reduce hunting of protected species in the concession area; • investigation of human-wildlife conflicts and development of a conflict mitigation plan; • installation of road signs in the concession and development of measures to avoid collisions with wildlife and emergency response plans for possible collisions; • development of a restoration strategy for habitats directly or indirectly impacted.
Egypt	BELAYIM LAND (SINAI) DL EKMA (SINAI) DL FEIRAN (SINAI) DL	<p>Eni conducted specific biodiversity studies in 2022 with the aim of implementing a BAP to manage and mitigate the impact of operations of the concessions in Sinai. The studies identified priority BES values which include: coral reefs, underwater seagrass meadows, sea turtles and migratory birds. Some of the main actions identified are:</p> <ul style="list-style-type: none"> • optimizing the management and disposal of plastic and other waste generated; • removal of residual oil pollution from historical events; • deepening knowledge of species by establishing seasonal and long-term biodiversity monitoring; • raising awareness among employees and contractors on the importance of biodiversity and involvement of local communities to support conservation activities.
Nigeria	OML 63	<p>Ecological restoration of the mangrove forest in the Niger Delta from oil pollution caused in 2013 by illegal third-party interference (sabotage and theft). Eni has developed a restoration strategy on a pilot area of 17 hectares within the mangrove forest near the community of Akaguama. The project started in 2019 and was temporarily suspended in 2022 due to local constraints. Based on the results, expansion is expected in the coming years to cover all project areas.</p>
United Kingdom	Liverpool Bay Asset	<p>Surveys were conducted in 2022 to verify the presence of protected and priority species and habitats, assess potential impacts and identify appropriate mitigation measures by applying the Mitigation Hierarchy. In addition, a biodiversity net gain target for the onshore part of the project is being discussed with the authorities. An internal analysis of Eni UK's project management was carried out in 2021 to verify compliance with Eni's biodiversity management system, finding alignment with the Company's internal requirements and no significant gaps. The analysis also showed that by applying the Mitigation Hierarchy it was possible to avoid and reduce impacts below significant levels, so that a dedicated BES action plan has not been required for projects to date.</p>
USA (Alaska)	Oooguruk and Nikaitchuq Assets	<p>In Alaska, a BAP has been running since 2009 to mitigate impact and demonstrate progress towards the No Net Loss goal and, where possible, to help improve the status (net gain) and knowledge of biodiversity in the Alaska North Slope area. Key actions in 2022 include:</p> <ul style="list-style-type: none"> • updating of the BES strategy to include the recently acquired Oooguruk concession; • monitoring of polar bear movements within the operational area; • the restoration of the quarry from which gravel was extracted into a functioning wetland with habitat for local wildfowl. <p>In addition, in 2022, Eni engaged a team of Arctic scientists from the international conservation NGO WCS to work with local authorities and communities to test new low-disturbance strategies for polar bears and for the protection and restoration of the Arctic tundra.</p>
Mexico	Contractual Area 1 (Mizton, Amoca, Tecoailli)	<p>Eni Mexico has implemented a number of management and mitigation measures in the project area, both onshore and offshore, to avoid and mitigate potential impacts on the BES. The main measures include:</p> <p>Onshore:</p> <ul style="list-style-type: none"> • diversion of the overland pipeline by 15 metres to avoid forested areas and a change in construction method from open trench to underground tunnel for 48% of the route, reducing impacts on habitats. During construction of the pipeline, work was supervised by biologists and the flora and fauna were captured (where appropriate) and transferred to a nearby area outside the area affected; • in the area of the new pipeline, affected wetland habitats have been restored and a project is underway to restore 70 hectares of mangroves in a nearby lagoon; • regular training of ORF (Onshore Receiving Facility) personnel on biodiversity and environmental protection measures; • monthly inspections of the ORF area for the presence of potentially dangerous wildlife and safe relocation of animals to a nearby habitat outside the ORF boundary. <p>Offshore:</p> <ul style="list-style-type: none"> • development of a BES action plan (BAP) focused on sea turtles, which will be updated in 2023 (including further surveys); • annual marine monitoring surveys, including bird, mammal and turtle surveys; • marine species observation log. <p>Eni Mexico also organizes regular beach clean-up days, involving local communities and sending waste collected to recycling centres.</p>
Ghana	Offshore Cape Three Point (OCTP)	<p>Eni Ghana manages the biodiversity for the OCTP project in alignment with the requirements of the International Finance Corporation Performance Standard 6 and has designed an Environmental, Social and Health Management Plan with stringent environmental requirements, including zero process flaring, no produced water discharge, and a waste management plan to ensure that all waste generated is treated in accordance with Ghanaian environmental regulations. In addition, a BAP was developed that set performance objectives for each of the priority biodiversity features identified as potentially at risk during the development and operating phases. These include the natural forest habitat, nesting sea turtles, the local hooded vulture and two species of migratory shorebirds (trigger species of the Amansuri KBA). Implementation of BAP activities and monitoring of results are undertaken through partnerships with local and international NGOs with species-specific expertise. The project monitors the number of shorebirds and includes night-time beach patrols during the turtle nesting season to identify sea turtle nests and, if necessary, relocate them to purpose built hatcheries. The use of hand-held technology with sea turtle monitoring software provides real-time, geo-referenced monitoring data. The project also supported local beach clean-up campaigns that removed more than 11,300 kg of litter from beaches, much of it consisting of marine plastic, widely recognized as a major threat to marine mammals, sea turtles and seabirds.</p>

Country	Concession/site	Description of actions to restore and protect habitat
Italy	DICS (North Central District) and DIME (Southern District) concessions	<p>In Italy, monitoring activities and mitigation of the impacts on biodiversity are ongoing, including BES sensitivity analysis and BAP definition and implementation. For example, at the DIME Val d'Agri onshore concession, studies, monitoring and mitigation of biodiversity impacts have been underway since 2003, in collaboration with NGOs, universities and local experts, including:</p> <ul style="list-style-type: none"> • monitoring of habitats and species, giving priority to remote sensing technologies; • monitoring of ecosystem services; • monitoring the impact of well areas, flowlines and access roads on biodiversity; • mitigation of impacts and monitoring the effectiveness of actions; • restoration of natural habitats, covering at least 46 hectares to date. <p>A BES sensitivity analysis has been underway in the Adriatic (DICS) since 2020, in preparation for the definition and implementation of a BAP from 2023.</p>
Spain	Raposeiras and Cuevas	<p>Since 2022, an action plan for biodiversity protection has been under implementation at the Raposeiras and Cuevas wind farms, in close cooperation with the local administration and stakeholders, designed to improve knowledge of local birdlife, reduce collision risks during wind farm operation and support the decision-making process. The main actions implemented include:</p> <p>Passive conservation measures at Raposeiras wind farm:</p> <ul style="list-style-type: none"> • passive visual cues to increase the visibility of wind turbines e.g. black blade painting and installation of eye vinyl stickers at 9m from the ground in all wind turbines, as complementary measures to avoid bird collisions; • an annual monitoring cycle for bird and bat behaviour to check the effectiveness of the measures implemented. <p>Application of the Mitigation Hierarchy at Cuevas wind farm:</p> <ul style="list-style-type: none"> • provision of automatic systems in 4 wind turbines to monitor birds and reduce the risk of collision by means of a warning sound and temporary stopping of the blades; • specific conservation and protection programmes for local birdlife (Montagu's harrier and the golden eagle) with targeted measures to avoid collisions; • environmental restoration of the habitat of community interest closest to the wind farm; and the implementation of a vole conservation plan.

OIL SPILL MANAGEMENT^(a)

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		2018	2019	2020	2021	2022	SDGs - target
Operational oil spills^(b)							12.4
Total number of oil spills (>1 barrel)	(number)	72	67	46	36	36	
of which: upstream		63	61	43	30	28	
Volumes of oil spills (>1 barrel)	(barrels)	2,665	1,033	958	1,355	886	
of which: upstream		1,595	985	882	436	845	
Operational oil spills/100% operated hydrocarbon gross productions (upstream)	(barrels/million barrels)	1,5	0,9	0,9	0,4	0,9	12.4
Oil spills due to sabotage (including thefts)							12.4
Total number of oil spills (>1 barrel)	(number)	101	141 ^(b)	110	125 ^(b)	244	
of which: upstream		101	141 ^(b)	109	125 ^(b)	244	
Volumes of oil spills (>1 barrel)	(barrels)	4,022	6,245 ^(b)	5,866	3,053 ^(b)	5,253	
of which: upstream		4,022	6,245 ^(b)	5,457	3,053 ^(b)	5,253	
Volumes of oil spills due to sabotage (including thefts) in Nigeria (>1 barrel)		3,602	6,245 ^(b)	4,452	3,053 ^(b)	5,253	12.4
Chemical Spill							12.4
Total number of chemical spills	(number)	34	21	24	20	13	12.4
Volumes of chemical spills	(barrels)	61	4	3	68	47	12.4
Spill prevention expenditures and investments ^(c)	(€ million)	41.24	40.93	66.14	55.42	46.01	9.5
of which: current costs		11.65	8.27	37.86	6.24	6.48	
of which: investments		29.60	32.66	28.28	49.18	39.53	

(a) According to international standards, all the above values refer to events over 1 barrel. Data related to sabotage include spills due to attempted oil theft and vandalism.
 (b) Data have been updated following the closure of some investigations after the publication of the previous reports.
 (c) The figure is part of the environmental expenses and investments reported in the table "HSE Management System Certifications and Expenses".

Compared to 2021, operational oil spill barrels decreased by 35%. Among the most significant events was a 300-barrel spill in Egypt from a pipeline transferring crude oil from an offshore platform to the onshore plant (almost half of the product was recovered). Of the barrels spilled, 38% are attributable to activities in Egypt, 19% to those in Lybia and 13% to those in Nigeria. Overall, almost 22% of the operational oil spill volumes were recovered. With regard to sabotage oil spills, the number of occurrences in 2022 almost doubled compared to the previous year. Consequently, the volumes spilt also increased by more than 70%. All events occurred in Nigeria: among the most significant spills was a 1,250 barrel spill caused by the use of explosives on the Ogoja-Brass line in the Niger Delta area (over 1,000 barrels were recovered). Overall, 80 per cent of the to-

tal volume from sabotage was recovered. Volumes spilled from operational oil spills impacted 45% soil and 55% water bodies, while those from sabotage impacted 99.6% soil and 0.4% water bodies. Vol-

umes spilled as a result of chemical spills (47 barrels in total) are mainly attributable to a spill at the Val d'Agri Oil Unit from a drainage pipe for amines (31 barrels of product). No oil spills occurred in the Arc-

tic in 2022. 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

		2018	2019	2020	2021	2022	SDGs - target
NO _x (nitrogen oxides) emissions	(ktonnes NO ₂ eq.)	53.1	52.0	51.7	48.8	48.8	3.9 12.4
NO _x emissions/100% operated hydrocarbon gross production (upstream)	(tonnes NO ₂ eq./kboe)	0.039	0.035	0.037	0.032	0.033	3.9 12.4
SO _x (sulphur oxides) emissions	(ktonnes SO ₂ eq.)	16.5	15.2	15.3	18.5	17.9	3.9 12.4
SO _x emissions/100% operated hydrocarbon gross production (upstream)	(tonnes SO ₂ eq./kboe)	0.011	0.010	0.012	0.015	0.016	3.9 12.4
SO _x emissions/crude oil processing and semi-processed oil (refineries)	(tonnes SO ₂ eq./ktonnes)	0.240	0.200	0.173	0.156	0.148	3.9 12.4
NMVOC (Non Methane Volatile Organic Compounds) emissions	(ktonnes)	23.1	24.1	21.4	24.0	23.1	3.9 12.4
PM (Particulate Matter) emissions		1.5	1.4	1.3	1.4	1.4	3.9 12.4
Air protection expenditures and investments ^(a)	(€ million)	65.82	53.79	54.21	87.42	76.66	9.5
of which: current costs		29.92	25.92	20.57	31.65	41.83	
of which: investments		35.89	27.87	33.64	55.77	34.84	

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

In 2022, NO_x emissions amounted to 48.8 thousand tons of NO₂eq. including Upstream 36.5, R&M 3.2 and Chemicals 1.6; SO_x emissions amounted to 17.9 thousand tons of SO₂eq. including Upstream 15.5, R&M 2.3 and Chemicals 0.1; NMVOC emissions amounted to 23.1 thousand tons including Upstream

19.1, R&M 1.9 and Chemicals 1.6. Emissions of atmospheric pollutants decreased, with the exception of particulate matter (PM) emissions, which increased by 4% compared to the previous year. The reduction in SO_x emissions is linked to the lower volume of gas sent to acid flaring at the Southern District

COVA centre. In contrast, the reduction in refinery and petrochemical plant production has affected the reduction in NMVOCs. PM emissions increased overall in connection as DLNG Service SAE (Damietta LNG) entered the scope of consolidation and the Sergaz increased gas transport.

WASTE

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		2018	2019	2020	2021	2022	SDGs - target
Total waste from production activities	(million of tonnes)	2.6	2.2	1.8	2.1	2.7	12.5
of which: hazardous waste		0.3	0.5	0.4	0.5	1.1	
of which: non-hazardous waste		2.3	1.7	1.4	1.6	1.6	

		2018		2019		2020		2021		2022		SDGs - target
		internal	at third parties	internal	at third parties	internal	at third parties	internal	at third parties	internal	at third parties	
Hazardous waste from production activities recycled/recovered or disposed	(million of tonnes)	0.02	0.27	0.03	0.43	0.02	0.39	0.01	0.45	0.08	0.97	
of which: recycled/recovered		0.00	0.05	0.00	0.04	0.00	0.04	0.00	0.04	0.00	0.04	
of which: disposed		0.02	0.22	0.03	0.39	0.02	0.35	0.01	0.41	0.08	0.93	
of which: incinerated		0.01	0.03	0.02	0.07	0.01	0.12	0.00	0.17	0.03	0.03	
of which: in landfill		0.00	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.01	
of which: subjected to chemical/physical/biological treatment		0.00	0.03	0.00	0.04	0.00	0.01	0.00	0.01	0.00	0.01	
of which sent for other disposal		0.01	0.15	0.01	0.28	0.02	0.22	0.01	0.23	0.05	0.88	
Non-hazardous waste from production activity recycled/recovered or disposed		0.03	2.22	0.23	1.46	0.18	1.21	0.09	1.53	0.26	1.40	
of which: recycled/recovered		0.00	0.95	0.00	0.11	0.00	0.16	0.00	0.19	0.03	0.23	
of which: disposed		0.03	1.27	0.23	1.35	0.17	1.05	0.09	1.34	0.24	1.16	
of which: incinerated		0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	
of which: in landfill		0.00	0.10	0.00	0.11	0.00	0.09	0.00	0.07	0.00	0.10	
of which: subjected to chemical/physical/biological treatment		0.00	0.02	0.00	0.01	0.00	0.01	0.00	0.00	0.00	0.01	
of which: sent for other disposal		0.03	1.14	0.23	1.23	0.17	0.95	0.09	1.27	0.23	1.00	

		2018	2019	2020	2021	2022	SDGs - target
Waste management expenses and investments ^(a)	(€ million)	224.14	249.64	217.02	258.68	246.38	9.5
of which: current expenses		212.41	245.51	203.62	247.91	241.55	
of which: investments		11.72	4.13	13.39	10.76	4.83	

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

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, searching for all feasible solutions to prevent the generation of waste. Almost all Eni waste in Italy is managed by Eni Rewind²⁸, which continued the digitalization 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, exclusive use is made of authorised parties, favouring recovery over disposal, in line with the priority criteria indicated by European and national regulations. Eni Rewind, on

the basis of the characteristics of the individual waste, selects technically viable recovery/disposal solutions, prioritising recovery, 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. Waste from production activities generated by Eni in 2022 increased by 29% compared to 2021, mainly due to an increase in the produced water from Zohr (Petrobel, Egypt) treated as hazardous waste. Non-hazardous waste increased slightly compared to 2021 (+2%), partic-

ularly in refining after line shutdowns at the Taranto and Gela refineries and for construction sites related to new lines at the Venice and Livorno refineries. Eni-Power (construction of a new boiler and two new turbines at the Ravenna power plant) and construction activities for new Plenitude plants in Italy and Slovenia contributed to the upward trend. Recovered and recycled waste remained stable at 11% of the total disposed waste²⁹. Disposed waste at third parties was 87% of the total (97% hazardous waste and 83% non-hazardous waste), while waste recovered and recycled at third parties was 91% of the total (100% hazardous waste and 89% non-hazardous waste).

