Eni FOR 2023

Sustainability performance

eni

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.

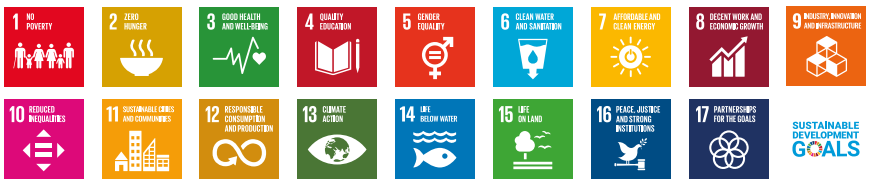
9 Our work is based on passion and innovation,
on our unique strengths and skills.

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 UN's 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 2023

SUSTAINABILITY PERFORMANCE

Disclaimer

Eni for 2023 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 founded 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, development of scientific research, 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 2023 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. The reporting of GHG Scope 3 emissions and the related targets is not to be understood as the assumption of any legal responsibility in relation to the actual and/or potential impacts of said GHG emissions.

Photos

All the photos of the covers and the reports Eni for 2023 come from the Eni photographic archive.

Translations

The original text of Eni for – where not otherwise indicated – is in Italian. Translations into other languages are taken from the original text. In case of discrepancies, the contents of the Italian version prevail over those of the translation into any other language.

Why read Eni for 2023?

Eni for 2023 describes Eni's path to a Just Transition that guarantees access to Just Transition, the just energy transition, with the 2050 target for carbon neutrality, to mitigate costs and share social and economic benefits with workers, suppliers, communities and customers inclusively and transparently. The storytelling is structured according to the three levers of the integrated business model – Carbon neutrality by 2050, Operational excellence and Alliances for development – which define Eni's scope of action to create long-term value for all stakeholders. In contrast to the Consolidated Disclosure of Non-Financial Information, Eni for delves into stories, concrete cases and testimonies to ensure access to efficient and sustainable energy.

REPORTING PRINCIPLES AND CRITERIA

Eni for 2023 is prepared per the "Sustainability Reporting Standards" of the Global Reporting Initiative, in accordance with the GRI Universal (2021) and Sector Standard Oil & Gas (2021) and in line with the 10 principles of the Global Compact. The **Eni for 2023 – 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)**; and **Women's Empowerment Principles (WEPs).**

EXTERNAL ASSURANCE

In line with previous editions, Eni for 2023 also underwent a ▶ **limited assurance** audit by the independent auditors (PwC), who audited also the ▶ **Annual Report**, which includes the Non-Financial Statement. Scope 1 and Scope 2 Operated (no equity) GHG emissions are subject to **reasonable assurance** and this report is included in Eni for Performance.

LEGEND

▶ External Links Internal links

Introduction

This document, together with ▶ Eni for 2023 - A Just Transition, is part of Eni's voluntary sustainability reporting. It aims to illustrate the Group's sustainability performance. The Key Performance Indicators (KPIs) related to the five-year period 2019-2023 are represented, according to the three levers of Eni's integrated business model, Carbon Neutrality by 2050, Operational Excellence and Alliances for Development - that are Eni's foundations for reaching the objectives of creating long-term value for all stakeholders. In fact, Eni is committed to contributing, both directly and indirectly, to the achievement of the 17 Sustainable Development Goals (SDGs) by seeing new business opportunities and supporting the Just Transition – a socially just energy transition – to ensure access to efficient and sustainable energy with the goal of achieving net zero emissions by 2050. This commitment calls for 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 and minimising existing inequalities.

In this context, business management is measured by means of sustainability indicators which direct the processing of future strategies and goals along a path of continuous improvement. The development of a specific document, and subject to audit activities along with ▶ Eni for 2023 - A Just Transition, in the audit activities, that present the non-financial performance and the evolution of its transformation path, reflects the aim of ensuring transparency with regard to Eni's operations to maintain a constructive and proactive dialogue with its stakeholders.

REFERENCE STANDARDS

Eni for 2023 - Sustainability performance, as well as the ▶ Consolidated Disclosure of Non-Financial Information, is prepared in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative 2021 (GRI) - Universal and Sector Standards (GRI 11 - Oil & Gas) published in 2021. In continuity with previous editions, the document aligns with 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", which defines metrics creation of long-term value and to further promote the convergence of ESG standards and principles. In addition, it includes metrics from the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board Exploration & Production (SASB), the EU Sustainable Finance Disclosure Regulation (SFDR), the Women's Empowerment Principles (WEP) and the Climate Action 100+ initiative. The 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 (SDGs)

Aware of the key role the energy sector plays and the development of its business in addressing the current challenges, Eni defines the objectives of the Four-Year and Long-Term Strategic Plan, among others, to actively contribute to the 17 SDGs of the UN's 2030 Agenda for Sustainable Development. These represent common goals for sustainable development of the current complex social challenges and are an important reference for the international community. Eni identifies specific qualitative and quantitative indicators, set out in this document[1] to monitor and measure its contribution. Eni directs its business according to these KPIs, providing transparent evidence of both the value generated and the actions to mitigate any negative externalities caused, with the constant objective of seizing new opportunities for improvement.

1 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 2023 - A Just Transition

BOARD OF DIRECTORS AND SUPERVISORY BODIES OF ENI GROUP[a]

		2019	2020[b]	2021	2022	**2023[c]**	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**	
indipendent[d]		7	7	7	7[e]	**7[e]**	
non indipendent		2	2	2	2	**2**	
For age groups							
under 30					0	**0**	
30-50					2	**1**	
over 50					7	**8**	
Representation of Minority Shareholders		3	3	3	3	**3**	
Presence of women on the Board of Directors		3	4	4	4	**4**	**8.5**
Eni SpA Board of Directors Annual Meetings		13	15	13	16	**15**	
Average attendance at Eni SpA Board of Directors	(%)	100	100	100	97.9	**96.3**	
Annual board induction sessions/ongoing training of Eni SpA Board of Directors	(number)	1	3[f]	3[g]	2[g]	**7[h]**	
Presence of women on the management bodies of Eni subsidiaries	(%)	29	26	24	24	**28**	**5.5**
Presence of women on the supervisory bodies of Eni subsidiaries[i]		37	37	43	38	**43**	**5.5**

(a) For consistency with the representation in the 2023 balance sheet, the Eni Group is understood to mean Eni SpA and its subsidiaries consolidated by the line-by-line method.
(b) For the composition, refer to the Board in office from the 13th of May 2020.
(c) For the composition, refer to the Board in office from the 10th of May 2023.
(d) Refers to independence as defined by applicable laws, referred to in Eni's By-Laws.
(e) Seven (7) Directors are also independent pursuant to the Corporate Governance Code.
(f) Further induction sessions open to all Directors and Statutory Auditors were held within the Board Committees and in the Board of Statutory Auditors.
(g) Further induction sessions open to all Directors and Statutory Auditors were held within the Board Committees.
(h) With reference to the number of sessions conducted overall, of which four sessions open to all Directors and Statutory Auditors were held within the Board Committees.
(i) Outside of Italy, only the companies with a supervisory 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 designated by the minority shareholders; their respective Chairmen are appointed by the Shareholders' Meeting with legal majorities. Three directors and two statutory auditors, including the Chairman of the BoSA were appointed by minority shareholders[2]. The current BoD was appointed by the Shareholders' Meeting held on May 10th, 2023, with term of office until the approval of the financial statements for the year ended December 31st, 2025. For the appointement of the Directors, the Shareholders' Meeting took into account the guidelines, promptly communicated to the market, by the previous BoD on the quantitative and qualitative composition considered to be optimal. For further details on these guidelines and the self-assessment activities performed by the Board of Directors, please refer to the ▶ Annual Report 2023. In terms of gender diversity, more than 44% of the members of the BoD and 40% of the BoSA (including its Chair), are women. The number of independent Directors on the BoD exceeds the number required in the By-Laws, by law and Corporate Governance Code. In line with the practice launched several years ago, at the start of the new term of office, Eni provided training programmes ("Board Induction") to support the BoD and the BoSA with training sessions on institutional, business and sustainability issues, in BoD, Committees and BoSA meetings based on the presentation of Eni's business and organization by top management. For more details on Board Induction please refer to the ▶ Annual Report 2023 and the ▶ Corporate Governance and Shareholding Structure Report 2023. The internal regulation about the "Corporate Governance of Eni companies", without prejudice to legal obligations, provides 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, this regulation indicates the share (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 obligations[3]. In 2023, the overall percentage of women in the management bodies and supervisory bodies of subsidiaries increased compared to 2022, and is 28% and 43%. For more details on the roles and responsibilities in the Governance of sustainability at Eni as well as the internal control and risk management system, please refer to the ▶ Annual Report 2023 and the ▶ Corporate Governance and Shareholding Structure Report 2023.

REMUNERATION

The strategic commitment to decarbonization and to peoples' safety is part of the essential goals of the Company and, therefore, is 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 management commitment on the reduction of the most serious incidents. Thus, the overall weight of the sustainability goals is 37.5% for the CEO, while it varies for the company management according to the responsibilities assigned; (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 all Eni management recipients of the plan. The following table shows, for the current and previous term of office: (i) the percentage of variable remuneration associated with the objectives on long-term, with respect to total remuneration; (ii) the percentage of the variable remuneration linked to short- and long-term sustainability objectives associated with the total variable remuneration, calculated at target and maximum sustainability performance level within a target overall performance level.

		Policy Mandate 2020-2023		Policy Mandate 2023-2026	
		Target	Maximum	Target	Maximum
% of CEO remuneration linked to long-term objectives	(%)	55	65	55	65
% of CEO variable remuneration linked to sustainability objectives		36	55	36	55

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

CEO PAY RATIO

The table below shows the pay ratios between the CEO/DG remuneration and the median remuneration of employees in Italy (main operating location) and of all employees, calculated with reference to fixed remuneration and to total remuneration[4]. The average total remuneration of all employees compared to 2022 varied by 2.5% while that of the CEO/DG varied by 32% mostly due to the change in the Long-Term Share Incentive awarded in 2023, due to the increase in Eni's share price compared to its issue value (EUR 15.27 vs. EUR 8.21).

	2020	2021	2022	**2023**
Employees in Italy				
Ratio between the CEO/DG fixed remuneration and the median fixed remuneration of employees	37	36	35	**35**
Ratio between the CEO/DG total remuneration and the median total remuneration of employees	97	138	137	**172**
Ratio between the annual percentage change in the CEO/DG annual total remuneration and the annual percentage change in the median total remuneration of employees			0.83	**7.00**
All employees				
Ratio between the CEO/GM fixed remuneration and the median fixed remuneration of employees	36	36	35	**36**
Ratio between the CEO/GM total remuneration and the median total remuneration of employees	97	141	140	**180**
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			0.91	**12.86**

ECONOMIC VALUE

		2019	2020	2021	2022	**2023**	SDGs target
Economic value generated	(€ million)	71,565	45,638	78,092	134,232	**95,594**	**8.2 9.1 9.4 9.5**
Economic value distributed[(a)]		63,103	41,437	66,138	120,451	**89,878**	
of which: operating costs		50,874	33,551	55,549	102,529	**73,836**	
of which: wages and salaries for employees		2,996	2,863	2,888	3,015	**3,136**	
of which: payments to capital suppliers		4,165	2,974	3,975	6,419	**6,623**	
of which: payments to the Public Administration		5,068	2,049	3,726	8,488	**6,283**	
Economic value retained		8,462	4,201	11,954	13,781	**5,716**	

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

In 2023, Eni generated an economic value of €96 billion, of which €90 billion was distributed, in particular: 82% are operating costs, 7% payments to the Public Administration, 7.5% payments to capital suppliers, and 3.5% wages and salaries for employees. In 2023, the Eni Group received approximately €286 million in financial assistance from the Public Administration. This amount includes about €140 million in tax credits recognised in Italy for energy and gas-consuming companies to meet the higher expenses incurred for purchasing natural gas and electricity and around €30 million in European public contribution to the Plenitude sector for developing the electric supply network. Over the year, investments net of depreciation amounted to €7,413 million, and the total to share buy-backs and dividend payments amounted to €4,885 million, €6,283 million in taxes were paid.

4 Total remuneration includes variable monetary remuneration components and enhanced benefits.

Research and Development

For more information ▶ Eni for 2023 - A Just Transition

		2019	2020	2021	2022	2023	SDGs target
R&D expenditures	(€ million)	194	157	177	164	**166**	9.5
of which: related to decarbonization		102	74	114	114	**135**	
renewables		23	10	18	17	**17**	
energy storage[a] and magnetic confinement fusion		5	9	13	16	**15**	
capture, storage and conversion of CO_2		13	9	17	21	**23**	
chemistry from renewable sources		20	15	20	23	**39**	
hydrogen and new energy carriers		12	12	23	14	**14**	
environment[b]		5	5	9	5	**7[c]**	
biorefining		8	10	9	13	**12**	
efficiency and energy recovery		16	4	5	5	**8**	
of which: safety and risk reduction		20	11	8	4	**5**	
of which: others (e.g. operational efficiency)		72	72	55	46	**26**	
Tangible value generated by Research and Technological Innovation		1,126	951	1,253	1,432	**1,517**	
Patent application first filings[d]	(number)	34	25	30	23	**28**	9.5
of which: related to renewable energy sources		15	7	11	13	**14**	
Existing patents		7,686	7,471	7,290	8,029	**9,893**	
Average age of patents[e]	(years)	9.8	9.2	8.9	9.2	**9.6**	
Number of partnerships on R&D[f]	(number)	1,221	733	766	930	**839**	9.5
of which: with Universities and Research Centers		362	204	193	156	**137**	

(a) Includes technologies for the accumulation of thermal or electrical energy for its subsequent use.
(b) This includes technologies aimed at monitoring, protecting and maintaining the environment as well as remediation.
(c) The environment item includes technologies to reduce water consumption or reuse, even though the removal of any pollutants (about €3 million in 2023) and technologies to monitor, protect and maintain the environment, as well as possible remediation (about €4.2 million in 2023).
(d) The 2023 figures for new first filing patent applications, total and from renewable sources, include Novamont's contribution for a total of 9, all from renewable sources.
(e) The average age of the patent portfolio does not include Novamont and Finproject's contributions, as the consolidation of the relevant data has not yet been completed.
(f) Partnerships consider purchase orders relating to goods and services that are functional to R&D activities.

Research and technological innovation are essential pillars for Eni in its commitment to make access to energy resources more efficient and effective, with the aim of reducing the Net Carbon Footprint. This vision is based on the synergetic utilisation of the skills present in all areas of the company, oriented towards the challenges of an ever-changing energy landscape. The strategic directives, which serve as guidelines for Eni's technological endeavours, are divided into the following points:

- Decarbonization of processes: this objective focuses on various strategies to reduce the environmental impact of industrial processes. Eni is committed not only to reducing CO_2 emissions directly, but also to developing technologies to capture and store CO_2. By adopting more efficient processes and introducing energy carriers with a lower carbon footprint, the company aims to improve energy efficiency overall and promote the adoption of more sustainable solutions in the entire energy production chain;
- circular economy and bio-products: to embrace a circular approach, favouring the transformation of waste and by-products into useful resources. Through the promotion of biorefining and the use of bio-based products, the company aims to reduce its dependency on non-renewable sources and contribute to a more sustainable mobility. Furthermore, Eni is committed to investing in the production of chemical products from renewable and more sustainable raw materials, with the aim of reducing the environmental impact of its activities;
- renewable energy and new technologies: to develop sustainable energy solutions, with a special focus on renewable energy and energy storage technologies. The company invests in innovative projects that make the most of the potential of such sources as solar, marine and wind power. In addition, Eni is pioneering the development of cutting-edge technologies such as magnetic confinement fusion, which could revolutionise the global energy landscape;
- operational excellence: to achieve even higher levels of efficiency and safety by adopting state-of-the-art technology. The company invests in automated and digital systems to optimise operational processes while reducing environmental impact and operating costs. Through constant improvement of safety practices and protocols, Eni aims to ensure a safe working environment and to promote a corporate culture focused on excellence and more sustainable.

The expenditure on research and development is in line with the previous Strategic Plan, amounting to about €868 million over the period 2024-2027. The investment priorities reflect the historical distribution of expenditure over the past five years.

In addition to support to optimize the efficiency and costs of the traditional business, Eni dedicates considerable efforts to improving technologies related to biofuels, new energy carriers, CO_2 capture and use, implementation of renewable energy and research in the field of magnetic confinement fusion.

During 2023, the analysis of the tangible value generated by the application of innovative technologies resulted in benefits of €1,517 million, standing above the average level compared to the previous five-year period. In the Upstream sector, technologies supported several operational steps, leading to increased efficiency and reduced costs. For instance, through an advanced analysis suite, which has radically transformed the petrophysical analysis process, there has been a drastic acceleration in testing times and greater accuracy in the evaluation of key subsurface parameters, as well as the adoption of proprietary technologies for dynamic simulation, allowing for better optimisation of operations and a consequent reduction in overall operating costs. At the same time, in the downstream sector, the supply, pre-treatment and treatment chain at biorefineries. Overall, these technologies and initiatives have generated significant operating costs savings and substantial improvements in efficiency and sustainability. These have all contributed to Eni's mission to transform the energy sector through technological innovation.

In the area of Intellectual Property management in support of technological innovation, the 2023 results and the size of the Intellectual Property portfolio consolidate the figures for Finproject SpA and Novamont SpA, recently acquired by Versalis SpA. In 2023, a total of 28 new first filing patent applications were filed, derived from the protection of the results generated by internal R&D activities and by the external network of cooperation. There included 14 new patent applications directly targeted at developing technologies in the field of renewable sources (biofuels, solar and green chemistry).

In addition to patent applications, 9 further intellectual property rights mostly generated through copyright protection of software relating to algorithms supporting operations in the area of Natural Resources. The increase in the total number of rights in the portfolio of intellectual property rights (9,893 compared to 8,029 in 2022) 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 portfolio's growth (more than 1,500 IP stocks) came from acquisitions aimed at strengthening Versalis' position in the renewable chemicals sector: Finproject, Italy's leading industrial group in the compounding sector and the production of ultra-lightweight products, and Novamont, a world leader in the production of bioplastics and the development of biochemicals and bioproducts. The marginal change in the average age (9.6 years compared to 9.2 in 2022) is attributable to fluctuations in the composition of the patent portfolio.

Carbon neutrality by 2050

For more information ▶ Eni for 2023 - A Just Transition

MAIN TARGET INDICATORS[a]

		2019	2020	2021	2022	2023	Target	SDGs target
Net Carbon Footprint upstream (Scope 1+2)[b]	(million tonnes CO_2eq.)	14.8	11.4	11.0	9.9	**8.9**	UPS Net Zero 2030	
Net Carbon Footprint Eni (Scope 1+2)		37.6	33.0	33.6	29.9	**26.1**	Eni Net Zero 2035	
Net GHG Lifecycle Emissions (Scope 1+2+3)		501	439	456	419	**398**	Net Zero 2050	
Net Carbon Intensity (Scope 1+2+3)	(gCO_2eq./MJ)	68	68	67	66	**65.6**[b]	Net Zero 2050	
Carbon credits, including Natural Climate Solutions	($MtCO_2$/y)	0	1.5	2	3	**5.9**	<25 2050	
Volume of hydrocarbons released to flaring routine (upstream)[c]	(billion Sm^3)	1.2	1.0	1.2	1.1	**1.0**	zero 2025 (subject to project execution in Libya)	
Methane emissions from upstream fugitives (Scope 1)[c]	(kton CH_4)	21.9	11.2	9.2	7.2	**6.0**	-80% 2025 vs. 2014 (achieved in 2019)	
Emissive intensity of methane (upstream)[c]	(%)	0.10	0.09	0.09	0.08	**0.06**	well below 0.2% 2025	
Renewable installed capacity[d]	(MW)	190	351	1,188	2,256	**3,056**	>15 GW 2030	
Capacity of biorefineries	(million tonnes/y)	1.1	1.1	1.1	1.1	**1.65**	>5 million tons/year 2030	12.2 13.1

(a) Where not otherwise specified, indicators are accounted for on an equity basis.
(b) GHG emissions associated with the lifecycle of energy products sold by Eni. For more information, see the GHG Statement.
(c) Accounted for 100% of assets operated/cooperated.
(d) This KPI represents Eni's share and relates primarily to Plenitude.

Eni reports its GHG emissions consistently with leading international standards and industry best practices[5]. In particular, **Scope 1 and 2** emissions are accounted for both as operated assets (100% of emissions from assets over which Eni has operational control) and equity assets (for assets operated by Eni and third parties). **Scope 3** emissions are reported according to the categories defined by the GHG Protocol standard/IPIECA guidelines. The most relevant component for the Oil&Gas segment consists of emissions related to the final consumption of products sold (so-called Category 11). The accounting is performed on an equity share based on the prevailing business segment (upstream hydrocarbon production sold). From 2020, Eni has added a supply chain methodology[6] to its usual reporting approach that allows for an integrated accounting of GHG emissions (Scope 1+2+3) related to the lifecycle of energy products sold by Eni (from a Well-to-Wheel perspective), net of carbon offsets. The volumes of energy products and emissions generated along the entire value chain are quantified based on equity assets and an extended boundary, which includes both own production and volumes purchased from third parties. Eni has adopted this approach to define its medium to long-term decarbonisation targets, both in terms of absolute emissions, **Net GHG Lifecycle Emissions**, and emissive intensity, **Net Carbon Intensity**.

The performance of **key indicators for Eni's targets** are described below. The net indicators are calculated on an equity basis, offset by high-quality carbon credits[8]. The indicators regarding the operated assets cover 100% of GHG emissions both from assets which Eni has operational control over - implying that the Company can implement its policies and operating procedures, even when it owns less than 100% of the assets - and from joint operating companies.