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

29) Specifically, in 2022, 4% of the hazardous waste resulting from production activities disposed of by Eni was recovered/recycled, 1% was subjected to chemical/physical/biological treatment, 6% was incinerated, 1% was disposed of in landfill, while the remaining 88% 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, 16% was recovered/recycled, 3% was incinerated, 6% was disposed of in landfill, while the remaining 75% was sent to other types of disposal (including transfer to temporary storage plants prior to final disposal and incineration of small quantity).

REMEDIATION

		2018	2019	2020	2021	2022	SDGs - target
Waste from remediation activities	(million of tonnes)	4.3	4.1	4.2	4.2	4.4	12.5
of which: hazardous waste		0.1	0	0	0.1	0.1	
of which: non-hazardous waste		4.2	4.1	4.2	4.1	4.3	
Soil and groundwater remediation expenditures and investments ^(a)	(€ million)	375.53	367.20	411.21	451.97	567.54	9.5
of which: current costs		358.27	336.21	377.47	402.07	521.28	
of which: investments		17.26	30.99	33.74	49.90	46.26	

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

In 2022, a total of 4.4 million tons of waste were generated by remediation activities (of which 4.1 million from Eni Rewind), consisting of over 84% of treated water from GTP plants, partly reused and partly returned to the environment; the remaining

volumes are handled and transferred to third-party plants. Approximately 98% of the waste generated by remediation during the period was non-hazardous waste. The total expenditure on remediation in 2022 amounts to more than €567 million, with

an increase compared to previous periods. More than 46% (over €259 million) of remediation costs for 2022 are borne by Eni Rewind, which is engaged in soil and groundwater remediation at contaminated sites, both disused and operational.

HUMAN RIGHTS

FOR MORE INFORMATION > [Eni for 2022 – A Just Transition](#)

TRAINING AND SECURITY

		2018	2019	2020	2021	2022	SDGs - target
Human rights training hours ^(a)	(number)			28,838	22,983	14,245	4.7
In class				260	0	152	
Distance				28,578	22,983	14,093	
Attendances in human rights training courses		10,557	44,396	21,150	17,101	11,460	
Employees trained on human rights		8,512	19,745	7,076	4,931	3,042	
Employees trained on human rights ^(b)	(%)	91	97	92	94	89	
Security contracts containing clauses on human rights		90	97	97	98	97	16.1
Countries with armed guards protecting sites	(number)	7	8	8	9	9	16.1
Security personnel trained on human rights ^(c)		73	696	32	88	409	16.1
Security personnel (professional area) trained on human rights ^(d)	(%)	96	92	91	90	93	16.1

(a) The data shown in the table consider the hours of training finalized by employees. The 2020-21 data have been appropriately restated following the change in methodology in calculating the indicator. Pre-2020 data is not available due to the methodology change.

(b) 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.

(c) 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.

(d) 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 who work contractually for Eni, and personnel of the Public Security Forces, whether military or civilian, who carry out, also indirectly, security activities and/or operations to protect Eni's people and assets.

2022 saw the conclusion of the three-year mandatory training cycle begun in 2020 for senior managers and middle managers (Italy and abroad) on the 4 specific modules: "Security and Human Rights", "Human Rights and relations with Communities", "Human Rights in the Workplace" and "Human rights in the Supply Chain". The delivery of the other courses offered on sustainability and human rights issues to the entire Eni population continued. The overall course utilization rate stood at 89% of those enrolled. The basic Business &

Human Rights course was also delivered to new recruits. Awareness-raising and training activities on combating violence and harassment at work were launched in 2022, as envisaged in the specific policy issued at the end of 2021 to respond in advance to the provisions of International Labour Organization Convention No. 190. The percentage of personnel from the Security professional area who have been trained on human rights reached 93%: this number 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 this regard, a Security Workshop & Human Rights was held from 9 to 11 November 2022, at the subsidiaries NAOC (Nigerian Agip Oil Company Ltd) and NAE (Nigerian Agip Exploration) in Port

Harcourt. The workshop was conducted by an independent consultancy firm specialized in security management and human rights protection in the international arena where engaged 409 participants were engaged from the Nigerian armed forces, private security forces as well as NAOC and NAE. This Workshop represented the 21st edition of the training initiative that has so far involved 15 Countries. In some Countries, such as Australia and Alaska, Eni op-

erates in areas where indigenous peoples are present, towards which it has adopted specific policies to protect their rights, culture and traditions and to promote their free, prior and informed consultation. The most recent of these Policies, referring to the indigenous peoples in Alaska³⁰ affected by the business activities carried out by the Eni US Operating company in the area, was adopted in 2020 and renewed in 2021. No violations of the rights of these

populations were detected during the year³¹. Finally, in line with the principles of "responsible contracting" suggested by the best practices and international guidelines on Business & Human Rights, Eni 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 their definition and negotiation.

WHISTLEBLOWING FILES ON HUMAN RIGHTS VIOLATIONS

		2018	2019	2020	2021	2022	SDGs - target
Whistleblowing files (assertions) on human rights violations closed during the year and categorized by results of the investigations and typology ^(a)	(number)	31 (34)	20 (26)	25 (28)	30 (40)	45 (62)	5.1 5.2 8.8 10.3 16.1 16.5
Founded assertions		9	7	11	2	12	
Potential socio-economic impacts on local communities ^(b)		0	0	0	0	0	
Potential impacts on health, safety and/or well-being of local communities ^(c)		0	0	1	0	0	
Potential impacts on worker rights ^(d)		6	5	6	2	7	
Potential impacts on workplace health and safety ^(e)		3	2	4	0	5	
Partially founded assertions^(f)					3	0	
Potential socio-economic impacts on local communities					0	0	
Potential impacts on health, safety and/or well-being of local communities					1	0	
Potential impacts on worker rights					2	0	
Potential impacts on workplace health and safety					0	0	
Unfounded assertions, with the adoption of corrective/improvement measures		9	8	9	7	0	
Potential socio-economic impacts on local communities		0	1	0	1	0	
Potential impacts on health, safety and/or well-being of local communities		0	0	0	0	0	
Potential impacts on worker rights		8	5	7	3	0	
Potential impacts on workplace health and safety		1	2	2	3	0	
Unsubstantiated allegations/not verifiable^(g)/not applicable^(h)		16	11	8	28	50	
Potential socio-economic impacts on local communities		0	0	0	1	0	
Potential impacts on health, safety and/or well-being of local communities		2	1	0	3	3	
Potential impacts on worker rights		12	10	8	14	33	
Potential impacts on workplace health and safety		2	0	0	10	14	
Inherent incidents of discrimination ⁽ⁱ⁾						3	

(a) As of October 1st, 2021, a different classification of the results of the Files has been defined, ranging from 4 ("Founded", "Unfounded with Actions", "Unfounded" and "Not Applicable") to 5 categories ("Founded", "Partially Founded", "Unfounded", "Not Ascertainable" and "Not Applicable").

(b) Including issues relating to consultation and/or compensation processes and to the escalation of conflicts.

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

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

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

(h) The alleged incidents of discrimination did not show any grounds.

30) See: https://www.eni.com/assets/documents/Indigenous%20Peoples%20Policy%201DEC2020_final.pdf

31) Regarding the Countries mentioned above, no reports emerged through local grievance mechanisms on human rights issues during the year.

With regard to whistleblowing reports, in 2022 investigations were completed on 77 files, of which 45 included human rights aspects, mainly concerning potential impacts on workers' rights and occupational health and safety. Among these, 62 assertions were verified, of which 12 were confirmed, at least in part, in terms of the facts reported, and corrective actions were taken to mitigate and/or minimize

their impacts, including: (i) actions on the Internal Control and Risk Management System, to implement and strengthen the controls in place; (ii) training actions for employees on areas in the Code of Ethics and the "Zero Tolerance" policy (in particular, a two-day course held in December 2022 on managing investigations into reports of harassment and violence; the training was carried out by a consultancy

firm specializing in this area and involved those in charge of such investigations); (iii) disciplinary action against employees, including disciplinary measures, in line with the collective agreements and other applicable national laws. At the end of the year, 16 files were still open, 5 of which referred to human rights issues, mainly concerning potential impacts on workers' rights.

TRASPARENCY, ANTI-CORRUPTION

FOR MORE INFORMATION [▶ Eni for 2022 – A Just Transition](#)

INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM

	2018	2019	2020	2021	2022	SDGs - target
Integrated audits ^(a)	(number) 67	74	67	62	52	
Scheduled audits	57	61	61	53	42	
Spot audits	3	4		3	3	
Follow-up	7	9	6	6	7	
Audits covering the anti-corruption checks ^(a)	32	27	31	20	25	16.5
General workshops ^(b)	1,765	1,237	904	1,284	1,346	16.5
Job specific training ^(b)	1,461	1,108	568	702	523	16.5
Countries where Eni supports EITI's local Multi Stakeholder Groups	(number) 8	9	9	9	9	17.16

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

(b) Due to the emergency related to Covid-19, most of the classroom training events delivered in the year 2022 were conducted in distance mode.

In 2022 the anti-corruption checks, based on the Anti-Corruption Compliance Program's provisions, have been performed in 25 audits, carried out in 10 countries, moreover 19 supervisory activities were carried out on the 231/Compliance Models of the Italian/foreign subsidiaries. As in 2021, the number of ascertained cases of corruption³² relating to Eni SpA amounted to 0 and consequently there were no dismissals linked to this type of case; for ongoing proceedings, [▶ Legal Proceedings](#). In particular, in 2022, there were no cases in which Eni SpA was identified as a participant in the area of anti-competitive conduct, antitrust legislation violations and monopolistic practices³³. In 2022, anti-corruption training in e-learning mode was delivered through the new course "Code

of Ethics, Anti-Corruption and Corporate Administrative Liability", aimed at the entire Eni workforce in Italy and abroad (about 28,000 employees trained). In addition, in 2022, classroom-based anti-corruption training continued through general workshops and specific job training according to the risk-based methodology started in 2019, and the specialized e-learning on the Anti-Corruption Compliance Program dedicated to medium and high-risk personnel, planned for 2023, was updated. Taking into account both online and classroom-based training, approximately 93% of the Eni population attended at least one anti-corruption course during the year. With reference to classroom-based training, anti-corruption sessions were held in 2022 including discussion of

practical cases as part of the training course dedicated to the Managing Directors at Eni's subsidiaries and investee companies in Italy and abroad. The aim of these training sessions is to support the development and strengthening of the Managing Director's professional profile, focusing on compliance and risk mitigation issues. As part of anti-corruption training for its third parties, Eni (i) held a webinar aimed at some high-risk suppliers in September; (ii) trained employees of the Joint Venture Isatay Operating Company (IOC LLP) in Kazakhstan with an online course in September-December 2022. In addition to training activities, periodic information activities and updates for Eni employees are performed through the preparation of short information briefs on compli-

32) There have been past convictions on the merits of an act of corruption relating to criminal proceedings for domestic and/or international corruption.

33) The above information refers to possible violations of Articles 2 or 3 of Law No. 287/1990, Articles 101 or 102 TFEU, or similar regulations to protect competition in other Countries. Therefore, any conduct in breach of Articles 20-26 of Legislative Decree No. 206/2005 (Consumer Code) or similar regulations in other Countries concerning consumer protection does not fall within the scope of anti-competitive conduct and violations of antitrust legislation and monopolistic practices.

ance, including any anti-corruption issues. The primary internal regulations are represented by the Anti-Corruption MSG³⁴, the latest update of which was approved by the Board of Directors of Eni SpA on 24 June 2021 and issued on 19 July 2021, and by further detailed regulatory instruments which constitute the reference framework for identifying activities at risk³⁵ and the control tools that

the Company makes available to its personnel to prevent and combat the risk of corruption and money laundering. Eni's subsidiaries, in Italy and abroad, adopt, by resolution of their Board of Directors, both the Anti-Corruption MSG and other Anti-Corruption Regulatory Instruments. 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

	2018	2019	2020	2021	2022	SDGs - target
Whistleblowing files opened during the year categorized according to the process that is the subject of the report	(number) 81	68	74	73	78	5.1 5.2 8.8 10.3 16.1 16.5
Procurement	14	20	20	20	20	
Human resources	23	22	16	27	35	
Maintenance	8	2	1	1	2	
Commercial	6	3	12	6	4	
Logistics, raw materials and products	6	3	3	3	2	
HSE	5	4	10	7	9	
Others (security, operations, portfolio management and trading)	19	14	12	9	6	
Whistleblowing files that have been closed during the year divided according to the outcome of the investigations	79	74	73	74	77	
Founded	15	18	22	10	12	
Partially Founded ^(a)				13	14	
Unfounded, with the adoption of improvement measures	30	26	32	18	0	
Unfounded/Not ascertainable ^(b) /Not applicable ^(c)	34	30	19	33	51	

(a) The audits conducted revealed evidence that one or more of the allegations in the File (classification introduced as of October 1st, 2021) were reasonably believed to be founded.

(b) Assertions that do not contain detailed, 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 therein.

(c) Assertions in which the reported facts coincide with the subject of pre-litigation, disputes and investigation in progress by public authorities (for example, judicial, ordinary and special authorities, administrative bodies and independent authorities assigned to monitoring and control). The assessment is carried out after obtaining the opinion of the Legal Affairs function or other relevant functions.

In 2022, 104 whistleblowing reports³⁶ were received on the "Internal Control and Risk Management System", and 78 files were opened. During the same period, a total of 77 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 11 files improvement actions

were taken in any case; (ii) for 26 files the checks confirmed, at least in part, the contents of the reports and the appropriate corrective actions were taken. These 26 files mainly relate to: employee behaviour not compliant with internal rules and breaches of contract by suppliers. The corrective actions taken as a result of these files mainly consisted of

(i) training actions for employees and disciplinary measures, in line with the collective agreements and other applicable national laws; (ii) actions on the Internal Control and Risk Management System, relating to the implementation and strengthening of controls in place; (iii) actions against suppliers. As of December 31, 2022, 16 files are still open.

34) The latest version of the Anti-Corruption MSG (which updates and replaces the previous version of 2014) was (i) illustrated and submitted to the Eni SpA Control and Risk Committee for prior opinion and for information to the Board of Statutory Auditors and the Eni SpA Watch Structure; (ii) approved by the Eni SpA Board of Directors on June 24, 2021. The Anti-Corruption MSG was published on July 19, 2021 and is available on the website www.eni.com.

35) The Anti-Corruption Compliance Program is put together from a risk-based perspective. Eni has defined and structured a risk assessment process to identify, assess and keep track of corruption and money laundering risks within its business activities and to guide the definition and updating of the control measures contained in its internal regulations. The activities at risk identified by Eni through this risk assessment, due to its operational and organizational context, include, for example: (i) contracts with third parties at risk (including business associates, joint venture partners, brokers, counterparties in real estate management operations, commercial network operators, suppliers, etc.); (ii) transactions for the purchase and sale of company shares, companies and company branches, mining rights and securities, etc. and joint venture contracts; (iii) non-profit initiatives, social projects and sponsorships; (iv) the sale of goods and services; (v) the selection, recruitment and management of human resources; (vi) gifts and hospitality; (vii) relations with relevant persons.

36) 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.

Customers and suppliers

FOR MORE INFORMATION [▶ Eni for 2022 – A Just Transition](#)

RELATIONS WITH CUSTOMERS AND CONSUMERS

In 2022, Plenitude brought the new We-Care operating model into full operation, guaranteeing exclusivity, efficiency and an immediate response to different customer needs. The model provides for an innovative service built on the customer-centricity concept, in which the customers interact over time with a single Customer Support reference person. Also in 2022, the "Tellis"

customer care service using Italian Sign Language (LIS) became fully operational. Using remotely connected qualified interpreters, the service allows deaf people to communicate with Plenitude, thus ensuring equal opportunities for all customers. Monitoring carried out on the quality of the service provided by Plenitude involves measuring several indicators, based on the commercial quality standards for sales

and distribution companies established by the Regulatory Authority for Energy, Networks and the Environment (ARERA), as well as supplementing the assessment with the First Call Resolution (FCR) indicators, the percentage of problems resolved on the first call, and Self-Care, the percentage of operations performed autonomously by customers out of the total number of operations requested.

		2018	2019	2020	2021	2022	Standard ARERA
Customers who called and spoke to an operator (service level)	(%)	96.0	95.5	95.4	96.8	95.0	85
Average hold time	(seconds)	107	126	228 ^(a)	166	221	180
First Call Resolution (FCR)	(%)	93	93	93	92	93	
Self Care (operations performed autonomously by customers on the total of operations requested)				48	47	50	

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

In 2022, in a market context characterized by rising energy prices, there was a slight decrease in the percentage of customers who managed to talk to an operator, recorded as 95%, a result that is still far above the minimum target set by ARERA (85%). The

average waiting time in 2022 reflected the market context, standing at 221 seconds compared to 166 seconds in 2021. As regards the first call resolution rate (FCR), this recorded an improvement in performance: 93% compared to 92% in the previous year.