NET CARBON FOOTPRINT UPSTREAM: the indicator considers Scope 1 and 2 GHG emissions from upstream assets operated by Eni and by third parties, net of offsets (generated mainly via NCS ▶ Eni for 2023 - A Just Transition - Eni's Carbon Offset Initiatives). In 2023, the indicator improved by about 10% compared to 2022, thanks to optimization and efficiency measures in operational management.

NET CARBON FOOTPRINT ENI: the indicator considers Scope 1 and 2 GHG emissions from the assets operated by Eni and by third parties, net of the offsets (generated mainly via NCS). In 2023, the indicator improved by about 13%, mainly due to decreased emissions related to the Power[9], GGP, Upstream, and Chemicals businesses.

NET GHG LIFECYCLE EMISSIONS: this indicator refers to the absolute Scope 1, 2, and 3 GHG emissions associated with all energy products sold by Eni, including both those deriving from its own production and those purchased from third parties. In 2023, the indicator decreased by about 5% compared to 2022, mainly driven by the decline in gas sales in the GGP sector. Carbon credits offset 5.9 $MtCO_2$eq. (vs. 3 $MtCO_2$eq. in 2022).

5 For example, the WBCSD/WRI GHG Protocol Initiative, the Corporate Accounting and Reporting Standard and the IPIECA/API/IOGP Petroleum industry guideline for reporting greenhouse gas emissions in 2011.
6 The methodology has been developed in collaboration with independent experts and is progressively improving to reflect the latest developments in emission reporting standards.
7 The perimeter does not include the contribution of the Chemical sector.
8 For more information, see ▶ Eni for 2023 - A Just Transition - Eni's Carbon Offset Initiatives.
9 Due to lower production and the change in Eni's shareholding.

NET CARBON INTENSITY: this indicator is calculated as the ratio of the Net GHG Lifecycle Emissions to the energy content of energy products sold by Eni. 2023 saw a slight reduction of the indicator (-1%) mainly due to the lower emissive impact of the third-party gas portfolio mix and the gradual growth of renewable energy generation.

CARBON CREDITS: the carbon credits Eni uses, obtained mainly from NCS, are high quality, generated and certified according to international standards by entities specialised in forest conservation programmes. Carbon credits used in 2023 amounted to 5.9 $MtCO_2eq.$, up from 3 $MtCO_2eq.$ in 2022. In 2023, emissions of 2.4 million tonnes of $CO_2eq.$[10] were offset by Plenitude, using carbon credits, obtained mainly from NCS.

UPSTREAM ROUTINE FLARING VOLUMES: the volumes of hydrocarbons sent for routine flaring in Upstream operated/cooperated assets decreased by around 8% compared to 2022, mainly due to energy efficiency and flaring down interventions in Egypt, Nigeria, and Ghana.

UPSTREAM METHANE FUGITIVE EMISSIONS: Upstream fugitive emissions are improving (they decreased by about -30 $ktCO_2eq.$ compared with 2022) thanks to LDAR (Leak Detection And Repair) campaigns performed periodically and covering 99.7% of the assets managed by Eni (full coverage is expected by 2024).

UPSTREAM METHANE EMISSION INTENSITY: Upstream methane emissions were significantly reduced (-21%) compared to 2022, mostly thanks to the monitoring campaigns carried out in line with the requirements of the Oil & Gas Methane Partnership 2.0. In 2023, United Nations Environment Programme (UNEP) awarded Eni the "Gold Standard" OGMP 2.0 reporting level. Therefore, methane emissions intensity[11] is improving and equal to 0.06% compared to 0.08% in 2022, in line with Eni's commitment to maintain it well below 0.2%.

INSTALLED CAPACITY FROM RENEWABLE SOURCES: in 2023, Plenitude reached an installed renewable capacity of 3.1 GW (+35% and +0.8 GW compared to 2022). This increment was mainly realized through acquisitions made in Spain (Bonete) and the United States (Kellam), the organic development of projects in Italy, Spain, and Kazakistan, as well as the acquisition of three photovoltaic plants in the United States, with a total capacity of approximately 0.38 GW (agreement signed in December 2023 and transaction closing in February 2024). Renewable electricity production reached 4.2 TWh (+50% compared to 2022), mainly thanks to the contribution of acquired assets and the commissioning of organically developed projects.

BIOREFINING CAPACITY: biorefining capacity is being increased through the acquisition of a 50% stake in the Chalmette biorefinery in the US. The production of biofuels is increasing (+48% compared to 2022) benefiting from the contribution of the Chalmette biorefinery and the higher volumes processed at the Gela biorefinery.

10 Of these, 1.6 $MtCO_2eq.$, related to the gas consumption invoiced to Plenitude customers on September, 30th 2023, were offset in February 2024. By September 2024, however, the remaining part related to gas consumption will be offset in the fourth quarter of 2023.
11 The indicator is calculated as the ratio of the direct upstream methane emissions (from natural gas and oil production) to the sold natural gas production of the upstream operated/cooperated assets.

GHG EMISSIONS[a]

		2019	2020	2021	2022	2023	SDGs target
Net GHG Emissions (Scope 1+2+3)[b]	(million tonnes CO_2eq.)	**241**	**218**	**210**	**194**	**200**	
Direct GHG emissions (Scope 1)		**41.20**	**37.76**	**40.08**	**39.39**	**38.69**	**13.1**
of which: CO_2 equivalent from combustion and process		32.27	29.70	30.58	29.77	**28.67**	
of which: CO_2 equivalent from flaring		6.49	6.13	7.14	6.71	**6.81**	
of which: CO_2 equivalent from venting		1.88	1.64	2.12	2.72	**3.04**	
of which: CO_2 equivalent from methane fugitive emissions		0.56	0.29	0.24	0.20	**0.17**	
Direct GHG emissions (Scope 1) by sector							
Exploration & Production		22.75	21.10	22.29	21.53	**22.92**	
Global Gas & LNG Portfolio		0.25	0.36	1.01	2.09	**0.69**	
Refining & Marketing and Chemicals		7.97	6.65	6.72	6.00	**5.69**	
Plenitude & Power		10.22	9.63	10.04	9.76	**9.36**	
Corporate and other activities		0.01	0.01	0.02	0.02	**0.02**	
Direct GHG emissions (Scope 1) by geographical area							
Italy		18.69	16.80	17.17	16.39	**15.67**	
Rest of Europe		1.22	1.13	1.10	0.71	**0.68**	
Africa		18.45	17.24	19.24	19.57	**19.44**	
Americas		0.67	0.41	0.37	0.40	**0.59**	
Asia and Oceania		2.17	2.18	2.20	2.32	**2.31**	
Direct GHG emissions (Scope 1) by gas							
CO_2		39.37	36.12	38.44	37.89	**37.50**	
CH_4		1.63	1.40	1.37	1.24	**0.98**	
N_2O		0.20	0.25	0.27	0.27	**0.21**	
Carbon efficiency index (Scope 1 + Scope 2)	(tonnes CO_2eq./kboe)	31.41	31.64	31.95	32.67	**31.90**	**13.1**
Direct GHG emissions (Scope 1)/100% operated hydrocarbon gross production (upstream)		19.58	19.98	20.19	20.64	**20.69**	**13.1**
Direct GHG emissions (Scope 1)/equivalent electricity produced (Enipower)	(gCO_2eq./kWheq.)	394	391.4	379.6	392.9	**389.0**	**13.1**
Direct GHG emissions (Scope 1)/refinery throughputs (raw and semi-finished materials)	(tonnes CO_2eq./ktonnes)	248	248	228	233	**232**	**13.1**
Direct methane emissions (Scope 1)	(ktonnes CH_4)	65.3	55.9	54.5	49.6	**39.1**	**13.1**
Volumes of hydrocarbon sent to flaring	(billion Sm^3)	1.9	1.8	2.2	2.1	**2.1**	**13.1**
Production of hydrocarbons in equity	(kboe/day)	1,871	1,733	1,682	1,610	**1,655**	
Gross production hydrocarbons 100% operated	(million boe)	1,114	1,009	1,041	980	**1,034**	
CO_2 emissions from Eni plants subject to EU ETS[c]	(million tonnes CO_2eq.)	19.57	17.32	17.74	16.72	**16.03**	
Quotas allocated to Eni plants subject to EU ETS[c]		7.73	6.84	5.32	4.95	**4.48**	
Indirect GHG emissions (Scope 2)	(million tonnes CO_2eq.)	**0.69**	**0.73**	**0.81**	**0.79**	**0.73**	**13.1**
Indirect GHG emissions (Scope 3)							**13.1**
of which: from use of sold products[d]		204	185	176	164	**174**	
of which: from the processing of sold products		11.8	11.6	11.1	9.9	**10.5**	
of which: from electricity (purchased and sold)[e]		6.3	6.0	6.1	1.7	**1.4**	
of which: from purchased goods and services (supply chain)		2.0	1.3	1.4	1.5	**1.7**	
of which: from transportation and distribution of products		1.6	1.3	1.4	1.3	**1.3**	
of which: from business travel and employees commuting		0.2	0.2	0.1	0.1	**0.1**	
of which: from other contributions		0.5	0.4	0.4	0.4	**0.4**	
Sold production of biofuels	(ktonnes)	256	622	585	428	**635**	**12.2 13.1**
GHG emissions avoided thanks to renewable electricity production by Plenitude	(million tonnes CO_2eq.)	22.7	187	512	1,211	**1,541.5**	

(a) Unless otherwise stated, emissive and consumption KPIs refer to 100% data of assets operated/cooperated. Direct emissions of GHG (Scope 1) cooperate related to the upstream sector amounted to approx. 15.4 million tonnes in 2023.
(b) Net Carbon Footprint Eni (Scope 1+2) plus indirect GHG emissions (Scope 3) from products sold; accounted in equity terms.
(c) In continuity with previous years, 2023 also includes the UK contribution.
(d) Category 11 of the GHG Protocol - Corporate Value Chain (Scope 3) Standard. Estimated based on upstream production sold at Eni's share in line with IPIECA methodologies (non-profit association of O&G for environmental and social issues).
(e) From 2022, the calculation considers the geographical breakdown of electricity sales and the contribution of energy sales certified through Guarantees of Origin, fed into the network and produced by plants powered by 100% renewable sources. For more details, see the GHG Statement.

Below is a performance summary for the main emissions indicators at the group and business line levels. From this reporting cycle, Eni introduced the **Net GHG Emissions Scope 1+2+3** indicator, which considers equity assets and is not associated with any corporate target.

The indicator is calculated as the sum of the net GHG emissions Scope 1, 2, and Scope 3 emissions from the use of products sold (Cat. 11 - calculated based on the production of upstream hydrocarbons on an equity basis). In 2023, **Net GHG Emissions (Scope 1+2+3)** were substantially in line (+3%) compared to 2022. For more information, see ▶ Eni for 2023 - A Just Transition - Carbon Neutrality.

Eni's Scope 1 GHG emissions from assets operated/cooperated in 2023 amounted to 38.7 million tons of CO_2eq., a slight reduction compared to 2022, mainly due to the decrease of emissions in the chemicals, power and GGP businesses, partially compensated for by the increase in the Upstream sector.

Eni's Scope 2 GHG emissions decreased by about 8% in 2023 compared to 2022 due to the lower consumption of Chemicals and Upstream sectors. These emissions concern energy purchases from third parties for the consumption of operated assets. They are marginal as Eni generates most of its electricity through its own installations.

Eni's Scope 3 GHG emissions are accounted for following the IPIECA guidelines, which require an activity-based analysis. Among these, GHG emissions from the final consumption of products sold (the so-called Scope 3, Cat. 11 end use) constitute the largest part, and are calculated based on upstream production in equity share. In 2023, Scope 3 emissions, Category 11 end-use, increased by 6% compared to 2022, mainly due to increased upstream production. For the other Scope 3 emission categories, the trend is broadly flat over the 2016-2023 period and details are provided in the GHG Statement.

EXPLORATION & PRODUCTION

The **direct GHG emissions (Scope 1) of operated/cooperated upstream assets** amount to about 23 $MtCO_2$eq., up 6.5% compared to 2022, mainly due to increased production and boundary changes. **Cooperated direct GHG emissions (Scope 1) from the Upstream sector** for 2023 amount to about 15.4 $MtCO_2$eq. The operated/cooperated **Scope 1 GHG emissions intensity** index is essentially stable compared to 2022 (23% reduction compared to 2014). It should be specified that despite the Group's efforts in recent years aimed at achieving the target of reducing this indicator in 2025 by 43% compared to 2014, the Covid and the implementation of the Flaring Down and CCS Projects in Libya, currently being carried out by Mellitah Oil and Gas, an Eni and NOC cooperated company, have slowed down its achievement, causing a delay compared to the initially planned timeline.

GLOBAL GAS & LNG PORTFOLIO

Direct GHG emissions (Scope 1) of 0.69 million tonnes CO_2eq. show a decreasing trend compared to 2022 due to the removal of the TTPC (Trans Tunisian Pipeline Company) and TMPC (Trans Mediterranean Pipeline Company) pipelines from the reporting boundary.

REFINING & MARKETING AND CHEMICALS

Direct GHG emissions (Scope 1) showed a reduction (-5%) compared to 2022, mainly due to the chemicals sector, as a result of the new Porto Marghera facility. Direct GHG emissions (Scope 1)/refinery throughputs (raw and semi-finished materials) substantially aree stable compared to 2022.

PLENITUDE & POWER

Direct GHG emissions (Scope 1) fell by 4% compared to 2022 in line with the lower production levels of the power plants. The index for direct GHG emissions (Scope 1)/electricity equivalent produced (Enipower) is improving compared to 2022 as a result of the production set-up.

BIOFEEDSTOCK YEAR 2023 USED IN ENI BIOREFINERIES IN ITALY

Country	Biomass Type	FEEDSTOCK VENICE+GELA (KTONNES)[(a)]
Italy	**Soybean or Sunflower Oil**	**10**
India	**Canola, castor or cotton oil**	**2**
Other	**Canola, castor or cotton oil**	**3**
Indonesia	Waste and residues (Used Cooking Oils, from vegetable oil processing and other industrial recovered oils)	422
Malaysia	Waste and residues (Used Cooking Oils, from vegetable oil processing and other industrial recovered oils)	121
Italy	Waste and residues (Used Cooking Oils, from vegetable oil processing and other industrial recovered oils)	21
China	Waste and residues (Used Cooking Oils, from vegetable oil processing and other industrial recovered oils)	18
Other	Waste and residues (Used Cooking Oils, from vegetable oil processing and other industrial recovered oils)	5
TOTAL		**602.6**

(a) Feedstock related to production sold in 2023 certified sustainable with Proof Of Sustainability (POS, as per certification schemes) issued during the year 2023.

As part of its responsible approach to biomass[12], Eni is committed to transparency and dissemination of information relating to the biomasses used and the Country of origin, providing this information once a year. In 2023, Eni completed the acquisition of 50% of the St. Bernard Renewables biorefinery in the US through the creation of a dedicated JV with PBF. The biorefinery started production in June 2023 and over the year the feedstocks used were vegetable oils (soyabean and maize), used vegetable oils and animal fats, more than 85% of which came from the USA. Furthermore, it should be noted that in 2023 Versalis used about 12 ktons of wood chips to fuel a biomass boiler and about 121 ktons to produce bioethanol, in addition to more than 1.5 ktons of wheat straw and 1.1 ktons of dairy permeate at the Crescentino site, all sourced from Italy. In addition, approximately 64 tonnes of sunflower oil from Italian and/or EU origin seeds processed in Italy or obtained from EU or non-EU origin crude oil refined in Italy were used for formulation purposes at the Versalis site in Mantua.

12 For Eni's position on biomass see: https://www.eni.com/en-IT/sustainability/decarbonization/biomass.html.

ENERGY EFFICIENCY

		2019	2020	2021	2022	2023	SDGs target
Electricity produced by type of source	(TWh)	27.251	26.352	28.736	29.024	**29.602**	7.1
of which: from natural gas		25.305	24.555	27.219	24.352	**24.209**	
of which: from petroleum products		1.879	1.473	0.920	1.969	**1.191**	
of which: from renewable sources[a]		0.067	0.324	0.597	2.702	**4.202**	
Energy Intensity Index (refineries)	(%)	112.7	124.8	116.4	115.5	**123.0**	7.3
Energy consumption from production activities/100% operated hydrocarbon gross production (upstream)	(GJ/toe)	1.39	1.52	1.45	1.41	**1.45**	7.3 12.2
Net consumption of primary resources/equivalent electricity produced (Enipower)	(toe/MWheq.)	0.17	0.17	0.16	0.18	**0.16**	7.3
Primary source consumption	(millions of GJ)	538.8	515.3	529.1	484.4	**497.5**	12.2
of which: natural/fuel gas		426.1	421.8	429.0	395.1	**413.9**	
of which: other primary sources		112.8	93.4	100.1	89.3	**83.6**	
Primary energy purchased from other companies		15.7	20.2	21.7	17.6	**17.1**	12.2
of which: electricity		13.0	16.9	18.3	15.1	**15.0**	
of which: other sources[b]		2.7	3.3	3.4	2.5	**2.0**	
Hydrogen consumption		0.0	1.8	1.7	1.3	**1.6**	
Total energy consumption		554.6	537.3	552.5	503.2	**516.2**	
Energy consumption from renewable sources		0.4	0.9	1.5	1.2	**1.3**	
of which: electricity from photovoltaics		0.4	0.7	0.6	0.0	**0.1**	
of which: biomass		0.0	0.2	0.9	1.1	**1.2**	
Export of electricity to other companies		147.7	167.7	183.0	177.8	**192.7**	
Export of heat and steam to other companies		5.3	5.7	5.4	5.7	**5.2**	
Regular fuel savings resulting from energy saving projects	(ktoe/y)	303	287	391	423	**394**	7.3

(a) The perimeter of the figure is in operatorship consistent with the other HSE data and differs from that published in the Non-Financial Statement represented in equity (evaluate to insert value), in line with Eni's objective on capacity installed from renewable sources.
(b) Includes steam, heat and hydrogen.

In 2023, Eni's primary energy consumption increased overall due to the entry of new upstream assets in Algeria (in Amenas and in Salah), with an increase in fuel gas consumption. The total energy consumed amounted to 516.2 million GJ of which 234 million GJ by Exploration & Production, 159 million GJ by Plenitude & Power, 110 million GJ by R&M and Chemicals, 12 GJ by Global Gas & LNG Portfolio and Corporate and 1.4 million GJ by other businesses. Energy efficiency interventions implemented in the year resulted in actual primary energy savings compared to baseline consumption of about 394 ktoe/year, resulting mainly from upstream projects (about 86%), with an emission reduction benefit of about 1 million tons of CO_2eq. Considering also Scope 2 emissions, i.e., those from power and heat purchase, the net CO_2 savings from energy saving projects amount to about 1.03 million tonnes of CO_2eq. The E&P sector made a major contribution to this result, with 68 energy efficiency initiatives (implemented in 14 companies in 12 different Countries), allowing savings of about 340 ktoe/year. The most significant measures concerned the revamping of compression units for gas export or reinjection, adaptation of equipment to new operating conditions, thermal integration of adjacent plants, optimization of the production network and optimized management of the electricity generation and electrification system with imports from the national grid. Other Scope 1 GHG emission reduction measures from stationary combustion, such as fuel substitution (e.g. diesel vs. fuel gas) and renewable energy, are also monitored within the Plan.

Operational excellence

PEOPLE

For more information ▶ Eni for 2023 - A Just Transition

EMPLOYMENT

		2019	2020	2021	2022	2023	SDGs target
Employees as of December 31st[a]	(number)	**31,321**	**30,775**	**31,888**	**31,376**	**32,321**	**8.5**
Men		23,731	23,216	23,528	22,949	**23,472**	
Women		7,590	7,559	8,360	8,427	**8,849**	**5.1**
Italy		21,078	21,170	20,632	20,471	**21,336**	
Permanent		21,055	21,162	20,512	20,340	**21,168**	
Fixed-term		23	8	120	131	**168**	
Part-time		415	359	324	287	**261**	
Full-time		20,663	20,811	20,308	20,184	**21,075**	
Atypical temporary workers (agency workers, contractors, etc.)		92	65	100	259	**329**	
Abroad		10,243	9,605	11,256	10,905	**10,985**	
Africa		3,371	3,143	3,189	2,867	**2,711**	
Permanent		3,084	2,908	2,946	2,635	**2,425**	
Fixed-term		287	235	243	232	**286**	
Part-time		0	0	0	0	**0**	
Full-time		3,371	3,143	3,189	2,867	**2,711**	
Atypical temporary workers (agency workers, contractors, etc.)		1,791	1,747	1,816	1,748	**1,676**	
Americas		1,005	925	1,731	1,872	**1,930**	
Permanent		964	891	1,577	1,623	**1,780**	
Fixed-term		41	34	154	249	**150**	
Part-time		0	0	125	156	**1**	
Full-time		1,005	925	1,606	1,716	**1,929**	
Atypical temporary workers (agency workers, contractors, etc.)		18	18	23	8	**82**	
Asia		2,662	2,432	2,786	2,520	**2,506**	
Permanent		2,386	2,201	2,521	2,267	**2,270**	
Fixed-term		276	231	265	253	**236**	
Part-time		0	0	11	14	**1**	
Full-time		2,662	2,432	2,775	2,506	**2,505**	
Atypical temporary workers (agency workers, contractors, etc.)		322	300	566	321	**336**	
Australia and Oceania		88	87	88	89	**101**	
Permanent		88	87	88	89	**101**	
Fixed-term		0	0	0	0	**0**	
Part-time		5	4	4	4	**4**	
Full-time		83	83	84	85	**97**	
Atypical temporary workers (agency workers, contractors, etc.)		3	2	3	2	**4**	
Rest of Europe		3,117	3,018	3,462	3,557	**3,737**	
Permanent		2,994	2,916	3,369	3,470	**3,639**	
Fixed-term		123	102	93	87	**98**	
Part-time		116	122	125	114	**109**	
Full-time		3,001	2,896	3,337	3,443	**3,628**	
Atypical temporary workers (agency workers, contractors, etc.)		329	262	320	354	**366**	