2022 also saw a further increase in self-care operations (relevant channels: Web/App/IVR-Virtual Assistant/Smart speaker-Alexa/Chatbot), which rose from 47% to 50%, showing a significant increase in the degree of customer "digitalization".

SATISFACTION OF CUSTOMERS REGARDING TELEPHONE SERVICES

For Plenitude, customer centricity is a core value, and is consequently included among the common benefit purposes declared in the Company By-Laws. Constant, transparent dialogue and the building of solid, trusting relationships with its customers represent crucial directions for development,

aimed at fully understanding the expectations of an increasingly demanding clientele. Through actively listening to needs, Plenitude strives to constantly improve the services it offers and has developed a monitoring system to capture the overall level of customer satisfaction, which gets

stronger every year. In fact, in addition to the traditional periodic surveys to check customer service satisfaction with the call centre, Plenitude carries out Customer Satisfaction surveys several times a year on a statistically representative sample of its entire customer base.

SERVICE ASSESSMENT

		2018	2019	2020	2021	2022
Resolution level of telephone customer service	(%)	83.1	84.2	85.3	86.1	87.1
Telephone customer service satisfaction		82.9	83.5	84.7	85.9	86.7
Customer Effort Score (CES) ^(a)	(score)	84.3	85.1	85.9	86.6	86.8

(a) 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 **growth in the level of customer satisfaction** with the telephone services. The telephone service customer satisfaction index is 86.7% (+0.8 compared to 2021); the "resolvability" of practices carried out at the call centre has

increased from 86.1% in 2021 to 87.1% in 2022 (+1.0). The CES (Customer Effort Score) indicator, which summarizes customer satisfaction in their interaction with Plenitude, also continues to grow, reaching 86.8% (+0.2) in 2022. The increase in these

indicators in a year marked by the increase in the price of energy is a significant result, achieved also thanks to the implementation of the aforementioned WeCare model which, being customer centric, has customer satisfaction as its primary objective.

		2021 ^(a)	2022 ^(a)
Satisfied customers	(%)	69.8	82.6
Relational NPS ^(b)	(score)	-1.5	+22.2

(a) Average of two annual waves.

(b) The ratings given are on a scale of 0 to 10, the value represented in the text being the difference between the percentage of people giving values 9 and 10 (Promoters) and the percentage of people giving a value between 0 and 6 (Detractors). Neutral ratings are considered to be those between 7 and 8.

Monitoring of customer satisfaction indicators on statistically representative samples of the entire Plenitude customer base

also shows an increase in 2022 compared to the previous year. Specifically, the percentage of residential customers who give

Plenitude a rating of 7 to 10 is 82.6% (+12.8 pp compared to 2021), while the Relational NPS stands at +22.2 (+23.7).

CUSTOMER PROTECTION

Again in 2022, Plenitude made available its anti-fraud hotline, a service to help consumers identify possible misconduct in the market and defend them-

selves against it. The service, activated in 2020, received 16,434 reports during 2022, of which more than 90% related to numbers not registered with the ROC

(Single Call Centre Operator Register) and therefore in violation of the law and potentially fraudulent.

SUPPLIERS

FOR MORE INFORMATION [▶ Eni for 2022 – A Just Transition](#)

SUPPLIER ASSESSMENT

		2018	2019	2020	2021	2022	SDGs - target
Suppliers subject to assessment on social responsibility aspects	(number)	5,184	5,906	5,655	6,318	6,622	5.2 8.8 16.1
of which: suppliers with criticalities/areas for improvement		1,008	898	828	487	659	
of which: suppliers with whom Eni has terminated the relations		95	96	124	34	54^(a)	
New suppliers assessed using social criteria ^(b)	(%)	100	100	100	100	100	5.2 8.8 16.1

(a) Includes 18 suppliers with whom Eni has terminated the relations due to violations related to corruption.

(b) Evaluation is carried out based on information available from open and/or supplier-reported sources and/or performance indicators and/or field audits, through at least one of the following processes: reputational Due Diligence, qualification process, performance evaluation feedback on HSE or compliance areas, feedback process, assessment on human rights issues (inspired by SA8000 standard or similar certification).

During 2022, 6,622 suppliers³⁷ 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 10% (659) of the

suppliers audited, an increase compared to 2021. The critical issues mainly refer to gaps in compliance with health and safety regulations and the principles established by the Code of Conduct and the Code of Ethics. In the same way, there was an increase in the number of suppliers with whom relations were interrupted (54), due

to negative evaluation during the qualification phase or due to suspension or revocation of the qualification. Finally, it should be noted that, during 2022, an influence on price and logistical criticalities have been noticed due to the macroeconomic dynamics but without any impact on the continuity of procurement.

37) It also includes all new suppliers.

Alliances for development

FOR MORE INFORMATION [Eni for 2022 - A Just Transition](#)

LOCAL DEVELOPMENT INVESTMENT

	2018	2019	2020	2021	2022	SDGs - target
Local development investments by sector of intervention	(€ million)	94.8	95.3	96.1	105.3	76.4^(b)
Access to off-grid energy	1.7	4.2	8.1	5.6	4.1	7.1
Economic diversification	28.1	39.9	33.1	33.6	36.7	8.1
Education and vocational training	23.3	16.9	13.3	16.2	17.4	4.4
Access to water and sanitation	0.8	1.8	3.9	4.8	2.8	6.a
Life on land ^(a)	17.7	5.3	12.2	27.5	3.9	15.a
Health	3.3	8.6	13.3	11.6	10.3	3.8
Compensation and resettlement	19.9	18.6	12.2	6.0 ^(c)	1.2	8.3
Local development investments by geographic area						
Africa	46.7	53.3	44.2	37.1	39.1	
Americas	3.8	3.9	5.0	5.7	3.5	
Asia	21.9	28.1	28.2	28.0	26.0	
Italy	20.6	8.2	16.9	32.6	6.5	
Rest of Europe	1.5	1.5	1.8	1.8	1.3	
Oceania	0.3	0.3	0.02	0.002	0	

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

(b) Figure includes expenses for resettlement activities which in 2022 amount to €1.2m, of which: €1.1m in Mozambique, €0.07m in Ghana and €0.07m in Kazakhstan. Compared to 2021 there is a decrease of about €29 million. The main changes are in the area of land protection in Italy (by about €23.5 million) and resettlement expenses in Mozambique (by about €5 million). In Italy, the lower expenditure is due to the need to redefine the social projects to be implemented in Basilicata as part of the Val d'Agri concession renewal; in Mozambique, there is a reduction in costs as activities are nearing completion.

(c) The data has been restated from what was published in 2021 due to rounding.

In 2022, investments for local development amounted to around €76.4 million (Eni share), about 93% of which were in the area of Upstream activities. In Africa, a total of €39.1 million was spent, of which €32.9 million in the Sub-Saharan area, mainly for the development and maintenance of infrastructure, particularly school buildings. In Asia, approximately €26.0 million was spent, mainly on economic diversification, in particular for the development and maintenance of infrastructure. In Italy, €6.5 million was spent. Overall, approximately €31.3 million was invested in infrastructure development activities, of which €17.2 million in Asia, €13.4 million in Africa, and €0.7 million in Central and South America. In addition, the percentage of spending on local suppliers by some relevant foreign subsidiaries, in 2022, amounted to about 45% of total expenditures. The main projects implemented in 2022 included initiatives to promote:

(i) access to clean cooking in Ivory Coast, Mozambique, Ghana and Angola, through awareness-raising campaigns and the distribution of improved cooking systems; in Kazakhstan, the energy-efficient upgrading of a school in the Turkestan region, carried out in partnership with UNDP (United Nations Development Programme), was completed; (ii) economic diversification in both the agricultural sector in Congo, Egypt, Nigeria and Angola, and support of local and youth entrepreneurship in Ghana, Egypt and Mozambique; in Mexico, training and education activities were carried out to support school programmes and initiatives aimed at improving the social-economic conditions of communities with fishing activity development programmes, and economic diversification activities were launched to create a favourable environment for the development and integration of young people; (iii) access to education with training activities and instruction sup-

porting the school programmes in Ivory Coast, Egypt, Mozambique, Ghana, Iraq, Mexico, and Angola; renovation of school buildings in Ghana, Iraq, and Mexico; (iv) access to water starting up potable water supply plants in Al-Burdjazia in the Zubair area and continue building the new potabilization plant Al-Buradeiah in Bassora; the activities and initiatives on the topic of water access and renewable energy to support local development in the operating areas of Samboja, Kutai Kartanegara and eastern Kalimantan in Indonesia; maintenance was performed on the wells supplied by photovoltaic systems in northwest Nigeria and 11 water plants were completed in the states of Borno and Yobe; maintenance of the pre-existing water points and clean and potable water use sensibilization activities in Angola; startup of a multisector programme to improve the quality of life of the residents in the Mecufi District in Mozambique through the access to ba-

sic services like potable water. In terms of health development projects, in 2022, Eni has carried out initiatives in 16 Countries with a total expenditure of €10.3 million, to improve the health status of the populations of partner Countries as an essential prerequisite for socio-economic development, through the strengthening of the skills of health personnel (for example in

Angola and Libya), the construction and rehabilitation of health facilities and their equipment (for example in Mexico, Iraq and Tunisia), information, education and awareness-raising on health issues among the populations involved (for example in Egypt, Ghana, Kazakhstan and Mexico). Moreover, in continuity with its support to healthcare institutions and facilities for the

Covid-19 emergency, in 2022, Eni carried out interventions to strengthen the health system in Italy, intending to contribute to the resilience of local facilities in facing the present and possible future pandemics, such as the Vittorio Emanuele Hospital in Gela, the S. Elia Hospital in Caltanissetta, the Luigi Sacco Hospital in Milan, and the S. Matteo Hospital in Pavia.

GRIEVANCE

FOR MORE INFORMATION [Eni for 2022 - A Just Transition](#)

GRIEVANCES BY TOPIC^(a)

	2020	2021	2022
Access to energy	(%) 5	1	1
Land Management	8	12	16
Education	3	1	1
Employment	21	8	11
Infrastructure	4	3	
Community management	7	25	30
Suppliers management/Agreements	8	9	5
Partnerships	0	3	0
Social and economic impacts	3	2	0
Economic diversification	2	1	8
Environmental management	31	18	15
Other	8	17	13

(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.

Employing an "internal procedure", Eni has defined the guiding principles for designing and implementing the "Grievance Mechanism" on the operational level at subsidiaries responsible for developing this process, analysing and agreeing on the solution with claimants, whether individuals or communities. Indeed, knowledge of the context, including the cultural context, makes it possible to have processes with appropriate channels of access consistent with the context and to apply the most pertinent modes of dialogue and management for potential conflict. In particular, when designing the mechanism, subsidiaries may conduct dedicated consultations with local communities, especially with indigenous peoples, in cases where the context and/

or past projects suggest a high number of grievances, or where the projects or activities involve economic or physical relocation of communities. All subsidiaries' grievances received, analysed and managed are tracked in the company's "Stakeholder Management System" (SMS) application. The application is a management tool for "mapping" stakeholder relations, and monitoring the progress of projects and the results achieved. It allows them to be monitored at subsidiary and central levels from receipt to resolution, it enables them to be classified by theme and relevance, and it allows the percentage of resolved projects to be verified out of the total received in a given period. Other areas of investigation concern the timeliness of management, the trend analysis of asso-

ciated issues to understand whether they are reiterated and their possible evolution towards a dispute. Companies may also request feedback from the claimants on their level of satisfaction with the operation of the process, asking them to point out any areas for improvement. Eni requires its suppliers, contractors and subcontractors to make their own Grievance Mechanism available to the workers and communities with whom they interact on behalf of Eni. During 2022, 141 grievances³⁸ were received, 61 (43%) of which were resolved. The complaints mainly concerned: management of relations with the communities (most recurring category), management of environmental aspects, land management, employment development, and economic diversification.

38) 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.

Reporting criteria

REPORTING PRINCIPLES STANDARDS, GUIDELINES AND RECOMMENDATIONS.

Eni for is prepared in accordance 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). All GRI indicators in the **Content Index**, refer to the version of the GRI Standards published in 2016, with the exception of those of: (i) "Standard 403: Occupational Health and Safety", (ii) "Standard 303: Water and Effluents" - which refer to the 2018 edition -, (iii) "Standard 207: Taxes" from 2019 and (iv) "Standard 306: Waste" in 2020. The update of the new GRI Universal Standards and Sector Standard for Oil & Gas published in 2021 and mandatory from this year was also considered.

Moreover, a summary table with the **TCFD** recommendations and the indicators required by the 2023 update of the **Climate Action 100+39 Net Zero Company Benchmark** is provided. 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" and the other with the metrics of the **Sustainability Accounting Standards Board (SASB) Exploration & Production** standards. In addition, Eni publishes a table containing indicators required by the **EU Sustainable Finance Disclosures Regulation (SFDR)** and, as of this year, the table containing metrics from the Women's Empowerment Principles. Key performance indicators (KPIs) are selected based on the topics identified as most significant, are collected on an annual basis according to the conso-

lidation scope of the reference year and refer to the 2018-2022 period. 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 2022 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 are appropriately disclosed in the text. Most of the KPIs present are collected and aggregated automatically through the use of specific Company software. This data is sent to a platform dedicated to saving and storing all the data published by Eni in the non-financial statement. This system also allows tracking the control and approval of each data by its Process Owners. It is recalled that in 2022 Eni published, for the sixth 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 po-

tential impact of the activities Eni manages. In particular: (i) for KPIs relating to safety, the environment and climate, the perimeter consists not only of Eni SpA's subsidiaries, but also of the companies in joint operation, jointly controlled or associated companies⁴⁰; (ii) the perimeter relating to KPIs relating to health is also extended to companies in joint operation, jointly controlled or associated companies in which Eni has control of operations (with the sole exception of data relating to reports of occupational disease, included in the OIFR, which refer only to consolidated companies); (iii) with regard to data referring to anti-corruption training, the perimeter includes Eni SpA and its subsidiaries; (iv) with regard to data referring to investments for local development, the perimeter includes Eni SpA, subsidiaries and jointly controlled companies; (v) the perimeter referring to data relating to whistleblowing files includes Eni SpA and its subsidiaries; (vi) finally, the perimeter of the data related to the audits covering the anti-corruption checks includes subsidiaries controlled directly and indirectly (excluding listed companies that have their own internal audit department), associated companies based on specific agreements and third parties deemed to have a higher risk, as provided for under the contracts entered with Eni. It should be noted that the figures reported do not include the FinProject group - unless otherwise stated - as it recently entered the scope and is still in the process of aligning its systems with Eni's requirements. With regard to all other KPIs/data, the perimeter, consistently with the reference legislation, coincides with the companies consolidated on a line-by-line basis for the purpose of preparing the consolidated financial statements by the Eni Group.

CALCULATION METHODS

KPI	Methodology
GOVERNANCE AND BUSINESS ETHICS	
Diversity in the control bodies	Outside of Italy, only the companies with a control body similar to the Board of Statutory Auditors according to the Italian law were considered.
Economic value	The economic value generated represents the wealth generated by the Company in carrying out its activities. A significant part of this value is in turn distributed (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.
RESEARCH AND DEVELOPMENT	
Research and development	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.

CARBON NEUTRALITY BY 2050

KPI	Methodology
CLIMATE CHANGE	
GHG emissions	<p>Scope 1: direct GHG emissions are those deriving from sources associated to the company's assets (e.g. combustion, flaring, fugitive and venting), and include CO₂, CH₄ and N₂O; the Global Warming Potential used for conversion to CO₂ equivalent is 25 for CH₄ and 298 for N₂O. Contributions of biogenic CO₂ emissions are not included.</p> <p>Scope 2: GHG emissions indirectly related to electricity generation, steam and heat purchased from third parties for internal consumption and include CO₂, CH₄ and N₂O; the Global Warming Potential used for conversion to CO₂ equivalent is 25 for CH₄ and 298 for N₂O. Contributions of biogenic CO₂ emissions are not included. They are reported according to a "location-based" approach (specific information on supply contracts is also being collected to construct the "market-based" view).</p> <p>Scope 3: indirect GHG emissions associated with the value chain of Eni's products, which involve an analysis by category of activity. In the Oil & 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. Emissions include CO₂, CH₄ and N₂O; the Global Warming Potential used for conversion to equivalent CO₂ is 25 for CH₄ and 298 for N₂O. Since the indicator refers to equity production O&G Upstream, emissions do not include contributions of biogenic CO₂ emissions are not included.</p>
Emission intensity	<p>Indicators include direct GHG emissions (Scope 1) which are derived from assets operated by Eni, include CO₂, CH₄ and N₂O and are accounted for on a 100% basis.</p> <ul style="list-style-type: none"> Upstream: indicator focused on emissions associated to development and production of hydrocarbons. Denominator refers to gross operated production. R&M: indicator focused on emissions related to traditional and biorefineries. Denominator refers to refinery throughputs (raw and semi-finished materials). Enipower: indicator focused on emissions related to electricity and steam production from thermoelectric power plants. The denominator refers to equivalent electricity produced (excluding the Bolgiano cogeneration plant). Upstream methane emission intensity: calculated as the ratio between direct methane emissions expressed in CH₄ m³ and the natural gas production sold by assets operated upstream.
Energy intensity	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.
Net Carbon Footprint	<p>Net Carbon Footprint Eni: the indicator considers GHG Scope 1+2 emissions, from activities carried out by Eni and third parties, accounted for on an equity basis, net of carbon credits mainly deriving from Natural Climate Solutions and the application of technological solutions occurred in the reference year.</p> <p>Net Carbon Footprint Upstream: the indicator considers the GHG Scope 1+2 emissions associated to hydrocarbon development and production activities operated by Eni and third parties, accounted for on an equity basis (revenue interest) and net of the carbon credits mainly deriving from Natural Climate Solutions and the application of technological solutions occurred in the reference year.</p>

39) Climate Action 100+ is the largest shareholder engagement initiative on climate change issues with about 700 investors to date.

40) For more details on the HSE perimeter, refer to Eni's Annual Report, note 68, page 230.

KPI	Methodology
Operational efficiency (the indicator is reported in the table as Carbon efficiency index)	Operational efficiency expresses the intensity of GHG emissions (Scope 1 and Scope 2 in tonCO ₂ eq.) of the main industrial activities operated by Eni divided by the production (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: <ul style="list-style-type: none"> Upstream: includes the hydrocarbon production and electricity plants; R&M: includes only refineries; Chemicals: includes all plants; Enipower: includes thermoelectric plants except for the Bolgiano cogeneration plant. Unlike the other emission intensity indices that refer to individual business areas and consider only GHG Scope 1 emissions, the Carbon Efficiency Index summarily measures Eni's commitment to reducing GHG emission intensity, including Scope 2 emissions.
Net GHG lifecycle emissions	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 the carbon credits mainly deriving from Natural Climate Solutions and the application of technological solutions occurred in the reference year. 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.
Net Carbon Intensity	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.
Renewable installed capacity	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.
Energy consumed	Eni's energy consumption balance is calculated as follows: (i) each energy carrier is converted into millions of gigajoules (a standard unit of measure) according to the appropriate conversion factors at the site/company level; (ii) for each energy vector, Eni's consumption is calculated as the sum of the production and import (from companies outside Eni's scope of consolidation) values, from which export values (to companies outside Eni's scope of consolidation) are then subtracted (to calculate Eni's energy balance, data consolidation is performed excluding internal exchanges between group sites/companies); (iii) the sum, in millions of gigajoule, of consumption by all individual energy vectors represents Eni's energy balance. Specifically, the parameters considered are: (i) Total energy consumption (with primary source consumption, primary energy purchased from third parties (electricity, steam and direct process heat) and hydrogen consumption); (ii) Energy consumption from renewable sources; (iii) Sale of electricity; (iv) Sale of heat and steam.

OPERATIONAL EXCELLENCE

KPI	Methodology
PEOPLE	
Non-employees	With regard to non-employees whose work is controlled by the organization, it has been considered the administered personnel considered in Italy and abroad.
Industrial relations	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 agreements: those employees whose employment relationship is governed by collective contracts or agreements, whether national, category, 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.
Remuneration	Gender Pay Ratio: The Gender Pay Ratio is calculated as the ratio of the average remuneration of the female population to the average remuneration of the male population for the individual job title and for the overall population (the analysis covers more than 90 percent of Eni employees). Change in CEO/DG and in employee median remuneration: Year-on-year percentage change in total remuneration of the CEO/DG and the median Italian and foreign employee.
Seniority	Average number of years worked by employees at Eni and its subsidiaries.
Parental leave	The parental leave re-entry rate is calculated through the ratio of the number of persons who returned from parental leave after taking it to the number of persons who took parental leave in 2022.
Training hours	Hours used by Eni SpA and subsidiaries employees in training courses managed and carried out by Eni Corporate University (classroom and remote) and in 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.
Local senior and middle Managers Abroad	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.
Turnover rate	Ratio of the number of recruitments + terminations of permanent contracts to permanent employment in the previous year.
Replacement rate	Ratio of number of hiring and termination of permanent contracts.

KPI	Methodology
HEALTH	
Health	Number of occupational disease claims filed by heirs: indicator used as a proxy for the number of deaths due to occupational diseases. Recordable cases of occupational diseases: number of occupational disease reports. Main types of diseases: 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).
SAFETY	
Safety	Eni uses a large number of contractors to carry out activities at its sites. TRIR: 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. High-consequence work-related injuries rate: 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. Near miss: 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. 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. Process safety events: loss of primary containment (unplanned or uncontrolled release of any material, including non-toxic and flammable materials) from a "process". Process safety incidents are classified as a function of the severity into Tier 1 (more serious), Tier 2, or Tier 3.1 (less serious).
ENVIRONMENT	
Water resources	Water withdrawals: 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. Water discharges: 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. Sea water: water with a total dissolved solids content (TDS) greater than or equal to 30,000 mg. Brackish water: water with a total dissolved solids content (TDS) between 2,000 mg/l and 30,000 mg/l. Fresh water: water with a maximum total dissolved solids content (TDS) of 2,000 mg/l.
Spill	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. For sabotage oil spills, the timing of the closure of some investigations and the subsequent recording of the data may be extended due to the duration of the investigation.
Waste	Waste from production: waste from production activities, including waste from drilling activities and construction sites. Waste from remediation activities: 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. Possible negative impacts related to waste: loss of resources, possible contamination of environmental matrices due to possible unapproved management, impacts related to transport and treatment at the destination plants, land consumption related to plants for waste, and legal and reputational consequences related to any objections. The treatment of waste at off-site third-party facilities results from the unavailability of suitable facilities at the site and/or the legal requirements to carry it out; by way of example, within the EU, the waste treatment operations are subject to possessing suitable permits. The weight of generated and delivered waste can be measured or estimated, as the case may be. The difference between waste generated and waste sent for recovery/disposal may arise from both a variation in the quantities in storage and from the fact that the weight of waste generated is often estimated, whereas the weight of waste delivered is more frequently measured at the site's exit or the destination facility. Recycled/recovered waste is understood to be waste diverted from disposal.
Air protection	NO _x : total direct emissions of nitrogen oxide due to combustion processes with air. It includes emissions of NO _x from flaring activities, sulphur recovery processes, FCC regeneration, etc. It includes emissions of NO and NO ₂ , excluding N ₂ O. SO _x : total direct emissions of sulphur oxides, including emissions of SO ₂ and SO ₃ . NMVOC: total direct emissions of hydrocarbons, hydrocarbon substitutes and oxygenated hydrocarbons that evaporate at normal temperature. They include LPG and exclude methane. PM: direct emissions of finely divided solid or liquid material suspended in gaseous flows. Standard emission factors.

KPI	Methodology
Biodiversity	<p>Number of sites overlapping with protected areas and Key Biodiversity Areas (KBAs): operational sites in Italy and abroad, which are located within (or partially within) the boundaries of one or more protected areas or KBAs (December of each reference year).</p> <p>Number of sites adjacent to protected areas or Key Biodiversity Areas (KBAs): 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>Number of upstream concessions overlapping protected areas and Key Biodiversity Areas (KBAs) with activities in the overlapping area: 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>Number of upstream concessions overlapping protected areas or Key Biodiversity Areas (KBAs), without activities in the overlapping area: 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.</p> <p>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"> 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); 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. <p>Significant impact of activities, products and services on biodiversity: potential impact may vary depending on the complexity of each project, the value of the natural environment and the social context of the activities. Among the most significant impacts for all types of Eni assets are those related to land (or sea) use change due to the physical presence of plants and infrastructure, which may result in the removal, degradation or fragmentation of habitats with consequences for species. Possible impact of activities in the upstream, refining and petrochemical sectors include the degradation of habitats and loss of biodiversity due to: pressure on fresh water availability; degradation of water, air and soil quality; contamination and pollution due to accidental events (e.g. spills and leakage); climate-altering emissions that contribute to climate change with direct and indirect effects on nature (e.g. anticipation of plant flowering and changes to the reproductive period of some animal species, migration of biomes at different latitudes and altitudes, and coral bleaching). For activities related to renewables, in addition to impact due to the occupation of land and sea, potential impact on birds and bats due to the presence of turbines and distribution lines are mentioned. Wind turbines pose a potential risk to particularly vulnerable species groups such as birds of prey.</p> <p>Species listed on the IUCN Red List and national lists that find their habitat in the organisation's areas of operation: the data source is the IUCN Red List Spatial Data database, which contains global assessments of species by taxonomic groups. The spatial data of species distribution are downloaded in ESRI shapefile format in their latest update from the database and uploaded to Eni's ArcGIS systems. The total number of species with habitats inside the organisation's areas of operation is verified. The species are classified according to their level of extinction risk: critically endangered, endangered, vulnerable, near threatened, or least concern. "Data Deficient" species are those species that lack of data for which it is impossible to assign a risk category.</p> <p>In interpreting the data, it is essential to note that the analysis is subject to the inherent limitations associated with global species mapping and is sensitive to periodic database updates, as more species are mapped yearly.</p>

HUMAN RIGHTS

Security contracts with human rights clauses	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".
Whistleblowing reports	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).

SUPPLIERS

Suppliers subjected to assessment	The indicator refers to the processes managed by the companies in the perimeter. It represents all suppliers assessed against at least one of the following processes: Reputational Due Diligence, qualification process, performance evaluation feedback on HSE or Compliance areas, retroactive process, or assessment on human rights issues (inspired by the SA 8000 standard or similar certification). Therefore, the indicator refers to all suppliers for which Vendor Management activities are centralised in Eni SpA (i.e. all Italian, mega and international suppliers) and to the local suppliers of Eni Ghana, Eni US, Eni México S. de RL de CV, IEOC, Eni Australia, Eni Nigeria, Eni Iraq and Eni UK. Excluded from the scope are procurements of: raw and semi-processed materials; primary logistics services; utilities of the production process (e.g., electricity, hydrogen); mining securities; financial and insurance services or products and in administrative-accounting/tax matters; real estate; legal assistance and notary services; collaboration with journalists; acquisition of user licenses and patents; labor and employment contracts.
New suppliers assessed according to social criteria	This indicator is included in the "Suppliers subject to assessment" indicator and represents all new suppliers subjected to a new qualification process.

TRANSPARENCY AND ANTI-CORRUPTION

Country-By-Country report	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).
Anti-corruption training	E-learning for resources in a context at medium/high risk of corruption. E-learning for resources in a context of low risk of corruption. General workshop: classroom training events for staff in a context of high risk of corruption. Job specific training: classroom training events for specific professional areas operating in contexts with a high risk of corruption.

ALLIANCES FOR DEVELOPMENT

KPI	Methodology
Local development investments	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. The potential impact on local communities can vary depending on the type and location of each business project. Those relating to the exploration and business development phase are described below: Negative impacts related to exploration activities include: socio-economic displacement, negative impacts on fishing, agriculture and tourism, potential damage to buildings and historical heritage, potential violations of subcontractor labour standards, inadequate compensation for the impact, and impact on the human rights of affected populations. Negative impacts related to business development activities include: socio-economic displacement, resettlement, negative impacts on fishing, agriculture and tourism, increased cost of living and services in the areas around the plant, delayed implementation of development projects, distortion of the local market due to remuneration and a general increase in the cost of living, social effects of environmental impacts such as noise, related traffic and landscape modification, impact on the customs and traditions of local populations, lack of involvement of minorities and indigenous people in the approval process, impact on the human rights of affected populations, induction of migration flows caused by business activities, impact on community health, changes in community lifestyles, potential increase in crime, increased pressure on services to the population, changes in the local social-productive structure and potential impact on some essential services or the production of basic goods, and changes to the traditional real estate system. Reduced access to natural resources by communities.
Spending to local suppliers	The indicator refers to the 2022 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 in terms of local regulations and local approaches used in the management of local content: 1) "Equity method" (Ghana): the share of expenditure towards local suppliers is determined based on the percent ownership of the corporate structure (e.g. for a joint venture with a 60% local component, 60% of the total expenditure towards the joint venture is considered as expenditure towards the local supplier); 2) "Local currency method" (Vietnam, UK, Libya, Kazakhstan): the share paid in local currency is identified as expenditure towards local suppliers; 3) "Country registration method" (Iraq, Indonesia, United Arab Emirates, Nigeria, Mozambique, USA, Germany, Algeria, Cyprus, Egypt, Ivory Coast, Oman, Tunisia, Turkmenistan, Venezuela and Kenya): 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, Mexico and Australia): 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 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 2022-2025 has been recorded compared to the total spent by the Eni Group.
Grievance	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.

Connection tables with respect to referenced standards and guidelines

GRI CONTENT INDEX

Material Aspect/ Disclosure GRI	KPI Description/Disclosure GRI	Section and/or page number	Omission
GRI 2: GENERAL DISCLOSURE 2021			
The organization and its reporting practices			
2-1	Organizational details	Eni for 2022 – A Just Transition, pp. 1; 6-7; 113 Eni for 2022 – Sustainability Performance, pp. 1; retrocover III Annual Report 2022, pp. 6-7; 51-69; 75-77; 85-88; 92-95; 97-99 https://www.eni.com/en-IT/about-us/governance.html	
2-2	Entities included in the organization's sustainability reporting	Eni for 2022 – Sustainability Performance, p. 44 NFI 2022, p. 220	
2-3	Reporting period, frequency and contact point	Eni for 2022 – A Just Transition, pp. 112-113 Eni for 2022 – Sustainability Performance, pp. 76-77 NFI 2022, p. 220	
2-4	Restatements of information	Eni for 2022 – A Just Transition, pp. 72-73; 100 Eni for 2022 – Sustainability Performance, pp. 10-12; 15-16; 22-23; 27-29; 33; 36; 42; 44 NFI 2022, pp. 170; 185; 189; 220	
2-5	External assurance	Eni for 2022 – A Just Transition, pp. 109-111 Eni for 2022 – Sustainability Performance, pp. 72-75 Annual Report 2022, pp. 2; 430-433	
Activities and workers			
2-6	Activities, value chain and other business relationships	Eni for 2022 – A Just Transition, pp. 6-9 Annual Report 2022, pp. 6-7; 51-69; 75-77; 85-88; 92-95; 97-99	
2-7	Employees	Eni for 2022 – A Just Transition, pp. 6; 11; 51; 53 Eni for 2022 – Sustainability Performance, pp. 14-19 NFI 2022, pp. 173-176; 222	
2-8	Workers who are not employees	Eni for 2022 – Sustainability Performance, pp. 14-19; 46 NFI 2022, pp. 176; 222	
Governance			
2-9	Governance structure and composition	Eni for 2022 – A Just Transition, pp. 22-24 Eni for 2022 – Sustainability Performance, pp. 5-7; 45 Annual Report 2022, pp. 30-41	
2-10	Nomination and selection of the highest governance body	Eni for 2022 – Sustainability Performance, pp. 5-7 Annual Report 2022, pp. 30-41	
2-11	Chair of the highest governance body	Annual Report 2022, pp. 30-41	
2-12	Role of the highest governance body in overseeing the management of impacts	Eni for 2022 – A Just Transition, pp. 22-24 Eni for 2022 – Sustainability Performance, pp. 5-7 Annual Report 2022, pp. 36-41	
2-13	Delegation of responsibility for managing impacts	Eni for 2022 – A Just Transition, pp. 22-24 Eni for 2022 – Sustainability Performance, pp. 5-7 Annual Report 2022, pp. 30-41 NFI 2022, pp. 164-165	
2-14	Role of the highest governance body in sustainability reporting	Eni for 2022 – A Just Transition, pp. 22-24 Eni for 2022 – Sustainability Performance, pp. 5-7 Annual Report 2022, pp. 36-41	
2-15	Conflicts of interest	Eni for 2022 – Sustainability Performance, p. 7 Annual Report 2022, pp. 40-41	