(continued)

EMPLOYMENT (continued)

		2019	2020	2021	2022	2023	SDGs target
Employees abroad by category:	(number)						
Locals		8,320	8,327	9,951	9,521	**9,486**	**8.5 10.1**
Italian expatriates		1,360	968	992	1,001	**1,001**	
International expatriates (including Third Country National)		563	310	313	383	**498**	
Employees by sector(b):							
Exploration & Production		10,248	9,794	9,392	8,689	**8,785**	
Global Gas & LNG Portfolio		646	634	698	712	**512**	
Refining & Marketing and Chemicals		11,019	10,872	12,472	12,513	**13,463**	
Plenitude, Power, Renewables		2,020	2,058	2,429	2,759	**2,983**	
Corporate and Other Activities		7,388	7,417	6,897	6,703	**6,578**	
Seniority	(years)	**17.41**	**17.79**	**16.96**	**16.42**	**15.24**	
Local employees abroad	(%)	**81**	**87**	**88**	**87**	**86**	
Local employees abroad by professional category:	(number)						**8.5**
Senior managers		46	46	63	64	**62**	
Middle managers		1,659	1,791	1,967	1,870	**1,801**	
White collars		4,606	4,518	4,617	4,697	**4,771**	
Blue collars		2,009	1,972	3,304	2,890	**2,852**	
Local senior managers & middle managers abroad	(%)	16.65	19.13	18.03	17.73	**18.27**	**8.5 10.1**
Non-Italian employees in positions of responsibility		17.3	18.6	20.6	19.8	**19.1**	
Local employees in the Upstream sector							**8.5 10.1**
of which: historical presence Countries		86	92	90	91	**90**	
of which: recent entry Countries		30	37	48	48	**48**	
Employees in non-consolidated and proportionally consolidated subsidiaries[c]	(number)	**29,542**	**29,770**	**29,585**	**28,736**	**29,142**	
of which: local		28,810	29,199	29,001	28,009	**28,510**	
Permanent employees		**30,571**	**30,165**	**31,111**	**30,424**	**31,383**	**8.5**
of which: men		23,228	22,826	23,001	22,299	**22,788**	
of which: women		7,343	7,339	8,110	8,125	**8,595**	
Fixed-term employees		**750**	**610**	**777**	**952**	**938**	**8.5**
of which: men		503	390	527	650	**684**	
of which: women		247	220	250	302	**254**	
Employees with full-time contracts		**30,785**	**30,290**	**31,423**	**30,801**	**31,945**	**8.5**
of which: men		23,693	23,175	23,472	22,875	**23,429**	
of which: women		7,092	7,115	7,951	7,926	**8,516**	
Employees with part-time contracts		**536**	**485**	**465**	**575**	**376**	**8.5**
of which: men		38	41	56	74	**43**	
of which: women		498	444	409	501	**333**	
Non-employees (atypical temporary workers)		**2,555**	**2,394**	**2,828**	**2,692**	**2,793**	
of which: men		2,039	1,928	2,218	2,075	**2,109**	
of which: women		516	466	610	617	**684**	
Average age	(years)	**45.4**	**45.8**	**45.1**	**45.1**	**44.7**	
New hires with permanent contracts[d]	(number)	**1,855**	**607**	**967**	**1,796**	**1,949**	**8.5**
Italy		1,254	346	458	1,096	**1,329**	
Abroad		601	261	509	700	**620**	
Africa		72	31	40	62	**20**	
Americas		129	23	84	91	**96**	
Asia		24	9	103	127	**85**	
Australia and Oceania		4	0	4	8	**15**	
Rest of Europe		372	198	278	412	**404**	

(continued)

EMPLOYMENT (continued)

		2019	2020	2021	2022	2023	SDGs target
Rate of turnover[e]	(%)	**9.8**	**6.1**	**10.5**	**12.6**	**12.5**	
Italy		8.7	5.4	9.3	11.5	**11.3**	
Abroad		12.5	8.1	13.5	14.9	**15.1**	
Africa		4.8	3.2	5.0	4.3	**3.1**	
Americas		20.9	11.2	25.5	16.9	**19.9**	
Asia		4.5	2.6	11.9	15.4	**14.7**	
Australia and Oceania		6.9	1.1	10.2	18.4	**29.9**	
Rest of Europe		20.6	14.5	18.8	21.4	**20.9**	
Terminations of permanent contracts[d]	(number)	**1,198**	**1,323**	**2,275**	**2,215**	**1,942**	
of which: resignations		441	364	602	836	**622**	
of which: retirements		664	764	1,542	1,247	**1,059**	
of which: layoffs		72	140	86	87	**231**	
of which: other		21	55	45	45	**30**	

(a) The data differ from those published in the Annual Report, because they include only fully consolidated companies.
(b) The breakdown of employees by sector was updated following the redefinition of the "Segment Information", for the purposes of financial reporting.
(c) The calculation of employees in non-consolidated subsidiaries takes into account the total employees and not only the Eni employees.
(d) Since hiring and termination of fixed-term contracts refer to a tool that allows for flexibility in managing business needs and often occur within the year, the sustainability reporting historically has provided data on permanent contracts and terminations that represent the true dimensions of the company's management efficiency.
(e) Ratio of the number of Hires+Terminations for permanent contracts and permanent employment in the previous year.

EMPLOYEES BY OCCUPATIONAL CATEGORIES, AGE GROUPS AND GENDER

	2019			2020			2021[a]			2022			2023		
	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)
Total	75.8	24.2	31,321	75.4	24.6	30,775	75.18	24.82	29,942	73.14	26.86	31,376	72.62	27.38	**32,321**
Senior Manager	83.7	16.3	1,021	83.7	16.3	965	83.39	16.61	939	82.49	17.51	948	81.83	18.17	**941**
Under 30			0			0			0			0			**0**
30-50	79.1	20.9	354	79.1	20.9	354	79.29	20.71	309	78.85	21.15	364	77.58	22.42	**330**
Over 50	86.4	13.6	667	86.4	13.6	611	85.40	14.60	630	84.76	15.24	584	84.12	15.88	**611**
Middle managers	72.3	27.7	9,387	72.3	27.7	9,172	71.49	28.51	9,053	70.33	29.67	9,056	69.66	30.34	**9,258**
Under 30	57.8	42.2	45	58.3	41.7	48	62.26	37.74	53	53.06	46.94	49	50	50	**56**
30-50	67.9	32.1	4,638	67.9	32.1	4,734	67.30	32.70	4,716	66.45	33.55	5,219	65.66	34.34	**5,451**
Over 50	77.8	22.2	4,704	77.1	22.9	4,390	76.21	23.79	4,284	75.90	24.10	3,788	75.77	24.23	**3,751**
White collars	70.2	29.8	16,050	70.1	29.9	15,941	70.13	29.87	15,355	69.27	30.73	15,479	69.23	30.77	**16,140**
Under 30	65.1	34.9	1,465	63.8	36.2	1,252	64.29	35.71	1,193	62.24	37.76	1,393	61.73	38.27	**1,782**
30-50	71.4	28.6	8,827	71.3	28.7	9,327	70.40	29.60	8,694	69.75	30.25	9,031	69.19	30.81	**9,407**
Over 50	69.7	30.3	5,758	69.7	30.3	5,362	70.98	29.02	5,468	70.35	29.65	5,055	72.01	27.99	**4,951**
Blue collars	98.0	2.0	4,863	97.9	2.1	4,697	97.65	2.35	4,595	86.14	13.86	5,893	84.90	15.10	**5,982**
Under 30	96.6	3.4	805	96.2	3.8	737	94.36	5.64	815	78.25	21.75	1,329	79.74	20.26	**1,402**
30-50	98.1	1.9	2,827	98.1	1.9	2,810	98.33	1.67	2,510	87.08	12.92	3,189	85.06	14.94	**3,239**
Over 50	98.6	1.4	1,231	98.5	1.5	1,150	98.43	1.57	1,270	91.56	8.44	1,375	89.93	10.07	**1,341**

(a) The 2021 figures in the following tables do not include the Finproject group acquired in Q4 2021.

HIRES

	2019			2020			2021			2022			2023		
	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)
Hires employees with permanent contract	67.7	32.3	1,855	65.4	34.6	607	69.1	30.9	871	63.1	36.9	1,796	60.9	39.1	**1,949**
Under 30	70.7	29.3	933	63.5	36.5	211	71.0	29.0	411	67.1	32.9	841	62.2	37.8	**900**
30-50	63.1	36.9	822	66.5	33.5	370	67.1	32.9	410	59.7	40.3	903	59.4	40.6	**946**
Over 50	77.0	23.0	100	65.4	34.6	26	70	30	50	59.6	40.4	52	62.1	37.9	**103**

TURNOVER

	2019			2020			2021			2022			2023		
	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)	Men (%)	Women (%)	Total (number)
Turnover	9.1	12.2	9.8	6.0	6.6	6.1	9.4	11.3	9.9	11.3	16.2	12.6	10.9	16.8	**12.5**
Under 30	48.7	78.4	54.8	11.7	19.9	13.6	25.2	33.3	27.2	41.5	56.4	45.9	36.4	50.9	**40.8**
30-50	5.8	10.7	7.0	3.6	5.0	3.9	4.8	6.2	5.1	7.0	11.8	8.3	7.2	12.9	**8.8**
Over 50	7.4	5.4	6.9	8.5	6.4	8.0	13.1	14.7	13.4	12.0	13.2	12.2	11.0	14.1	**11.8**

EMPLOYMENT AND DIVERSITY[13]

Overview Overall employment amounts to 32,321[14] people, of whom 21,336 in Italy (66% of Eni's employees) and 10,985 abroad (34% of Eni's employees). In 2023, employment worldwide grew by +945 people compared to 2022, or +3%, with a concentrated increase in Italy (+865 employees) and abroad of (+80 employees). The increase in total employment is mainly attributable to M&A operations (acquisitions in the Energy Evolution business area partially offset by disposals in the Natural Resources business area). In 2023, the female presence increased by +0.5 p.p. compared to 2022, with simultaneous growth also in positions of responsibility (+0.7 p.p. vs. 2022). The number of non-Italian employees in positions of responsibility in recent years has averaged around 20%; the 2023 figure is basically in line with 2022 with a slight decrease of -0.7 p.p. due to M&A operations. Eni's population consists of 110 different nationalities. In Italy, in 2023, there were 70 new hires of personnel belonging to protected categories (Law 68/99), for a total of about 670 resources at Eni and its subsidiaries. In addition, Eni has signed institutional commitments for the placement of approximately 120 resources over the next few years, a commitment that will be increased to approximately 250 resources.

In 2023, the absenteeism rate[15] was 2.75% for women (3.41 p.p. in 2022) and 2.95% for men (3.83 p.p. in 2022).