Material Aspect/ Disclosure GRI	KPI Description/Disclosure GRI	Section and/or page number	Omission
2-16	Communication of critical concerns	Eni for 2022 – A Just Transition, pp. 28-29; 83 Eni for 2022 – Sustainability Performance, p. 7 Annual Report 2022, pp. 16-17; 40-41	
2-17	Collective knowledge of the highest governance body	Eni for 2022 – A Just Transition, p. 23 Eni for 2022 – Sustainability Performance, pp. 5-6 Annual Report 2022, pp. 35-36 NFI 2022, p. 164	
2-18	Evaluation of the performance of the highest governance body	Eni for 2022 – A Just Transition, p. 22 Eni for 2022 – Sustainability Performance, pp. 5-6 Annual Report 2022, pp. 35-36 NFI 2022, p. 164	
2-19	Remuneration policies	Eni for 2022 – A Just Transition, p. 24 Eni for 2022 – Sustainability Performance, pp. 7-8 Annual Report 2022, p. 39 Report on remuneration policy and remuneration 2022, pp. 27-43	
2-20	Process to determine remuneration	Eni for 2022 – A Just Transition, p. 22 Eni for 2022 – Sustainability Performance, pp. 7-8 Annual Report 2022, p. 39 Report on the 2023-2026 Remuneration Policy and remuneration paid 2022, pp. 27-43	
2-21	Annual total compensation ratio	Eni for 2022 – Sustainability Performance, pp. 7-8; 46 NFI 2022, pp. 175; 222 Report on the 2023-2026 Remuneration Policy and remuneration paid 2022, p. 10	
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Eni for 2022 – A Just Transition, pp. 4-5 Annual Report 2022, pp. 18-23 NFI 2022, p. 154	
2-23	Policy commitments	Eni for 2022 – A Just Transition, pp. 18-21; 32; 38; 50; 58; 66; 74; 77; 80; 84; 92 Eni for 2022 – Sustainability Performance, pp. 36-39 NFI 2022, pp. 154-157; 186-188	
2-24	Embedding policy commitments	Eni for 2022 – A Just Transition, pp. 14-21; 32; 38; 50; 58; 66; 74; 77; 80; 84; 92 Eni for 2022 – Sustainability Performance, pp. 36-39 NFI 2022, pp. 154-157; 186-188	
2-25	Processes to remediate negative impacts	Eni for 2022 – A Just Transition, pp. 28-29; 74-77; 92-93; 96-97; 108 Eni for 2022 – Sustainability Performance, pp. 7; 37-38; 41; 43; 48-49 Annual Report 2022, pp. 16-17 NFI 2022, pp. 160-161 In addition, see page references for regarding the GRI 3-3 KPI requirements for each material topics.	
2-26	Mechanisms for seeking advice and raising concerns	Eni for 2022 – A Just Transition, pp. 28-29; 80; 83; 85; 96 Eni for 2022 – Sustainability Performance, pp. 38-39; 43 Annual Report 2022, pp. 16-17 NFI 2022, p. 196	
2-27	Compliance with laws and regulations	Eni for 2022 – Sustainability Performance, pp. 38-39 NFI 2022, pp. 206-207	

Material Aspect/ Disclosure GRI	KPI Description/Disclosure GRI	Section and/or page number	Omission
2-28	Membership associations	Eni for 2022 – A Just Transition, pp. 18-19; 28-29; 34; 43; 53; 64; 78-79; 106 Annual Report 2022, pp. 16-17	

Stakeholder engagement

2-29	Approach to stakeholder engagement	Eni for 2022 – A Just Transition, pp. 28-29; 51; 53; 85; 87; 89; 96-97 Annual Report 2022, pp. 16-17	
2-30	Collective bargaining agreements	Eni for 2022 – Sustainability Performance, pp. 25; 46 NFI 2022, pp. 172; 175; 177; 222	

GRI 3: MATERIAL TOPICS 2021

Disclosures related to material topics

3-1	Process to determine material topics	Eni for 2022 – A Just Transition, pp. 26-27 NFI 2022, pp. 218-219	
3-2	List of material topics	Eni for 2022 – A Just Transition, pp. 26-27 NFI 2022, pp. 218-219	

Material Aspect/ Disclosure GRI ^(a)	KPI Description/Disclosure GRI ^(a)	Section and/or page number	Omission
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COMBATING CLIMATE CHANGE AND LOW CARBON TECHNOLOGIES

Reduction of GHG emissions; Low carbon technologies development

3-3 (11.1.1, 11.2.1, 11.3.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 36-47 NFI 2022, pp. 156; 160-161; 164-169; 218-219; 227	
GRI 201: Economic performance 2016		Boundary: internal and external	
201-2 (11.2.2)	Financial implications and other risks and opportunities due to climate change	Eni for 2022 – A Just Transition, pp. 44-45 Annual Report 2022, pp. 143-146 NFI 2022, pp. 162-163; 165-166	
GRI 302: Energy 2016		Boundary: internal	
302-1 (11.1.2)	Energy consumption within the organization	Eni for 2022 – Sustainability Performance, pp. 13; 46 NFI 2022, pp. 167-170; 222	
302-2 (11.1.3)	Energy consumption outside of the organization		Information unavailable. Reporting will be evaluated in view of the availability of an applicable methodology.
302-3 (11.1.4)	Energy intensity	Eni for 2022 – Sustainability Performance, pp. 13; 45 NFI 2022, pp. 167-169; 221	
302-4	Reduction of energy consumption	Eni for 2022 – Sustainability Performance, p. 13	
GRI 305: Emissions 2016		Boundary: internal and external	
305-1 (11.1.5)	Direct (Scope 1) GHG emissions	Eni for 2022 – Sustainability Performance, pp. 11-12; 45; 65-69 NFI 2022, pp. 167-169; 221	
305-2 (11.1.6)	Energy indirect (Scope 2) GHG emissions	Eni for 2022 – Sustainability Performance, pp. 11-12; 45; 65-69 NFI 2022, pp. 167-169; 221	
305-3 (11.1.7)	Other indirect (Scope 3) GHG emissions	Eni for 2022 – Sustainability Performance, pp. 11-12; 45; 65-69 NFI 2022, pp. 167-169; 221	

Material Aspect/ Disclosure GRI ^(a)	KPI Description/Disclosure GRI ^(a)	Section and/or page number	Omission
305-4 (11.1.8)	GHG emissions intensity	Eni for 2022 – Sustainability Performance, pp. 11-12; 45-46 NFI 2022, pp. 167-169; 221	
305-5 (11.2.3)	Reduction of GHG emissions	Eni for 2022 – Sustainability Performance, p. 13 NFI 2022, pp. 167-168	
305-7 (11.3.2)	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Eni for 2022 – Sustainability Performance, pp. 34; 47 NFI 2022, pp. 184-185; 224	

HUMAN CAPITAL DEVELOPMENT

Employment; Training

3-3 (11.10.1, 11.11.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 48-57; 76; 78 NFI 2022, pp. 156; 160-161; 171-173; 218-219; 228	
GRI 401: Employment 2016		Boundary: internal	
401-1 (11.10.2)	New employee hires and employee turnover	Eni for 2022 – Sustainability Performance, pp. 16-18; 46 NFI 2022, pp. 156; 174; 176; 222	
401-2 (11.10.3)	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Eni for 2022 – A Just Transition, p. 56 Eni for 2022 – Sustainability Performance, p. 22 NFI 2022, pp. 156; 173	
GRI 402: Labor/management Relations 2016		Boundary: internal	
402-1 (11.10.5)	Minimum notice periods regarding operational changes	Eni for 2022 – Sustainability Performance, p. 46 NFI 2022, p. 222	
GRI 404: Training and education 2016		Boundary: internal	
404-1 (11.10.6, 11.11.4)	Average hours of training per year per employee	Eni for 2022 – A Just Transition, p. 57; 76 Eni for 2022 – Sustainability Performance, pp. 22-23 NFI 2022, pp. 156; 175; 177; 222	
404-3	Programs for upgrading employee skills and transition assistance programs	Eni for 2022 – Sustainability Performance, pp. 24-25 NFI 2022, pp. 156; 172	

DIVERSITY, INCLUSION AND WORK-LIFE BALANCE

3-3 (11.10.1, 11.11.1, 11.14.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 50-56 NFI 2022, pp. 156; 160-161; 171-173; 218-219; 228	
GRI 202: Market presence 2016		Boundary: internal	
202-2 (11.11.2, 11.14.3)	Proportion of senior management hired from the local community	Eni for 2022 – A Just Transition, p. 53 Eni for 2022 – Sustainability Performance, pp. 15; 18; 46 NFI 2022, pp. 176; 222	
GRI 401: Employment 2016		Boundary: internal	
401-3 (11.10.4, 11.11.3)	Parental leave	Eni for 2022 – A Just Transition, p. 56 Eni for 2022 – Sustainability Performance, pp. 21-22; 46 NFI 2022, pp. 173; 176-177; 222	Information related to item d. and item e. (only related to retention rate) not available. Eni is committed to covering the indicator in future reporting cycles
GRI 405: Diversity and equal opportunity 2016		Boundary: internal	
405-1 (11.11.5)	Diversity of governance bodies and employees	Eni for 2022 – A Just Transition, p. 51 Eni for 2022 – Sustainability Performance, pp. 5-6; 17-19 NFI 2022, pp. 174; 176 Annual Report 2022, p. 32	
405-2 (11.11.6)	Ratio of basic salary and remuneration	Eni for 2022 – A Just Transition, p. 55 Eni for 2022 – Sustainability Performance, pp. 19-20; 46 NFI 2022, pp. 175; 177; 222	

Material Aspect/ Disclosure GRI ^(a)	KPI Description/Disclosure GRI ^(a)	Section and/or page number	Omission
WORKERS' HEALTH AND SAFETY			
3-3 (11.9.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 58-65 NFI 2022, pp. 156; 160-161; 173; 178-179; 218-219; 228-229	
GRI 403: Occupational health and safety 2018		Boundary: internal and external (suppliers)	
403-1 (11.9.2)	Occupational health and safety management system	Eni for 2022 – A Just Transition, pp. 58; 60 NFI 2022, pp. 158-159; 173; 178-179	
403-2 (11.9.3)	Hazard identification, risk assessment, and incident investigation	Eni for 2022 – A Just Transition, pp. 58-61 NFI 2022, pp. 178-179	
403-3 (11.9.4)	Occupational health services	Eni for 2022 – A Just Transition, pp. 62-65 NFI 2022, pp. 158-161; 173	
403-4 (11.9.5)	Worker participation, consultation, and communication on occupational health and safety	Eni for 2022 – A Just Transition, pp. 59; 60-61 NFI 2022, pp. 158-161; 173; 178-179	
403-5 (11.9.6)	Worker training on occupational health and safety	Eni for 2022 – A Just Transition, pp. 58-63 NFI 2022, p. 178	
403-6 (11.9.7)	Promotion of worker health	Eni for 2022 – A Just Transition, pp. 56; 61-65 NFI 2022, pp. 158-159; 173	
403-7 (11.9.8)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Eni for 2022 – A Just Transition, pp. 58-65 NFI 2022, pp. 158-161; 173; 178-179	
403-8 (11.9.9)	Workers covered by an occupational health and safety management system	NFI 2022, p. 179	
403-9 (11.9.10)	Work-related injuries	Eni for 2022 – A Just Transition, p. 59 Eni for 2022 – Sustainability Performance, pp. 27-28; 47 NFI 2022, pp. 179-180; 222	
403-10 (11.9.11)	Work-related ill health	Eni for 2022 – Sustainability Performance, pp. 26; 47 NFI 2022, pp. 175; 177; 223	
ASSET INTEGRITY			
3-3 (11.8.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 58; 60-61; 66; 72-73 NFI 2022, pp. 156; 160-161; 182; 218-219; 229	
GRI 306: Effluents and waste 2016		Boundary: internal	
306-3 (11.8.2)	Significant spills	Eni for 2022 – A Just Transition, pp. 72-73 Eni for 2022 – Sustainability Performance, pp. 33-34; 47 NFI 2022, pp. 183; 185; 224	
REDUCTION OF ENVIRONMENTAL IMPACTS			
Remediation and waste; Water resource; Air quality; Biodiversity			
3-3 (11.4.1, 11.6.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 66-73 NFI 2022, pp. 156; 160-161; 180-183; 218-219; 229	
GRI 303: Water and effluents 2018		Boundary: internal	
303-1 (11.6.2)	Interactions with water as a shared resource	Eni for 2022 – A Just Transition, pp. 66-69 NFI 2022, pp. 181; 183	
303-2 (11.6.3)	Management of water discharge-related impacts	Eni for 2022 – A Just Transition, pp. 66-69 NFI 2022, pp. 181; 183; 224	
303-3 (11.6.4)	Water withdrawal	Eni for 2022 – A Just Transition, p. 67 Eni for 2022 – Sustainability Performance, pp. 29-30; 47 NFI 2022, pp. 183; 185; 224	

Material Aspect/ Disclosure GRI ^(a)	KPI Description/Disclosure GRI ^(a)	Section and/or page number	Omission
303-4 (11.6.5)	Water discharge	Eni for 2022 – Sustainability Performance, pp. 29-30; 47 NFI 2022, pp. 183; 185; 224	
303-5 (11.6.6)	Water consumption	Eni for 2022 – Sustainability Performance, pp. 29-30; 47 NFI 2022, pp. 183; 185	
GRI 304: Biodiversity 2016		Boundary: internal	
304-1 (11.4.2)	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Eni for 2022 – Sustainability Performance, pp. 30-31; 48 NFI 2022, pp. 184; 186; 223	
304-2 (11.4.3)	Significant impacts of activities, products and services on biodiversity	Eni for 2022 – A Just Transition, p. 70 Eni for 2022 – Sustainability Performance, pp. 31; 48 NFI 2022, pp. 182-184; 223	
304-3 (11.4.4)	Habitats protected or restored	Eni for 2022 – A Just Transition, p. 70 Eni for 2022 – Sustainability Performance, pp. 31-33; 48 NFI 2022, pp. 182-184; 223	
304-4 (11.4.5)	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Eni for 2022 – Sustainability Performance, pp. 31; 48 NFI 2022, pp. 184; 223	
CIRCULAR ECONOMY			
3-3 (11.5.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 66; 71-72 NFI 2022, pp. 157; 160-161; 180-181; 218-219; 229	
GRI 306: Waste 2020		Boundary: internal	
306-1 (11.5.2)	Waste generation and significant waste-related impacts	Eni for 2022 – A Just Transition, pp. 66; 71-72 NFI 2022, pp. 180-181; 224	
306-2 (11.5.3)	Management of significant waste-related impacts	Eni for 2022 – A Just Transition, pp. 71-72 NFI 2022, pp. 180-181; 224	
306-3 (11.5.4)	Waste generated	Eni for 2022 – Sustainability Performance, pp. 34-35; 47 NFI 2022, pp. 183-185; 224	
306-4 (11.5.5)	Waste diverted from disposal	Eni for 2022 – Sustainability Performance, pp. 35; 47 NFI 2022, pp. 183-185; 224	
306-5 (11.5.6)	Waste directed to disposal	Eni for 2022 – Sustainability Performance, pp. 35; 47 NFI 2022, pp. 183-185; 224	
PROTECTION OF HUMAN RIGHTS			
Workers; Community; Supply chain; Security			
3-3 (11.11.1, 11.13.1, 11.18.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 74-79 NFI 2022, pp. 157; 160-161; 186-188; 218-219; 229-230	
GRI 406: Non-discrimination 2016		Boundary: internal and external	
406-1 (11.11.7)	Incidents of discrimination and corrective actions taken	Eni for 2022 – Sustainability Performance, pp. 37-38; 48 NFI 2022, pp. 188-189; 224	
GRI 407: Freedom of association and collective bargaining 2016		Boundary: internal and external	
407-1 (11.13.2)	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Eni for 2022 – A Just Transition, pp. 77-78; 81; 88 NFI 2022, pp. 186-188	
GRI 410: Security practices 2016		Boundary: internal and external	
410-1 (11.18.2)	Security personnel trained in human rights policies or procedures	Eni for 2022 – A Just Transition, p. 79 Eni for 2022 – Sustainability Performance, pp. 36-37 NFI 2022, pp. 188-189; 224	

Material Aspect/ Disclosure GRI ^(a)	KPI Description/Disclosure GRI ^(a)	Section and/or page number	Omission
RESPONSIBLE MANAGEMENT OF THE SUPPLY CHAIN			
3-3 (11.10.1, 11.12.1, 11.17.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 84; 87-89 NFI 2022, pp. 157; 160-161; 190; 218-219; 229	
GRI 409: Forced or compulsory labor 2016		Boundary: internal and external	
409-1 (11.12.2)	Incidents of violations involving rights of indigenous peoples	Eni for 2022 – A Just Transition, pp. 77-78; 88 NFI 2022, pp. 187; 224	
GRI 411: Rights of indigenous peoples 2016		Boundary: internal and external	
411-1 (11.17.2)	Incidents of violations involving rights of indigenous peoples	Eni for 2022 – A Just Transition, p. 96 Eni for 2022 – Sustainability Performance, pp. 37; 48 NFI 2022, p. 187	
GRI 414: Supplier social assessment 2016		Boundary: internal and external	
414-1 (11.10.8, 11.12.3)	New suppliers that were screened using social criteria	Eni for 2022 – A Just Transition, p. 87 Eni for 2022 – Sustainability Performance, pp. 41; 48 NFI 2022, pp. 160-161; 190-191; 224	
414-2 (11.10.9)	Negative social impacts in the supply chain and actions taken	Eni for 2022 – A Just Transition, p. 88 Eni for 2022 – Sustainability Performance, pp. 41; 48 NFI 2022, pp. 190-191; 224	
CUSTOMER RELATIONS			
3-3 (11.3.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 84-86 NFI 2022, pp. 160-161; 178-179; 218-219; 230 Annual Report 2022, pp. 16-17	
GRI 416: Customer health and safety 2016		Boundary: internal	
416-1 (11.3.3)	Assessment of the health and safety impacts of product and service categories	NFI 2022, pp. 158-159; 178-179	
TRANSPARENCY, ANTI-CORRUPTION AND TAX STRATEGY			
3-3 (11.19.1, 11.20.1, 11.21.1, 11.22.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 80-83 NFI 2022, pp. 157; 160-161; 191-193; 218-219; 230	
GRI 206: Anti-competitive behavior 2016		Boundary: internal and external	
206-1 (11.19.2)	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Eni for 2022 – Sustainability Performance, p. 38 NFI 2022, pp. 193; 207	
GRI 205: Anti-corruption 2016		Boundary: internal and external	
205-1 (11.20.2)	Operations assessed for risks related to corruption	Eni for 2022 – A Just Transition, pp. 81-82 Eni for 2022 – Sustainability Performance, p. 39 NFI 2022, pp. 191-193	
205-2 (11.20.3)	Communication and training about anti-corruption policies and procedures	Eni for 2022 – A Just Transition, p. 82 Eni for 2022 – Sustainability Performance, pp. 38-39; 48 NFI 2022, pp. 190-193; 224	
205-3 (11.20.4)	Confirmed incidents of corruption and actions taken	Eni for 2022 – Sustainability Performance, p. 38 NFI 2022, pp. 191; 193	
GRI 207: Tax 2019		Boundary: internal	
207-1 (11.21.4)	Approach to tax	Eni for 2022 – A Just Transition, p. 83 NFI 2022, pp. 191-193	
207-2 (11.21.5)	Tax governance, control, and risk management	Eni for 2022 – A Just Transition, p. 83 NFI 2022, pp. 191-193	

Material Aspect/ Disclosure GRI ^(a)	KPI Description/Disclosure GRI ^(a)	Section and/or page number	Omission
207-3 (11.21.6)	Stakeholder engagement and management of concerns related to tax	Eni for 2022 – A Just Transition, p. 83 NFI 2022, pp. 191-193	
207-4 (11.21.7)	Country-by-Country reporting	Eni for 2022 – A Just Transition, pp. 80; 83 Eni for 2022 – Sustainability Performance, p. 48 NFI 2022, pp. 191-193; 225 See Note 28 on the Consolidated Financial Statements for further information	
GRI 415: Public Policy 2016		Boundary: internal and external	
415-1 (11.22.2)	Political contributions	NFI 2022, p. 225	
CLOSURE AND REHABILITATION			
3-3 (11.7.1, 11.1.10)	Management of material topics	Eni for 2022 – A Just Transition, pp. 66; 71 NFI 2022, pp. 156; 160-161; 171-173; 218-219; 230	
GRI 402: Labor/management relations 2016		Boundary: internal	
402-1 (11.7.2)	Minimum notice periods regarding operational changes	Eni for 2022 – Sustainability Performance, p. 46 NFI 2022, p. 222	
GRI 404: Training and education 2016		Boundary: internal	
404-2 (11.7.3, 11.10.7)	Programs for upgrading employee skills and transition assistance programs	Eni for 2022 – A Just Transition, pp. 17; 57; 104 Eni for 2022 – Sustainability Performance, p. 25 NFI 2022, pp. 171-172	
LOCAL DEVELOPMENT			
Local content; Economic diversification; Education and training; Access to water and sanitation; Health; Forest and land protection and conservation; Public-private partnerships			
3-3 (11.14.1, 11.15.1, 11.16.1, 11.21.1)	Management of material topics	Eni for 2022 – A Just Transition, pp. 90-107 NFI 2022, pp. 157; 160-161; 191-193; 195-196; 218-219; 231	
GRI 201: Economic performance 2016		Boundary: internal	
201-1 (11.14.2, 11.21.2)	Direct economic value generated and distributed	Eni for 2022 – Sustainability Performance, pp. 8; 45 NFI 2022, pp. 193-194; 225	
201-4 (11.21.3)	Financial assistance received from government	Eni for 2022 – Sustainability Performance, pp. 8; 45 NFI 2022, p. 193	
GRI 203: Indirect economic impacts 2016		Boundary: internal	
203-1 (11.14.4)	Infrastructure investments and services supported	Eni for 2022 – A Just Transition, p. 94; 100; 105 Eni for 2022 – Sustainability Performance, p. 42 NFI 2022, pp. 196-197; 225	
203-2 (11.14.5)	Significant indirect economic impacts	Eni for 2022 – A Just Transition, pp. 100-105 NFI 2022, pp. 195-196; 225	
GRI 204: Procurement practices 2016		Boundary: internal and external	
204-1 (11.14.6)	Proportion of spending on local suppliers	Eni for 2022 – Sustainability Performance, pp. 42; 49 NFI 2022, pp. 195; 225	
GRI 413: Local communities 2016		Boundary: internal	
413-1 (11.15.2)	Operations with local community engagement, impact assessments, and development programs	Eni for 2022 – A Just Transition, pp. 93; 96-97; 102-104 Eni for 2022 – Sustainability Performance, pp. 42-43 NFI 2022, pp. 195-196; 225	
413-2 (11.15.3)	Operations with significant actual and potential negative impacts on local communities	Eni for 2022 – A Just Transition, pp. 97-104 NFI 2022, pp. 195-196; 225	

Material Aspect/ Disclosure GRI ^(a)	KPI Description/Disclosure GRI ^(a)	Section and/or page number	Omission
ACCESS TO ENERGY			
Access to energy - Management approach		Boundary: internal	
3-3	Management of material topics	Eni for 2022 – A Just Transition, pp. 94-95 NFI 2022, pp. 157; 160-161; 195-197; 218-219; 231	
INNOVATION			
Innovation - Management approach		Boundary: internal	
3-3	Management of material topics	Eni for 2022 – A Just Transition, pp. 32-35 NFI 2022, pp. 157; 160-161; 218-219; 231	
DIGITIZATION AND CYBER SECURITY			
Digitization and Cyber Security - Management approach		Boundary: internal	
3-3	Management of material topics	Eni for 2022 – A Just Transition, pp. 32-35 NFI 2022, pp. 157; 160-161; 218-219; 231	

(a) For each material theme, GRI Standard indicators are shown while GRI 11: Oil & Gas Sector Standard reference number are shown in parentheses.

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

Topics	Annual Report	Eni for – A Just Transition
GOVERNANCE		
Represent Company governance referring to risk and opportunities connected to climate change.	a) Monitoring from BoD side b) Role of management Annual Report 2022, pp. 30-41 NFI 2022, p.164	a) Climate governance, p.24 b) Role of management in sustainability issues, p.24
STRATEGY		
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 b) Incidence of risks and opportunities related to climate c) Strategy resilience Annual Report 2022, pp. 143-146 NFI 2022, pp. 165-166	a) Section climate risks and opportunities, p. 45 b) Section strategy resilience to low carbon scenario, p. 44 c) Section strategy resilience to low carbon scenario, p. 44
RISK MANAGEMENT		
Represent how the Company identifies, evaluates and deals with risks connected to climate change	a) Identification and evaluation processes b) Management processes c) Integration for comprehensive risk management Annual Report 2022, pp. 24-29 NFI 2022, pp. 165-166	a) Section climate risks and opportunities, p. 45 b) Integrated Risk Management model, pp. 30-31 c) Integrated Risk Management model, pp. 30-31
METRICS & TARGETS		
Represent metrics and targets used to evaluate and manage risks and opportunities linked to climate change wherever the information is material	a) Used metrics b) GHG emissions c) Targets Annual Report 2022, pp. 167-169	a) GHG Metrics, p. 47 b) Business model, pp. 10-13 c) Towards Net Zero in 2050, p. 39

INDICATORS PROVIDED BY NET ZERO COMPANY BENCHMARK 2.0^(a) OF CLIMATE ACTION 100+ - REFERENCE TABLE

Topics	Eni Disclosure
NET ZERO GHG EMISSIONS BY 2050 (OR SOONER) AMBITION	Eni for 2022 – A Just Transition, p. 39
LONG-TERM (2037-2050) GHG REDUCTION TARGET(S)	Eni for 2022 – A Just Transition, p. 39
MEDIUM-TERM (2027-2035) GHG REDUCTION TARGET(S)	Eni for 2022 – A Just Transition, p. 39
SHORT-TERM (UP TO 2026) GHG REDUCTION TARGET(S)	Eni for 2022 – A Just Transition, p. 39
DECARBONIZATION STRATEGY (TARGET DELIVERY)	Eni for 2022 – A Just Transition, p. 40
CAPITAL ALIGNMENT	Eni for 2022 – A Just Transition, p. 44
CLIMATE POLICY ENGAGEMENT	Eni for 2022 – A Just Transition, p. 46
CLIMATE GOVERNANCE	Eni for 2022 – A Just Transition, p. 22
JUST TRANSITION	Eni for 2022 – A Just Transition, pp. 14-17
TCFD DISCLOSURE	Eni for 2022 – A Just Transition, p. 44 NFI 2022, p. 164
HISTORICAL GHG EMISSIONS REDUCTIONS	Eni for 2022 – Sustainability Performance, pp. 10-12

(a) Published on March 30, 2023.

WORLD ECONOMIC FORUM (WEF) CORE METRICS - REFERENCE TABLE

Topics	Core Metrics and Disclosures	Eni Disclosures
Governing purpose	Setting purpose	Eni for 2022 – A Just Transition, pp. 22-24 NFI 2022, p. 226 Annual Report 2022, pp. 8-9; 36-41
Quality of governing body	Governance body composition	Eni for 2022 – Sustainability performance, pp. 5-7 NFI 2022, pp. 173-176; 228 Report on the 2023-2026 Remuneration Policy and remuneration paid 2022, p. 20
Stakeholder engagement	Material issues impacting stakeholders	Eni for 2022 – A Just Transition, pp. 26-29 NFI 2022, pp. 218-219; 226-231 Annual Report 2022, pp. 16-17
Ethical behaviour	Anti-corruption	Eni for 2022 – A Just Transition pp. 80-83 Eni for 2022 – Sustainability performance, pp. 38-39 NFI 2022, pp. 191-194; 225; 230
	Protected ethics advice and reporting mechanisms	Eni for 2022 – A Just Transition, p. 83 Eni for 2022 – Sustainability performance, pp. 38-39 NFI 2022, pp. 154-157; 186-188; 226
Risk and opportunity oversight	Integrating risk and opportunity into business process	Eni for 2022 – A Just Transition, pp. 30-31 NFI 2022, pp. 162-163 Annual Report 2022, pp. 24-29; 126-150
Climate change	Greenhouse gas (GHG) emissions	Eni for 2022 – Sustainability performance, pp. 11-13 NFI 2022, pp. 167-170; 221; 227
	TCFD implementation	Eni for 2022 – A Just Transition, pp. 36-47 Eni for 2022 – Sustainability performance, p. 59 NFI 2022, pp. 164-170; 227
Nature loss	Land use and ecological sensitivity	Eni for 2022 – A Just Transition, p. 70 Eni for 2022 – Sustainability performance, pp. 30-33 NFI 2022, pp. 183-186; 223; 229
Freshwater availability	Water consumption and withdrawal in water-stressed areas	Eni for 2022 – A Just Transition, pp. 67-69 Eni for 2022 – Sustainability performance, pp. 29-30 NFI 2022, pp. 183-186; 224; 229
Dignity and equality	Diversity and inclusion	Eni for 2022 – A Just Transition, pp. 50-55 Eni for 2022 – Sustainability performance, pp. 14-19 NFI 2022, pp. 173-176; 228
	Pay equality	Eni for 2022 – A Just Transition, p. 55 Eni for 2022 – Sustainability performance, pp. 19-21 NFI 2022, pp. 174-175; 177; 228 Report on the 2023-2026 Remuneration Policy and remuneration paid 2022, pp. 11-13
	Wage level	Eni for 2022 – A Just Transition, p. 55 Eni for 2022 – Sustainability performance, p. 21 NFI 2022, p. 228 Report on the 2023-2026 Remuneration Policy and remuneration paid 2022, pp. 11-13
	Risk for incident of child, forced or compulsory labour	Eni for 2022 – A Just Transition pp. 74-79 NFI 2022, pp. 162-163; 186-189; 224-225; 229
Health and well being	Health and safety	Eni for 2022 – A Just Transition, pp. 58; 62-65 Eni for 2022 – Sustainability performance, pp. 21-22; 26-28 NFI 2022, pp. 162-163; 173-177; 178-180; 222-223; 228-229

Topics	Core Metrics and Disclosures	Eni Disclosures
Skills for the future	Training provided	Eni for 2022 – A just transition, p. 57 Eni for 2022 – Sustainability performance, pp. 22-24 NFI 2022, pp. 172-177; 222; 228
Employment and wealth generation	Absolute number and rate of employment	Eni for 2022 – A just transition, pp. 50-51 Eni for 2022 – Sustainability performance, pp. 14-18 NFI 2022, pp. 172-177; 222; 228
	Economic contribution	Eni for 2022 – Sustainability performance, p. 8 NFI 2022, pp. 193-194; 231
	Financial investment contribution	Eni for 2022 – Sustainability performance, p. 8 NFI 2022, pp. 193-194; 231
Innovation of better products and services	Total R&D expenses	Eni for 2022 – A just transition, pp. 7; 21; 33 Eni for 2022 – Sustainability performance, pp. 9-10 NFI 2022, pp. 168; 170; 231
Community and social vitality	Total tax paid	Eni for 2022 – Sustainability performance, p. 8 NFI 2022, pp. 193-194; 230

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) EXPLORATION & PRODUCTION - REFERENCE TABLE^(a)

Topics	Codes	Metrics	Eni Disclosures
Greenhouse Gas Emissions	EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Eni for 2022 – Sustainability performance, pp. 10-12
	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 2022 – Sustainability performance, pp. 10-12
	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 2022 – A Just Transition, pp. 38-44
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Eni for 2022 – Sustainability performance, p. 34
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 2022 – A Just Transition, p. 67 Eni for 2022 – Sustainability performance, pp. 29-30
	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 2022 – Sustainability performance, pp. 29-30
	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 2022 – A just transition, pp. 66; 70-73 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 2022 – A just transition, pp. 72-73 Eni for 2022 – Sustainability performance, p. 34
	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	Proved reserves: 0,79% Proved and probable reserves: 4,97%
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Proved reserves: 0% Proved and probable reserves: 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 2022 – A just transition, pp. 74-79; 96-100 Eni for 2021 – Human Rights, pp. 33-38; 71-88
Community Relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Eni for 2022 – A just transition, pp. 28-29; 92-107 Eni for 2021 – Human Rights, pp. 34-38; 71-81
	EM-EP-210b.2	Number and duration of non-technical delays	Not available

Topics	Codes	Metrics	Eni Disclosures
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 2022 – A Just Transition, pp. 57; 59-60 Eni for 2022 – Sustainability performance, pp. 27-28
	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Eni for 2022 – A Just Transition, pp. 58-61
Reserves Valuation & Capital Expenditures	EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Eni for 2022 – A Just Transition, p. 44
	EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Not reported
	EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	Eni for 2022 – A Just Transition, p. 44
	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 2022 – A Just Transition, p. 45 Annual Report 2022 pp. 137-140
Business Ethics & Transparency	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	Proved reserves: 18,5% Proved + probable reserves: 16,1%
	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Eni for 2022 - A Just Transition, pp. 80-83
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 2022 - A Just Transition, p. 46
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 2022 – A Just Transition, p. 60 Eni for 2022 – Sustainability performance, pp. 27-28
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Eni for 2022 – A Just Transition, pp. 30-31
Activity	EM-EP 000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Eni Fact Book 2022, pp. 41-43 (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 2022, p. 44
	EM-EP 000.C	Number of terrestrial sites	Eni Fact Book 2022, p. 44

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

INDICATORS UNDER THE EU SUSTAINABLE FINANCE DISCLOSURE REGULATION (PAI) - REFERENCE TABLE

Indicators	Reference
ENVIRONMENTAL INDICATORS	
Greenhouse gas emissions (Scope 1, 2 e Scope 3 ^(a))	<ul style="list-style-type: none"> Scope 1 GHG emissions (MtCO₂eq.) 41,20 (2019), 37,76 (2020), 40,08 (2021), 40,08 (2022) – 100% operated data Scope 2 GHG emissions (MtCO₂eq.) 0,69 (2019), 0,73 (2020), 0,81 (2021), 0,79 (2022) – 100% operated data, location based Scope 3 GHG emissions End use (Cat. 11 GHG protocol) (MtCO₂eq.) 204 (2019), 185 (2020), 176 (2021), 164 (2022) – calculated based on Upstream production in equity share
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
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
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
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
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
SOCIAL INDICATORS	
Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Refer to NFI 2022, section on Taxonomy (EU Reg. 852/2020) where are detailed the activities related to the compliance with the Minimum Safeguards (Ms) - Article 3 "c" of the EU Taxonomy Regulation (Annual Report p. 205-207)
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Refer to NFI 2022, section on Taxonomy (EU Reg. 852/2020) where are detailed the activities related to the compliance with the Minimum Safeguards (Ms) - Article 3 "c" of the EU Taxonomy Regulation (Annual Report p. 205-207)
Unadjusted gender pay gap	The unadjusted gender pay-gap (raw) for total remuneration in 2022 was equal to 3% (Eni for 2022– Sustainability performance, pp. 19-20)
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 2022 - Sustainability performance, pp. 5-6)
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Indicator not applicable for Eni

(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.