Hires In 2023, overall 2,630 people were hired (+4.2% approx. vs. 2022), of which 1,949 had permanent contracts (approx. +8.5% vs. 2022). About 46% of permanent hires involved employees up to the age of 30. Of the total number of hires, approximately 64% were for the Energy Evolution Department (total 1,678, including 1,267 permanent and 411 with fixed-term contracts), 18% for the Natural Resources Department (total 467, 306 permanent and 161 fixed-term) and the remaining 18% in Support Functions (total 485 of which 376 permanent and 109 fixed-term).

Terminations 2,368 contracts were terminated (1,268 in Italy and 1,100 abroad), 1,942 of which were permanent contracts[16], with a 31.8% impact on female personnel. 39% of employees with permanent contracts who ended their employment in 2023 were under 50 years of age.

Turnover Rate Eni's transformation process, which needs a strong turnover of skills to support the energy transition, can also be seen in the turnover rate trend, which in 2023 remains substantially aligned with 2022 when the highest value for the last 4 years was recorded (2019: 9.8%; 2020: 6.1%; 2021: 10.5%; 2022: 12.6%; 2023: 12.5%). In the area of inclusiveness, the figures for female personnel turnover increased vs. 2022 by +0.6 p.p. female turnover 16.8% vs. male turnover 10.9%.

Employment in Italy There were 1,472 hires in Italy, of which 1,329 permanent contracts (38.7% women). The increase in employment of +865 (+4.2%) was mainly due to M&A operations (Novamont acquisition in Energy Evolution). A +20.7% increase in the Under-30 population promoted a slight decrease in the senior age group: the population over 50 decreased by -0.7%. Again in Italy, in 2023, there were 1,268 terminations, 1,146 of which related to employees with permanent contracts (of which 30% were women). Personnel turnover was achieved through extraordinary instruments to minimise the social impact (Expansion Contract and "Isopensione" - Early Retirement), almost entirely offset by new hires. Overall, in Italy, at the end of 2023, there was a replacement ratio between new permanent hires and terminations of approximately 1.16:1 (1.16 hires to 1 termination).

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 operating activities in the Countries. Use of expatriate staff is limited to cases of specific

13 As of 2023, the Employment data includes Novamont.
14 The data differ from those published in the Annual Report, because they include only fully consolidated companies.
15 The figure relates to italian personnel.. For the calculation of the absenteeism rate, only absences caused by injuries and illness were counted, excluding holidays, leave and absences.
16 Of which about 55% due to retirement and 32% due to resignations.

expertise and competencies difficult to find in the Country in question, and cross-business professional exchange is also promoted through geographical mobility. In 2023, there were 1,158 new hires abroad, of which 620 with permanent contracts (40.2% women). The balance between hires and terminations abroad at year-end was +58: 1,158 hires (65% Energy Evolution Department; 22% Natural Resources Department; 13% Support Functions) and 1,100 terminations, of which 796 were permanent contracts. Of these terminations 11.8% regarded employees under the age of 30, and 34.9% were female personnel. Abroad, compared to the previous year, there was a growth of +80 resources (+0.7%) as follows: -35 local resources (-0.4%), Italian expatriates remain stable, +115 international resources (+30%). Abroad there are a total of 1,499 expatriates (including 1,001 Italians and 498 international expatriates).

Employment by business unit About 20% of permanent hires were in the Plenitude sector, 19% in Chemicals and Support, and smaller percentages in the other business lines that further consolidated their skills and expertise. Terminations mainly related to the Chemicals (27%), Upstream (21%) and Support (20%) businesses.

Average age The average age of Eni people worldwide is 44.7 years (45.5 in Italy and 43.3 abroad), unchanged compared to 2022 (45.1). 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: 53.2 years (53.4 in Italy and 52.5 abroad) for senior managers, 48.5 years (49 in Italy and 47.1 abroad) for middle managers, 43.7 years (44.2 in Italy and 42.6 abroad) for white collar workers and 40.3 years (40.2 in Italy and 40.3 abroad) for blue collar workers.

EMPLOYMENT

Equal opportunities		2019	2020	2021	2022	2023
Women employees in service	(%)	24.23	24.56	26.22	26.86	**27.38**
Women hired		32.29	34.60	32.47	36.86	**39.15**
Women in managerial positions (senior managers and middle managers)		26.05	26.64	27.34	28.52	**29.22**
Senior managers		15.57	16.27	16.67	17.51	**18.17**
Middle managers		27.19	27.74	28.48	29.67	**30.34**
White collars		29.79	29.87	30.10	30.73	**30.77**
Blue collars		2.02	2.07	14.74	13.86	**15.10**
Replacement rate by gender		1.55	0.46	0.43	0.81	**1**
Men		1.37	0.38	0.39	0.73	**0.90**
Women		2.15	0.76	0.51	1.00	**1.23**

Career opportunities		2019	2020	2021	2022	2023
Percentage of promotions from white collar to middle management and from middle management to executive by gender						
Women	(%)	31.64	23.38	29.79	35.33	**36.07**
Men		68.36	76.62	70.21	64.67	**63.93**

Female Employment In 2023, the percentage of female personnel grew by 0.5 p.p. compared to 2022 and stood at 27.38% (ratio of women employed to total employment). The incidence of women on the individual qualifications is as follows (ratio of female qualification to total qualification): 18.17% senior managers, 30.34% middle managers, 30.77% clerical staff, 15.1% blue collar workers; figure increasing compared to 2022. In 2023, the percentage of women in positions of responsibility rose to 29.2% compared to 28.5% in 2022. The percentage of women in non-managerial positions in 2023 stands at 26.5% compared to 26.1% the previous year.

In 2023, the percentage of second level women managers reporting to CEO is 62% of the total. Eni monitors data on the presence of women in the company's various functions. The professional areas[17] with a higher proportion of female personnel are respectively: Corporate Affairs and Governance (73%), Human Resources (64%), Transversal (Secretary/Back Office/ General Management, etc.) (61%), External Communication and Identity Management (58%) and Integrated Compliance (58%). Moreover, in 2023, the percentage of women in IT and engineering professional areas is 25.4% (24.5% in 2022) and 19.6% (19.8% in 2022), respectively.

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 percent of women in the Company (32.2% average promotions vs. 25.9 female personnel).

17 Net: Finproject Singapore and Canada; Novamont overseas.

REMUNERATION AND WORKING CONDITIONS OF ENI EMPLOYEES

For more information ▶ Eni for 2023 - 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.

GENDER PAY RATIO[18]

The principle of equal pay is explicitly referred to in the implementation provisions of the remuneration policy, sent to all Eni business lines. Furthermore, Eni monitors the gender pay gap, sharing the results of the verifications, at a group level and for individual business lines/companies, with the purpose to assess corrective actions. Based on the United Nations Principle "equal pay for equal work", to calculate gender pay gap, Eni uses a methodology which compares salaries at the same level of role and seniority, which shows for the Italian and global Eni population a substantial alignment between the remuneration of women and men. This alignment is also confirmed in overall terms from the "raw" gender pay ratio, which does not consider the role level: in particular, for all employees, the fixed remuneration indicator is equal to 101 and the total remuneration indicator is equal to 97, while for senior managers and blue collar workers the deviations are mainly related to a lower female presence. Eni's commitment to eliminating the gender pay gap translates into an integrated approach based on dedicated remuneration actions and broader initiatives to support women in accessing job opportunities and career paths. For example, Eni promotes initiatives focused on involving female students in STEM paths and raising awareness of gender stereotypes and diversity (▶ Eni for 2023 - A Just Transition - Women's Empowerment).

GENDER PAY RATIO (SDGs TARGET: 5.1 8.5 10.3)

		Fixed remuneration				Total remuneration			
		2021	2022	**2023**	**2023**	2021	2022	**2023**	**2023**
		At equal role level			**Raw**	**At equal role level**			**Raw**
Employees in Italy (women vs. men)	(%)								
Total pay ratio		99	99	**99**	**102**	100	100	**100**	**97**
Senior Manager		98	98	**98**	**87**	98	100	**98**	**79**
Middle managers & Senior staff		98	98	**99**	**97**	98	99	**100**	**98**
White collars		101	101	**100**	**101**	102	102	**100**	**101**
Blue collars		96	95	**98**	**85**	96	95	**98**	**85**
All Employees in Italy and Abroad (women vs. men)									
Total pay ratio		99	98	**98**	**101**	99	99	**99**	**97**
Senior Manager		98	98	**98**	**87**	98	99	**98**	**79**
Middle Manager & Senior Staff		98	98	**99**	**93**	98	99	**100**	**93**
White collars		100	99	**98**	**98**	100	100	**99**	**98**
Blue collars		96	95	**96**	**94**	96	96	**95**	**93**

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

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

In the following graphs, the overall presence of women is analysed according to decreasing salary levels represented by the ninth decile[19] statistical practices, third quartile, median and first quartile. In particular, compared to an overall female presence in Eni of 27%, there is a lower presence in the lowest salary levels (below the 1st quartile, i.e. 19%) and in the highest salary levels (above the 9th decile, i.e. 20%).

% REMUNERATIONS HIGHER THAN 9TH DECILE

% REMUNERATIONS HIGHER THAN 3RD QUARTILE

% REMUNERATIONS BETWEEN MEDIAN AND 1ST QUARTILE

% REMUNERATIONS LOWER THAN 1ST QUARTILE

19 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

For each Country in which it operates, Eni applies policy wage references that are well above the legal/contractual minimums and the 1st decile of the local salary market. The table shows, for the main Countries in which Eni operates, the percent ratio of Eni's 1st decile to the 1st decile of market remuneration and to the legal minimum pay rate of its Country.

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

Country	Ratio % between 1st Eni's decile and 1st market decile[a]	Ratio % between 1st Eni's decile and the minimum required by law[b]		
		women	man	**total**
Italy				
Algeria				
Austria				
Belgium				
China				
Equador				
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% e 200% of the minimum reference.
- Eni's minimum between 110% e 150% of the minimum reference.

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

WELFARE

		2022	2023
Employees who have taken parental leave	(number)	522[a]	**945**
of which: men		129	**619**
of which: women		393	**326**
Rate of return to work after parental leave	(%)	98.08[a]	**92.91**
of which: men		95.35	**97.58**
of which: women		98.98	**84.05**
Smart working[b]	(number)	10,989	**11,544**
of which: men		6,595	**6,924**
of which: women		4,394	**4,620**
Employees who used care benefits[c]		1,638	**1,938**

a) This indicator refers only to the Italian employee population.
b) Italian personnel adhering to Smart Working registered in the HR system as at 31.12.2023.
c) Number of resources that took parental leave foreseen by Italian Law 104/1992.

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

Parenting

Eni has a system of corporate welfare and benefits that includes a set of services, initiatives and instruments aimed at improving the well-being of employees. 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 numerous welfare options to support not only parenting and disability but also the health of individuals or their cohabiting family members. It is further enriched by an opportunity to manage a cohabiting family member's temporary, sudden and unplannable health problems. Furthermore, with reference to parenting, at least 80% of Eni's local workforce is based in Countries whose legal framework provides for a fully paid maternity leave of at least 12 weeks. 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 ILO Convention No. 183 (2000) and the payment of an allowance equal to at least 2/3 of the salary received in the previous period. As far as welfare services are concerned, Eni offers initiatives that respond to needs in the family sphere (from recreational and educational services for children, assistance for non-self-sufficient family members), the promotion of health and psycho-physical well-being (dedicated prevention initiatives, psychological counters and the availability of affiliated sports facilities) and income support measures (subsidised loans, complementary social security and supplementary health care). 2023 was characterised by the implementation of important new initiatives that enriched the existing offer by strengthening health, parenting support and income support services, as defined in the NOI Protocol signed with the trade unions.

TRAINING

For more information ▶ Eni for 2023 - A Just Transition

		2019	2020	2021	2022	2023	SDGs target
Total attendances	(number)	266,893	248,817	226,130	253,898	**248,991**	
Hours of training used	(hours)		926,407	960,152	939,393	**1,154,495**	
Training hours by type							4.3
HSE and quality			271,365	369,602	353,783	**398,803**	
Languages and IT			68,962	61,869	58,663	**93,926**	
Conduct/Communication/Institutional			149,570	215,678	145,188	**170,687**	
Professional-cross cutting			123,786	137,877	194,997	**169,047**	
Professional-technical/commercial			312,724	175,126	186,762	**322,032**	
Total training hours by professional category							
Senior managers			23,373	28,557	24,677	**25,787**	
Middle managers			244,012	288,293	251,582	**279,471**	
White collars			518,962	474,396	491,227	**605,744**	
Blue collars			140,060	168,906	171,907	**243,493**	
Training hours by delivery method	(hours)						
of which: distance			573,256	595,920	536,757	**492,116**	
of which: in class			353,151	364,232	402,635	**662,379**	
Average training hours per employee by job category	(hours)		29.6	31.3	31.1	**36.7**	8.5
Senior managers			23.5	30.0	26.6	**27.6**	
Middle managers			26.2	31.9	28.3	**30.9**	
White collars			32.2	30.0	31.7	**38.5**	
Blue collars			29.0	35.0	35.1	**42**	
Average hours of training by gender	(hours)						
of which: men			30.8	32.2	32.4	**40.1**	
of which: women			26.0	28.6	27.1	**27.5**	
Training expenditures	(€ million)	33.4	22.4	27.4	27.4	**31.6**	4.3
Average training and development expenditure per full time employee	(€)	1,070.8	716.1[(a)]	895.8	908.2	**1,005.1**	

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

Eni considers training a fundamental tool to support change and ensures its use through classroom training (with an increase in hours from 43% in 2022 to 57% in 2023) and remote learning. Energy transition and digital transition are two central areas in the development of Eni people's skills that are in line with corporate strategy. Eni's effort is to impact soft skills and hard skills by accompanying and supporting people in the ongoing transformation process. This includes training initiatives on topics such as the circular economy, decarbonization and renewable energy, aimed at ensuring continuous upskilling.

In 2023, there is an upward trend compared to 2022 for all indicators. Total hours used increased by 23%, and the average value increased by 18%. All professional categories showed an increase, but the highest percentage is found in the white and blue collar worker categories. A growth in average expenditure of 11% is also reported, due to both a general increase in training hours and a significant upswing in classroom training. Eni made significant commitment to D&I issues, through a path available to all employees, and to "Zero Tolerance: Violence and Harassment at Work" issues, with a course covering 81% of Eni employees.

KNOWLEDGE MANAGEMENT (KM)

2023 was characterised by the continuous investment in the industrial transformation process and in the continuous support for the development of know-how to support the evolution of the business; through the Knowledge Management (KM) system, the transmission of internal expertise, innovation and the exchange of experience at all levels were constantly strengthened. In June 2023, in testimony to the important results achieved, Eni's system received the "Excellence Recognition in Knowledge Management" from APQC (American Productivity & Quality Center, a world authority in benchmarking, best practices and knowledge management improvement). The investment in KM training and culture continued. Courses on the use of the system were updated to illustrate the latest features introduced and to strengthen people's engagement using the platform. In continuity with the strategy in place for the past couple of years, a dedicated effort continued devoted to the involvement of knowledge owners to increase the quality level of knowledge content shared within the KM platform.

ABOUT E-KMS

Technological development of the e-KMS platform saw an important opportunity in the availability of generative artificial intelligence algorithms, which allowed Eni to conceive and design a new way of using the knowledge and experience shared in the Eni Knowledge Management System (e-KMS). An initial prototype was built and released in 2023 to test this technology in Engineering/Asset Integrity and Drilling & Completion. Prototype testing was carried out with the Knowledge Owners of the disciplines involved, will allow the tool to be refined, and will launch a scale-up of the technology to the entire Eni KMS. The ultimate goal is to make the wealth of corporate knowledge and experience in KMS immediately available to all, increasingly making this tool an enabler for the growth of corporate skills.

In the second half of 2023, the launch of a new tool in e-KMS, called "Technical Publications", was finalised. It manages the flow of all Eni's technical publications, facilitating searchability, availability and approval workflow fluidity, as well as the proper management of copyright and dissemination within e-KMS.

VALUING PEOPLE

Performance appraisal process[21] Compared to 2022, full coverage of senior managers was confirmed, while there was a slight decrease at the middle managers while the overall levels were good (85%). This index is mainly attributable to the number of hirings and mobility realised during the year as well as to M&A processes and is mainly found in businesses most affected by turnover and perimeter changes or market recruitment.

Annual review process[22] The analysis of the coverage of the segmentation and management review process confirms complete mapping for senior management and a very high level the remaining populations. The slight decrease of one percentage point overall is mainly seen in the university graduate population and in the businesses most affected by turnover and perimeter changes or market hires.

ENHANCING PEOPLE

	2019	2020	2021	2022	2023	SDGs target
Employees covered by performance assessment tools (senior managers, middle managers, young graduates) (%)	93	97	94	91	85	8.5
of which: senior managers	100	100	100	100	100	
Employees subject to annual review (senior managers, middle managers, young graduates)	96	97	94	96	95	8.5
of which: senior managers	100	100	100	100	100	

Potential appraisal process[23]

In 2023, 95% of Potential Appraisals were carried out (through the Development Centre methodology, Online Assessment and Individual Assessment) compared to the total planned and with a slight drop overall (-2 p.p. compared to 2022). In particular, this downturn concerns foreign Countries and is due either to a physiological turnover of the personnel concerned and/or to specific contingencies (e.g. revision of activities due to mobility of resources or corporate reorganisation). Furthermore, 121 senior and middle managers were evaluated using the Management Appraisal methodology in 2023.

21 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.

22 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.

23 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.

INDUSTRIAL RELATIONS

For more information ▶ Eni for 2023 - A Just Transition

		2019	2020	2021	2022	2023	SDGs target
Employees covered by collective bargaining	(number)	26,832	26,378	26,328	26,519	**28,391**	**8.8**
Employees covered by collective bargaining	(%)	83.03	83.40	81.60	87.72	**86.95**	
Italy		100	100	100	100	**100**	
Abroad		40.91	41.78	41.60	54.87	**56.28**	
Consultations, negotiations with trade unions on organizational changes	(number)	149	189	141	142	**107**	**8.5**
Employees in trade unions		11,369	11,342	11,064	10,621	**10,443**	
Employees in trade unions	(%)	35.18	35.86	34.29	35	**32**	

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 56.28%. In Countries where collective bargaining agreements do not cover employees, Eni ensures 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

		2019	2020	2021	2022	2023
Employee disputes	(number)	907	1,132	1,250	1,288	**857**
Prevention/disputes report[a]		345/907	632/1,132	318/1,250	224/1,288	**377/857**
Disputes/employees ratio	(%)	2.9	3.68	4.19[b]	4.10	**2.65**

(a) Ratio of the sum of claims received out-of-court and labour support cases for the business with the number of pending labour disputes.
(b) The 2021 figure was calculated using the total employees as the denominator, 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 uniform guidelines and methodologies for their application in line with Company strategies. Within this context, litigation indicators show a decreasing number of pending disputes compared to previous years, mainly due to the res judicata in 2023 of numerous disputes, including those of a serial nature. As regards litigation in Italy, more than half of the ongoing disputes continue to concern claims for damages by former workers, or their heirs, for alleged occupational diseases (about 70% of the claims). In most cases, 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 2023 - A Just Transition

		2019	2020	2021	2022	2023	SDGs target
Health Impact Assessments carried out	(number)	14	4	10	11	**11**	**3.9 8.8**
Employees included in health surveillance programs		28,579	28,350	28,453	28,192	**30,912**	**3.8**
Number of health services provided		487,360	354,192	379,481	384,291	**346,523**	**3.8**
of which: to employees		312,490	242,160	261,618	243,118	**222,806**	
of which: to contractors		94,130	65,662	70,970	61,230	**56,965**	
of which: to relatives		72,268	39,840	43,835	72,261	**58,202**	
of which: to others		8,472	6,530	3,058	7,682	**8,550**	
Number of registrations to health promotion initiative		205,373	222,708	158,784	82,700	**90,798**	**3.3 3.4**
of which: to employees		97,493	99,758	85,776	63,760	**65,074**	
of which: to contractors		78,330	86,357	58,031	16,019	**23,632**	
of which: to relatives		29,550	36,593	14,977	2,921	**2,092**	
OIFR Occupational Illness Frequency Rate	(Occupational illnesses notifications received/worked hours) x 1,000,000	0.16	0.13	0.13	0.06	**0.29**	**8.8**
Occupational illnesses claims received	(number)	73	28	30	29	**54**	**8.8**
Employees		9	7	7	3	**17**	
Former employees		64	21	23	26	**37**	
of which, out of the total number of reports: women		-	-	-	0	**6**	
of which, out of the total number of reports: men		-	-	-	29	**48**	

In 2023, all of the Group companies continued the implementation of health management systems with the objective of promoting and maintaining the physical, mental and social well-being and health of Eni people and ensuring adequate risk management in the working environment through awareness and prevention activities, using new digital instruments for internal communication. Research activities continued in cooperation with research centres and universities to assess the health impact of new production processes and business models related to the energy transition, with special attention given to biorefineries and agri-businesses. Collaboration with health institutions in the Countries of presence and the supervision of international organisations was strengthened, including the IOGP-IPIECA Health Committee (International Organisation of Oil & Gas Producers), and a project was launched in collaboration with the International Labour Organization to improve the occupational safety and health of small farmers involved in Eni's agro-industrial initiatives in Kenya and Ivory Coast. In 2023, the number of health services provided by Eni was 346,523, of which 222,806 for employees, 58,202 for family members, 56,965 for contractors and 8,550 for others (e.g. visitors and external patients). The number of participants in health promotion initiatives[24] in 2023 was 90,798, of whom 65,074 were employees, 23,632 contractors and 2,092 family members. As concerns occupational diseases, in 2023 there were 54 claims, of which 17 related to current employees and 37 related to former employees. Of the 54 occupational disease claims submitted in 2023, 2 were submitted by heirs (all relating to former employees). As part of digital initiatives to monitor the healthiness of indoor working environments, 49 sensors were tested at onshore operational sites in Italy in 2023. It is planned to extend testing to 100 sensors, including offshore and abroad, by 2027.