WOMEN'S EMPOWERMENT PRINCIPLES - REFERENCE TABLE

Indicators	Eni Disclosures	Reference
Percent of women and men employees	Women employees in service	Eni for 2022 – Sustainability performance, p. 19
Percent of women and men in senior management positions	Women in managerial positions (senior managers and middle managers) Employees by professional category, age and gender	Eni for 2022 – Sustainability performance, p. 19 Eni for 2022 – Sustainability performance, p. 17
Percent of women and men on boards	Presence of women on the Boards of Directors	Eni for 2022 – Sustainability performance, p. 5
Ratio of women's salary to men's salary	Gender pay ratio	Eni for 2022 – Sustainability performance, p. 20
Percentage of new hires – women and men	Hires employees with permanent contract	Eni for 2022 – Sustainability performance, p. 17
Percentage of promotions and career opportunities – women and men	Percentage of promotions from white collar to middle management and from middle management to executive by gender	Eni for 2022 – Sustainability performance, p. 19
Retention rate of women and men FTE employees who took parental leave	Employees who used parental leave (please note that Eni provides disclosure only for the number of employees who used parental leave)	Eni for 2022 – Sustainability performance, p. 21
The Company has a confidential grievance, resolution, reporting and non-retaliation mechanism and procedure to address and respond to incidents of violence and harassment	Human Rights section	Eni for 2022 – Sustainability performance, p. 36

Statement on GHG accounting and Reporting (year 2022) and Related audit by the independent auditors

This section contains details of the Eni Group's GHG performance and the methodologies and processes used to account for emissions, relating to direct Scope 1, indirect Scope 2 and indirect Scope 3 GHG emissions associated with the operations and activities of the value chain of Eni SpA and its subsidiaries. The report also includes the Emissions Indicators associated with the medium to long-term decarbonization targets, namely Net Carbon Footprint Upstream, Net Carbon Footprint Eni, Net GHG Lifecycle Emissions and Net Carbon Intensity. The figures are aligned with the ones stated in Eni's institutional publication, namely the Annual Report 2022 (Consolidated Disclosure of Non-Financial Information).

Assurance level: Reasonable (Scope 1, Scope 2); Limited (Scope 3, medium to long-term Emissions Indicators); Assurance standard: ISAE 3410.

**ORGANIZATIONAL BOUNDARIES
SCOPE 1, SCOPE 2, SCOPE 3**

Eni applies the operational control approach to set the GHG organizational reporting boundary for Scope 1 and Scope 2 emissions. According to this approach, Eni reports 100% of GHG emissions from assets over which it has operational control, that is, where Eni can enforce its own operative policies and procedures, even when it holds less than 100% of the value (for example in a joint venture). The organizational boundary includes all consolidated companies, jointly controlled or associated, where Eni has operational control. The inclusion is based on a risk-based clustering process to define the impact and the materiality of each company in terms of HSE issues,

including GHG emissions. The Scope 3 emissions boundary is more heterogeneous, given the variability of emissions categories and the methodology applied, and it is better explained in the dedicated section. For the category 11, (use of sold products), which is the most relevant one, the reference boundary is the upstream equity hydrocarbons production sold.

NET ZERO INDICATORS

As for the medium-to-long-term indicators, the reporting approach used is to account on an equity share basis. The reference boundary for Net GHG Lifecycle Emissions and Net Carbon Intensity includes the emissions of GHG for the life cycle of the energy products sold by Eni, net of compensation through carbon credits mainly obtained from Natural Climate Solutions (NCS) projects⁴¹. As far as the indicators Net Carbon Footprint Upstream and Net Carbon Footprint Eni are concerned, the reporting boundary includes the GHG Scope 1+2 emissions of activities operated by Eni and third parties, accounted for on an equity basis (Revenue Interest for Upstream, corporate equity shares for the other BUs), net of carbon credits occurred during 2022⁴².

OPERATIONAL BOUNDARIES

In terms of operational boundaries, both Scope 1 and Scope 2 direct and indirect GHG emissions reporting encompasses the operations of all Eni business lines, its Italian and abroad subsidiaries, sites and facilities as listed in the 2022 Annual Report.

Some categories of Scope 3 indirect emissions are not within the scope of the reporting of Eni's Scope 3 calculation (as per GHG Protocol classification), in detail: Category no. 8 - Upstream leased

assets, Category no. 9 - Downstream transportation and distribution, Category no. 13 - Downstream leased assets and Category no. 15 - Investments.

GHG emissions sources tracked/monitored/reported are classified according to the WBCSD/WRI GHG Protocol Initiative Standard and technical standard ISO 14064-1 on direct emissions (Scope 1) and indirect emissions (Scope 2 and Scope 3). In the following paragraph, the emissions areas are defined (Scope 1, 2 and 3) and some sources relevant to Eni are identified. The GHG gases considered are CO₂, CH₄ and N₂O⁴³. GWP over 100 years as set by the 4th Assessment Report by IPCC are applied to convert emissions into CO₂eq⁴⁴.

GHG EMISSIONS ACCOUNTING

Eni has implemented a process to collect, account for and report GHG emissions based on the following elements:

- internal procedures have been implemented for the identification of material GHG emission sources and for the identification of common methodologies to calculate GHG emissions at the bottom-up level. Methodologies are broadly inspired by WBCSD GHG Protocol, IPIECA O&G Guidance and API Compendium;
- centralized tools have been implemented to ensure a proper calculation of GHG Emissions at the bottom-up level. Information tools are managed by centralized units and verified by third parties to ensure that the emissions are estimated with the same approach throughout the subsidiaries, minimizing the risk of error;
- specific procedures for data collection are applied, consistently with the organizational structure of the Company, clearly identifying roles and responsi-

41) For 2022 equal to 3 MtCO₂eq. from NCS.

42) For 2022 equal to 3 MtCO₂eq. from NCS.

43) Eni has carried out an analysis to assess the materiality of other GHG gases (HFCs, PFCs and SF6) based on available reported data. The analysis showed that these are not material for Eni as well as for the Oil & Gas industry, as they remain far below the 0.1% of the total CO₂+CH₄+N₂O, as stated in the Kyoto protocol.

44) As communicated by the European Environment Agency, GWP used in calculations since 2015 are: 25 for CH₄ and 298 for N₂O.

bilities and the reporting timeline. Data are collected with a bottom-up approach: GHG operators of sites and facilities within Eni's operational boundary insert data into Eni's database. Subsequently, these data are consolidated by the Central Unit and stored on servers, in accordance with Eni's internal rules and procedures. Quality assurance/quality control procedure are applied to ensure the accuracy and consistency of emissions data. Additional information is also collected to ensure data consistency, to track performance and to better explain potential changes in trends and objectives.

Finally, internal audits are provided for at various levels, also covering GHG emissions data. Appropriate measures are implemented, where possible, to minimize the level of uncertainty associated with activity data (consumption) and emission factors, such as: (i) the application of uniform standards and the use of accredited laboratories to determine emissions factors; (ii) the use of measurement instruments, calibrated and periodically checked in accordance with international standards, to calculate energy consumption (activity data).

GHG ACCOUNTING METHODOLOGIES

DIRECT GHG EMISSIONS - SCOPE 1

Stated Scope 1 GHG emissions come from sources owned or controlled by Eni Group, including:

- emissions from "core" and support operations owned or controlled by Eni, including GHG emissions connected with energy generation export to both Eni's and out of boundary sites;
- emissions from leased assets/operations (leased vehicles fleet).

Scope 1 GHG emissions are classified in the following categories:

Greenhouse gas emissions from combustion and process	GHG emissions from stationary combustion, mobile sources and industrial process operations.
Greenhouse gas emissions from flaring	GHG emissions from the controlled combustion of hydrocarbons during flaring. This type of source includes emissions deriving from: routine flaring, non-routine and emergency flaring.
Greenhouse gas emissions from venting	GHG emissions from venting in Oil & Gas exploration and production operations, electricity generation and gas transportation operations. In detail: CO ₂ and CH ₄ within unburned gases discharged through venting openings and CO ₂ from oilfields associated with Upstream production.
CH ₄ fugitive emissions	Leaks in equipment such as pumps, valves, compressor seals, etc.

GHG emissions are expressed in metric tonnes of CO₂ equivalent, using Global Warming Potential (IPCC, 4AR) as the conversion factors for CH₄ and N₂O.

The calculation of emissions is derived from estimated Activity data (e.g. fuel consumed, electricity, distance travelled). Based on their physical origin, data are taken from: (i) fuel meter records; (ii) utility bills, e.g. for electricity consumption; (iii) direct measurement (such as LDARs for fugitive emissions); (iv) other methods used at some Eni sites and facilities.

Emissions factors used are mostly calculated using the chemical composition of the gas⁴⁵ or taken from the literature, in line with:

- EU-ETS Regulation 2018/2066: table of national standard parameters for the year 2022. Revised and published by the Ministry of Ecological Transition, applied to: natural gas, LPG, refinery fuel gas, oil-derived gas, flare gas;

- API Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry 2009 for CO₂, CH₄ e N₂O.

In Eni's sites and facilities where a leak detection and repair programme (LDAR) is in place, fugitive GHG emissions are estimated, reported and monitored through periodic measurements. Emissions factors are mainly derived from API or EPA standards (e.g. EPA Protocol No. 453) and emissions are expressed in tCO₂eq./year. At sites where the LDAR programme is not yet in place, fugitive emissions are estimated from oil and gas production using standard emissions factors (API Compendium 2009).

INDIRECT GHG EMISSIONS - SCOPE 2

from third parties and consumed by Eni. The general criterion for estimating emissions is the same as that used for Scope

1. Emissions are estimated by applying an approach based on the place of origin of the energy carriers, considering the average energy mix in Countries where third party purchases occur (location-based approach).

The reference document for Scope 2 Emissions Factors from electricity purchases is "IEA Emissions Factors 2021". Emissions factors used to calculate indirect emissions from steam purchases are derived from the API Compendium 2009.

The trading of electricity carried out by Eni and their relevant GHG emissions is accounted for as Scope 3, Category no. 3 "Fuel and Energy-related activities".

SCOPE 3 INDIRECT EMISSIONS

GHG emissions connected with the Eni value chain and not accounted for as either Scope 1 or Scope 2 GHG emissions. Based on the WBCSD/WRI GHG Protocol Corporate Value Chain (Scope 3) Ac-

counting and Reporting Standard and the IPIECA standard, Scope 3 indirect GHG emissions are classified according to the categories listed in the table at page 68. For the Oil & Gas sector, the most relevant category is that related to the use of the products sold (cat.11). For this category, emissions are estimated according to the

IPIECA Net Volume Accounting criterion⁴⁶, using upstream equity hydrocarbon production as activity data, and assuming that all sold oil and natural gas production is consumed during 2022. Starting from the volumes of oil sold, finished products sold are calculated based on IEA conversion factors for a standard barrel of oil.

The calculation of emissions includes assumptions regarding the final destination of products sold⁴⁷.

GHG EMISSIONS

The Scope 1 GHG emissions categorized by type of gas and Business Unit are reported below:

Scope 1 GHG emissions (t)	Upstream	GGP	GTR&M	Versalis	Enipower	Other	Eni
CO ₂	20,234,160	1,999,745	3,589,400	2,348,365	9,697,912	17,446	37,887,029
CH ₄	45,631	2,859	535	278	222	92	49,617
N ₂ O	526	52	78	64	175	0	895
tCO₂eq.	21,531,529	2,086,807	3,625,911	2,374,372	9,755,754	19,774	39,394,146

Emissions reported as Upstream also include contributions of some power plants generating electricity not linked with hydrocarbon production. Excluding this contribution, Upstream GHG

emissions related to hydrocarbons production in 2022 are equal to 20,259,824 tCO₂eq. This figure is used to calculate the Upstream GHG emissions intensity index.

The following table shows the 2022 Scope 2 Indirect Emissions from the purchase and internal use of electricity, steam, heating and cooling, broken down by business line:

Scope 2 GHG emissions (t)	Upstream	GGP	GTR&M	Versalis	Enipower	Other	Eni
CO ₂	296,125	3,866	28,894	346,271	54,990	56,539	786,684
CH ₄	6	0	1	12	2	2	24
N ₂ O	1	0	0	3	1	1	5
tCO₂eq.	296,565	3,869	29,011	347,477	55,193	56,757	788,871

Scope 2 GHG emissions by type of purchased energy are shown in the table below:

GHG Emissions Vectors	(tCO ₂ eq.)
Purchase of electricity	645,128
Steam purchases	143,743
Overall GHG Scope 2	788,871

45) In Eni's facilities which are within scope of European Trading Scheme, if mandatory and chemical composition of fuel gas or flare gas are known, a source specific emissions factor is calculated; otherwise emissions factors from references above are used. In Upstream sites, if the chemical composition of fuel gas, flare and vented gas are known, a specific emission factor is calculated, otherwise emissions factors from the API Compendium are used.

46) References: estimating petroleum industry value chain (Scope 3) greenhouse gas emissions. Overview of methodologies, IPIECA – 2016.

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

Below is the classification of Scope 3 emissions according to the GHG Protocol categories.

Id.	Category	Description
1	Purchased goods and services	GHG emissions associated with goods and services purchased from the first level supply chain, through purchase contracts managed by Eni's procurement department, that provides information on the type of purchases and associated expenditure. The boundary covers Eni and its subsidiaries; some goods and services not managed by the procurement department may be included in other categories (e.g. transportation).
2	Capital assets	GHG emissions associated with capital goods purchased from the first level of the supply chain and through purchase contracts issued by Eni's Procurement department. Capital goods purchases are those identified as Capex in Eni's Annual Report 2022. The scope covers Eni and its subsidiaries.
3	Electricity purchased and sold	GHG emissions from fuel and energy are not accounted for either in Scope 1 or Scope 2, purchased by Eni and sold to end users in 2022. Includes Power and Plenitude electricity sales.
4	Upstream transportation and distribution of products	GHG emissions from purchased transportation and distribution services paid for by Eni and carried out with vehicles not owned by Eni, including: (i) crude oil and petroleum product maritime transportation, based on the fuel consumed in direct transportation (laden shipping); (ii) petroleum products road transportation; (iii) equipment and materials transportation by vessels (Upstream).
5	Waste generated in operations	GHG Emissions from waste management carried out by third parties, during disposal and treatment of waste generated in Eni's operations (100% operated). GHG emissions of waste sent to landfills include those from both transportation and disposal operations; GHG emissions from waste that undergo incineration, recycling or biological/chemical/physical treatment are limited to their transportation only.
6	Business travel	GHG emissions generated by vehicles not owned by Eni used by Eni's employees for business travel in 2022. Emissions from leased vehicles operated by Eni are included in category 7. They include emissions from cars, planes and trains, calculated on the basis of travel tickets provided by the Eni Travel Management Support service.
7	Employee commuting	GHG emissions from commuting from home-workplace and back, carried out by Eni's employees in 2022. Travels by helicopter or by car from/to Eni's offshore facilities with leased or third party vehicles are included in this category. Commuting of Eni joint venture employees is not included.
8	Upstream leased assets	GHG emissions from assets not owned but leased by Eni. Whenever an asset leased by Eni fall within its organizational boundary, the relevant GHG emissions are accounted for as Scope 1 and those from electricity consumption as Scope 2 emissions. GHG emissions within this category have not been estimated in 2022, as relevant activity data are not readily available.
9	Downstream transportation and distribution of products	GHG emissions related to transport and distribution services for sold products (not paid for by Eni). GHG emissions from transportation and distribution services purchased by Eni are accounted for in Category 4, because the transportation occurs before they are sold to end users. Indeed, most of Eni's products are fuels, so once sold to end users they are not transported or distributed. Moreover, this category is not expected to be material according to the IPIECA/API methodology for estimating Scope 3 emissions from the O&G Industry.
10	Processing of sold products	GHG emissions from processing carried out by a third party of crude oil and natural gas sold by Eni. It includes equity production of crude oil and natural gas not sent to Eni refineries or sold internally to Eni subsidiaries.
11	Use of sold products	GHG emissions from the use of Eni's finished products from quota production of oil and natural gas sold in 2022. Emissions are calculated considering the different types of products sold.
12	End-of-life treatment of sold products	GHG emissions associated with the end-of-life treatment of products not burned during their use. Eni products with relevant end-of-life treatment are: (i) asphalts and lubricants - Refining; (ii) olefins, aromatics, intermediates, styrene polyethylene, elastomers - Petrochemicals. The calculation of emissions refers to the product transport and processing phases.
13	Downstream leased assets	GHG emissions from assets owned by Eni but leased to third parties. The emissions in this category are not considered relevant for the Oil & Gas industry. Eni does not account for Scope 3 emissions related to facilities and buildings not owned and not operated by Eni due to the difficulties with traceability of the data. Furthermore, Eni cannot control the emissions and does not have the opportunity to implement a mitigation project, so this source should be considered as not relevant.
14	Franchises	GHG emissions from fuel stations under franchises, not included in the Scope 1 and 2 emissions.
15	Investments	GHG emissions from operations and investments (classified as such in the Annual Report) carried out in the reporting year. Investment emissions are potentially material only for those companies with significant joint ventures that are not included within their Scope 1 and 2 emissions boundary (inventory). In the case of Eni, GHG inventory is based on the operational approach and also includes 100% emissions of joint venture investments in which Eni is the operator. This leads to an already conservative estimation because operated production is far higher than Eni's equity production.

In the following table the Scope 3 GHG emissions for 2022 per category are displayed:

Id	Emission sources	(tCO ₂ eq.)
1	Purchased goods and services	842,494
2	Capital assets	691,832
3	Electricity purchased and sold	1,724,373
4	Upstream transportation and distribution of products	1,295,250
5	Waste generated in operations	143,100
6	Business travel	30,029
7	Employee commuting	100,892
8	Upstream leased assets	
9	Downstream transportation and distribution of products	
10	Processing of sold products	9,910,832
11	Use of sold products	164,316,808
12	End-of-life treatment of sold products	82,446
13	Downstream leased assets	
14	Franchises	144,628
15	Investments	

The following table shows 2022 data for the medium to long-term GHG emissions indicators:

Medium-to-long-term indicators	2022
Net carbon footprint UPS (MtCO ₂ eq.)	9.9
Net carbon footprint Eni (MtCO ₂ eq.)	29.9
Net GHG Lifecycle Emissions (MtCO ₂ eq.)	419
Net Carbon Intensity (grCO ₂ eq./MJ)	66

ANNEX - REFERENCES

Data and information included in this document are consistent with "best practices" for inventory development and are derived from the guidelines provided by:

- WBCSD/WRI GHG Protocol Initiative, A Corporate Accounting and Reporting Standard;
- UNI EN ISO 14064-1:2012 Italian adoption of EN ISO standard on "Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals";
- Intergovernmental Panel on Climate Change (IPCC), Guidelines for National Greenhouse Gas Inventories, 2006;
- American Petroleum Institute (API), Compendium of Greenhouse Gas Emissions

Methodologies for the Oil and Natural Gas Industry, 2009;

- IPIECA/API, Estimating petroleum industry value chain (Scope 3) Greenhouse Gas Emissions – Overview of methodologies, 2016;
- WBCSD/WRI GHG Protocol Initiative, Corporate Value Chain (Scope 3) accounting and reporting Standard;
- WBCSD/WRI GHG Protocol Initiative, Technical Guidance for calculating Scope 3 emissions (supplement to Corporate Value Chain (Scope 3) accounting and reporting Standard);
- Intergovernmental Panel on Climate Change (IPCC), 4th IPCC Assessment Report Climate Change, 2007;

- EU ETS Regulation 2018/2066, Table of national standard parameters for the year 2022, reviewed and published by the Italian Ministry for environment, sea and land protection;
- UK Government GHG Conversion Factors for Company Reporting, published by the Department for Environment, Food & Rural Affairs (DEFRA) for the year 2022.

Furthermore, Eni Group's protocols and procedures on GHG emissions are applied. For the Net GHG Lifecycle emissions and the Net Carbon Intensity indicators, the reference is the "Methodology for the assessment of GHG emissions along the value chains of Eni products 2020 revision – abstract".



Independent auditor's report on the reasonable assurance engagement of direct (Scope 1) and indirect (Scope 2) GHG emissions and on the limited assurance of indirect (Scope 3) GHG emissions, Lifecycle GHG Emissions Indicators, Net Zero Carbon Footprint Eni and Net Zero Carbon Footprint Upstream (Scope 1 and 2) on an equity basis disclosed in Eni Group's "Statement on GHG Accounting and Reporting – Year 2022"

To the Board of Directors of Eni SpA

We have been engaged to perform an engagement that includes reasonable assurance on the direct (Scope 1) and indirect (Scope 2) Greenhouse Gases (hereinafter "GHG") emissions and limited assurance on the indirect (Scope 3) GHG emissions, on the Lifecycle GHG Emissions Indicators, on the Net Zero Carbon Footprint Eni and on the Net Zero Carbon Footprint Upstream (Scope 1 and 2) on an equity basis disclosed in the "Statement on GHG Accounting and Reporting – Year 2022" of Eni Group (hereinafter the "Group") for the year ended 31 December 2022 (hereinafter the "GHG Statement").

Responsibilities of the Directors for the GHG Statement

The Directors of Eni SpA are responsible for preparing the GHG Statement in accordance with the applicable criteria, as indicated in the Annex "References" of the GHG Statement.

The Directors are responsible for that part of internal control that they consider necessary to prepare a GHG Statement that is free from material misstatements due to fraud or unintentional behaviours or events.

Moreover, the Directors are responsible for defining the GHG performance targets of Eni Group, as well as for identifying the stakeholders and the significant aspects to be reported.

Auditor's independence and quality control

We are independent in accordance with the principles of ethics and independence set out in the Code of Ethics for Professional Accountants published by the International Ethics Standards Board for Accountants, which are based on the fundamental principles of integrity, objectivity, competence and professional diligence, confidentiality and professional behaviour.

PricewaterhouseCoopers SpA

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Our audit firm adopts International Standard on Quality Management 1 (ISQM Italy 1) and, accordingly, maintains an overall quality control system which includes processes and procedures for compliance with ethical and professional principles and with applicable laws and regulations.

Auditor's Responsibilities

We are responsible for expressing a conclusion, on the basis of the work performed, regarding the compliance of the GHG Statement with the applicable criteria applied as indicated in the Annex "References" of the GHG Statement. We conducted our engagement in accordance with the "International Standard on Assurance Engagements ISAE 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (hereafter "ISAE 3000 Revised") and "International Standard on Assurance Engagements 3410 – Assurance Engagements on Greenhouse Gas Statement" (hereafter also "ISAE 3410"), issued by the International Auditing and Assurance Standards Board (IAASB) for reasonable assurance (Scope 1 and Scope 2 GHG Emissions) or limited assurance (Scope 3 GHG emissions, Lifecycle GHG Emissions Indicators, Net Zero Carbon Footprint Eni and Net Zero Carbon Footprint Upstream - Scope 1 and 2 - on an equity basis) engagements. The standard requires that we plan and perform procedures to obtain reasonable or limited assurance about whether the GHG Statement is free from material misstatement; it also indicates that a "GHG quantification is subject to inherent uncertainty" because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

A reasonable assurance engagement in accordance with ISAE 3000 Revised and ISAE 3410 (carried out with regard to Scope 1 and Scope 2 GHG emissions) involves performing procedures to obtain evidence about the quantification of emissions and related information in the GHG Statement. The nature, timing and extent of procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error, in the GHG Statement. In making those risk assessments, we considered internal controls relevant to Eni Group's preparation of the GHG Statement. The reasonable assurance engagement also includes interviews, primarily with company personnel responsible for the preparation of the information presented in the GHG Statement, analysis of documents, recalculations and the following activities aimed at:

1. understanding of the process and the risks underlying the generation, detection and management of the Scope 1 and Scope 2 GHG emissions data and information reported in the GHG Statement. In order to assess the above-mentioned risks of the subject matter information we have conducted interviews and discussions with the management of Eni Group;
2. performing control testing activities to respond to a set of identified risks; in particular, we have conducted interviews and discussions with the management of Eni Group in order to:
 - select controls to test focusing on those controls deemed relevant for the scope of the assurance activity;
 - assess and consider the risk associated with each control selected for testing, in order to determine the nature, timing, and extent of evidence to be obtained about the control's operating effectiveness;
 - based on the above, evaluate and obtain evidence whether the controls selected for testing have operated effectively;
 - comment and discuss any deviation and understand its materiality;



3. performing substantive testing activities to respond to a set of identified risks; in particular, we have conducted interviews and discussions with the management of Eni Group in order to:
- understand the processes underlying the preparation, collection and management of the significant qualitative and quantitative information included in the GHG Statement;
 - test the subject matter information for mathematical accuracy, consistency and cross-referencing with relevant documentation acquired;
 - comment and discuss any deviation and understand its materiality.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

The limited assurance engagement (carried out with regard to Scope 3 GHG emissions, Lifecycle GHG Emissions Indicators, Net Zero Carbon Footprint Eni and Net Zero Carbon Footprint Upstream - Scope 1 and 2 - on an equity basis) in accordance with ISAE 3000 Revised and ISAE 3410 involves assessing the suitability in the circumstances of Eni Group's use of applicable criteria applied as indicated in the Annex "References" of the GHG Statement as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we have performed the following activities:

- a) understanding of the processes that lead to the generation, detection and management of the Scope 3 GHG emissions, Group's Lifecycle GHG Emissions Indicators, Net Zero Carbon Footprint Eni and Net Zero Carbon Footprint Upstream (Scope 1 and 2) data and information reported in the GHG Statement;
- b) performing of limited verification procedures to ascertain the correct calculation and aggregation of data, by means of interviews and discussions with the management of Eni Group and of limited documentary evidence procedures.

The procedures performed in a limited assurance engagement vary in nature and timing form, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Eni Group's GHG Scope 3 GHG emissions, Lifecycle GHG Emissions Indicators, Net Zero Carbon Footprint Eni and Net Zero Carbon Footprint Upstream (Scope 1 and 2) on an equity basis have been prepared, in all material respects, in accordance with the criteria applied as indicated in the Annex "References" of the GHG Statement as the basis for the preparation of the GHG statement.



Conclusion

In our opinion, Eni Group's direct (Scope 1) and indirect (Scope 2) GHG emissions for the year ended 31 December 2022 disclosed in the GHG Statement are prepared, in all material respects, in accordance with the applicable criteria, as indicated in the Annex "References" of the GHG Statement.

Based on the limited assurance procedure we have performed, nothing has come to our attention that causes us to believe that Eni Group's:

- indirect (Scope 3) GHG emissions for the year ended 31 December 2022,
- Lifecycle GHG Emissions Indicators for the year ended 31 December 2022,
- Net Zero Carbon Footprint Eni and Net Zero Carbon Footprint Upstream (Scope 1 and 2) on an equity basis for the year ended 31 December 2022,


disclosed in the GHG Statement are not prepared, in all material respects, in accordance with the applicable criteria, as indicated in the Annex "References" of the GHG Statement.

Other aspects

We have verified that Eni Group owns plants subject to the European Union Emissions Trading Scheme - EU ETS, whose GHG emissions are verified and certified by a third-party certification body in accordance with the relevant legislation. We have carefully analysed the activities performed by the third-party certification body and we have evaluated the sufficiency and appropriateness of the evidence obtained. Therefore, we have deemed appropriate not to perform additional assurance activities on the certified GHG emissions subject to the EU ETS scheme.

Milano, 10 May 2023

PricewaterhouseCoopers SpA


Paolo Bersani
(Authorised signatory)

Eni's sustainability reporting

Eni narrates its role in the energy transition through sustainability reporting, sharing its values, corporate strategies, objectives and achievements. Aware of the increasing centrality of non-financial information, Eni has developed a structured sustainability reporting system with the aim of satisfying over the years to satisfy the information needs of its stakeholders in a comprehensive and timely manner in terms of variety and depth.



Your feedback is important to us. If you have any comments, suggestions or questions, please write an email to sostenibilita@eni.com



Eni SpA

Headquarters

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Capital Stock as of December 31, 2022: € 4,005,358,876.00 fully paid

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Layout and supervision

K-Change - Rome

MANDATORY REPORTING



The **Consolidated Non-Financial Statement 2022 (NFI)**, prepared i.a.w. the requirements of Legislative Decree 254/2016 (adopting European Directive 95/2014) and published in the 2022 Annual Financial Report, provides a concise and integrated disclosure of the management model, the policies implemented, the main risks and results related to the various sustainability issues.

VOLUNTARY REPORTING



Eni for 2022 - A just transition describes how, through the three levers of the integrated business model, Eni creates long-term value. Eni for 2022 - Sustainability Performance (only available online) provides an overview of sustainability key performance indicators over five years. The summary key contents are available in the **Executive Summary**.

Other reports: in the coming months, Eni will also publish Eni for Human Rights, which describes its strategy for promoting and respecting human rights and reports on its main activities and key performance indicators. In addition, Eni publishes other sustainability reports annually, both at the local and subsidiaries level, which will be available during 2023 on eni.com.

RECOGNITIONS RECEIVED BY ENI IN 2022

MSCI ESG RATINGS Confirmed by MSCI in its ESG "A" rating	Moody's ESG Solutions Confirmed "advanced", ranked 1st out of 30 European O&G companies	iTraxx Index Confirmed in the iTraxx ESG Index	WDI Included in the Top 10% of participating companies	Bloomberg Gender Equality Index 2023 Included for the 2nd year
SUSTAINALYTICS Confirmed in the medium risk range	BLOOMBERG NEW ENERGY FINANCE Achieved 4th place out of 41 global majors considered	FTSE4Good Confirmed in the FTSE-4Good Developed stock exchange index for the 16th consecutive year	ISS ESG Included in the PRIME Investment Grade in September 2021	Equileap Included in the Top 100 Gender Equality Ranking
WBA Just Transition Included in the 1% of companies meeting most of the requirements of the Just Transition assessment	CDP Confirmed leadership disclosure on climate change (A-). Rated B for Water Security, in line with the O&G industry average	WBCSD Included for the 4th year among the ten best-performing companies for its sustainability reporting	Climate Action 100+ Confirmed as one of the most aligned companies with the Climate Action 100+ Net Zero Company Benchmark in terms of GHG emissions reduction targets, climate governance and climate disclosure	
ISS Quality Score Achieved ESG excellence scores	MIB® ESG Confirmed for the second time in the	Carbon Tracker Initiative First among peers in Integrated Energy Company ranking	ECOVADIS Achieved a rating of 73 out of 100, falling into the 98th percentile of companies with the highest score globally	



Eni for 2022 - Sustainability Report