24 Health promotion: programmes, activities and voluntary interventions with the priority aim of maximising the psycho-physical well-being of workers, through initiatives of: (i) **primary prevention**: activities that involve the healthy individual and maintaining well-being, and avoiding the occurrence of diseases (e.g. information/communication campaigns on lifestyle); (ii) **secondary prevention**: activities to diagnose any pathologies at an early stage to find a cure or in any case more effectively limit their progression (screening programmes such as, for example, "Prevent with Eni"); (iii) **tertiary prevention**: activities targeting patients with known pathologies to avoid or, in any case, limit the appearance of late complications that lead to disabilities, facilitating reintegration into the workforce (e.g. information and psycho-oncological helpdesk).

SAFETY

For more information ▶ Eni for 2023 - A Just Transition

		2019	2020	2021	2022	2023	SDGs target
Number of work-related injuries	(number)	114	91	88	113	**122**	
Employees		19	30	33	25	**44**	
Contractors		95	61	55	88	**78**	
Men		106	86	84	111	**110**	
Women		8	5	4	2	**12**	
TRIR (Total Recordable Injury Rate)	(total recordable injuries/worked hours) x 1,000,000	0.34	0.36	0.34	0.41	**0.40**	**8.8**
Employees		0.21	0.37	0.40	0.29	**0.45**	
Contractors		0.39	0.35	0.32	0.47	**0.38**	
Italy		0.53	0.43	0.55	0.67	**0.80**	
Abroad		0.29	0.33	0.28	0.34	**0.29**	
High-consequence work-related injuries rate (excluding fatalities)	(high-consequence work-related injuries/worked hours) x 1,000,000	0.01	0.00	0.00	0.01	**0.00**	**8.8**
Employees		0.00	0.00	0.00	0.01	**0.01**	
Contractors		0.01	0.00	0.00	0.01	**0.00**	
Lost time Injury frequency rate (LTIF)	(injuries with days of absence/ worked hours) x 1,000,000	0.19	0.21	0.23	0.26	**0.23**	**8.8**
Employees		0.17	0.26	0.37	0.27	**0.35**	
Contractors		0.20	0.18	0.17	0.25	**0.17**	
Italy		0.52	0.42	0.55	0.65	**0.76**	
Abroad		0.11	0.14	0.13	0.14	**0.08**	
Injuries severity index	(days of absence/worked hours) x 1,000	0.011	0.008	0.011	0.009	**0.006**	**8.8**
Employees		0.011	0.008	0.012	0.012	**0.005**	
Contractors		0.012	0.008	0.011	0.008	**0.006**	
Fatality index	(fatal injuries/worked hours) x 100,000,000	0.90	0.39	0.00	1.46	**0.33**	**8.8**
Employees		1.09	0.00	0.00	0.00	**0.00**	
Contractors		0.83	0.58	0.00	2.13	**0.48**	
Number of fatalities as a result of work-related injury	(number)	3	1	0	4	**1**	**8.8**
Employees		1	0	0	0	**0**	
Contractors		2	1	0	4	**1**	
Near miss		1,159	841	780	899	**918**	**8.8**
Worked hours	(millions of hours)	334.2	255.1	256.5	273.7	**305.4**	
Employees		92.1	81.8	82.9	85.6	**98.4**	
Contractors		242.1	173.3	173.6	188.1	**207.1**	
Training hours on safety	(hours)		229,469	280,331	280,872	**306,895**	**8.8**
of which: to senior managers			3,099	3,295	4,469	**3,060**	
of which: to middle managers			44,383	49,351	55,517	**55,266**	
of which: to white collars			125,277	135,905	146,664	**154,243**	
of which: to blue collars			56,710	91,781	74,222	**94,326**	
Process safety events	(number)						
Tier 1		12	14	16	17	**10**	
Tier 2		53	33	24	21	**10**	

In 2023, the total recordable injury rate (TRIR) of the workforce decreased compared to 2022 (0.40 with respect to 0.41 in 2022), due to a reduction in the number of contractors' total recordable injuries (78 compared to 88 in 2022), while the employee total recordable injuries increased (44 vs. 25 in 2022). In Italy, the number of total recordable injuries increased (54 events compared to 42 in 2022, of which 24 employees and 30 contractors) and the Total Recordable Injury Rate (TRIR) deteriorated (+20%). Abroad, the number of injuries increased (68 events compared to 71 in 2022, of which 20 employees and 48 contractors) and the total recordable injury rate improved by 15%. One fatal injury was reported for a contractor in Nigeria,

who was struck by an object during maintenance activities. The labour force fatality index was 0.33. The value of the high-consequence[25] work-related injuries rate (calculated based on injuries with more than 180 days of absence and consequences such as total or partial permanent disability) is 0.003, related to a single event that caused the permanent partial disability of a Turkmenistan employee. In 2023, there was a further decrease in Tier 1 and Tier 2[26] process safety incidents. It has decreased steadily since 2016, indicating an increased focus on process safety issues at all Eni sites. In particular, 10 Process Safety (PSE) events were recorded in Tier 1 and 10 in Tier 2. Sixty per cent of the events were related to upstream activities, 30% to refining (15%) and petrochemicals (15%), and the remaining 10% to the Enilive and Eni Rewind business units. Over half (55%) of the PSEs resulted in a product spill, 30% in a fire and 15% in a release into the atmosphere. Concerning reporting possible hazards at work, thanks to initiatives and tools to strengthen the reporting and analysis of weak signals, 2023 continues the growth trend of reporting unsafe conditions and unsafe acts. Additionally, all sites are covered by health and safety risk assessments according to current legislation.

ENVIRONMENT

For more information ▶ Eni for 2023 - A Just Transition

		2019	2020	2021	2022	2023	SDGs target
ISO 45001 certifications	(number)	102	98	93	104[(a)]	**106**	**8.8**
ISO 14001 certifications		92	91	89	99[(a)]	**98**	**12.2**
EMAS registrations		9	9	10	10	**10**	**12.2**
ISO 50001 certifications		23	23	24	27	**31**	**12.2**
ISO 9001 certifications		43	41	41	41	**41**	
Total HSE expenditure and investments	(€ million)	1,326.0	1,314.1	1,442.8	1,532.5	**1,418.8**	**9.5**
of which: current costs		995.3	1,008.6	1,088.1	1,253.6	**1,188.5**	
of which: investments		330.7	305.5	354.7	278.9	**230.3**	
of which: total safety expenditures and investments		306.2	297.8	331.1	307.5	**287.3**	
of which: current costs		202.1	175.2	197.1	210.6	**216.2**	
of which: investments		104.1	122.6	134.0	96.9	**71.2**	
of which: total environmental expenditures and investments		964.4	942.0	1,029.6	1,146.2	**1,064.9**	
of which: current costs		746.1	766.3	820.0	972.5	**911.7**	
of which: investments		218.3	175.7	209.6	173.8	**153.2**	

(a) The number of certifications has changed from that published in Eni for 2022 - Sustainability performance, now including DNLG Service certification.

In 2023, Eni continued its activities aimed at certifying all its companies with significant HSE risks according to the ISO 45001 (management systems for occupational health and safety) and ISO 14001[27] (environmental management systems) standards, maintaining the percentage of coverage above 80% for both standards, with the expectation of achieving total coverage, even for recently acquired companies, by 2025. In addition, Eni has defined its own internal tool, per the criteria in ISO 14001. With this tool, Eni analyses significant environmental issues and assesses relative impacts, risks and opportunities for the environment and the organisation at its production sites and headquarters in Italy and abroad. 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 registration[28] and certification of their energy management systems according to the ISO 50001 standard, with the addition, in 2023, of ISO 50001 for the Versalis Crescentino plant and the companies in the E&P sector Eni Ghana Exploration & Production Limited and Eni UK Limited. In 2023, 61% of energy consumption at Eni sites is covered by ISO 50001 certification. Total HSE expenditure in 2023 was approximately €1,419 million. Expenditure on safety, amounting to around €284 million mainly related to work on plant, equipment and firefighting management (€76 million), safety of plants and equipment (€68 million), and maintenance of buildings and vehicles (about €64 million). Environmental expenditure, amounting to over €1,065 million is mainly due to remediation of land and groundwater (totalling about €519 million) and waste management (over €223 million).

25 The figure reported is the best available at the date of publication of the NFI for the current year.
26 Process safety incidents are classified as a function of the severity into Tier 1 (more serious), Tier 2, or Tier 3.1 (less serious).
27 ISO 14001 relates to environmental management systems, while ISO 45001 relates to health and safety management systems.
28 EMAS Registration (acronym for Eco-Management and Audit Scheme) is a voluntary tool aimed at promoting rational management of environmental performance in line with the provisions of European Regulation 1221/2009.

PROTECTION OF WATER

		2019	2020	2021	2022	2023	SDGs target
Total water withdrawals[a]	(million m³)	1,597	1,722	1,665	1,408	**1,224**	
of which: sea water		1,452	1,599	1,533	1,283	**1,089**	
of which: freshwater		127	112	117	116	**124**	**6.4**
of which: from surface water bodies		90	70	79	84	**97**	
of which: withdrawn from underground		19	20	20	17	**14**	
of which: withdrawn from aqueduct or tank		8	7	6	6	**5**	
of which: water from GTP[b] used in the production cycle		3	4	5	5	**4**	
of which: third-party water resources[c]		7	10	7	5	**4**	
of which: water resources from other streams		1	0	0	0	**0**	
of which: brackish water from underground or surface water		18	11	15	10	**11**	
Total freshwater withdrawals by sector							
Exploration & Production		10	9	12	11	**8**	
Global Gas & LNG Portfolio		0.1	0.1	0.0	0.1	**0.0**	
Plenitude & Power		13	12	12	10	**10**	
Refining & Marketing and Chemical		97	80	88	91	**102**	
Corporate and other sectors		7	11	5	4	**4**	
Total water withdrawals from area with water stress		-	27.1	25.2	26.0	**25.3**	
Fresh water reused	(%)	89	91	91	90	**90**	**6.4**
Total extracted produced water (upstream)	(million m³)	67	57	58	44	**46[d]**	
Re-injected produced water	(%)	58	53	58	59	**60**	**6.3**
Total water discharge	(million m³)	1,432	1,583	1,540	1,292	**1,118[e]**	
of which: at sea		1,334	1,501	1,456	1,215	**1,028**	
of which: in superficial water bodies		79	66	70	62	**72**	
of which: in the sewarage system		14	11	11	12	**11**	
of which: given to third parties[f]		5	5	3	3	**7**	
Fresh water discharge in area with water stress		-	18.4	19.0	18.8	**25.2**	
Total water consumption		-	139	128	136	**128**	
of which: in area with water stress		-	39.7	34.3	36.5	**29.9**	
Hydrocarbons in wastewater	(tonnes)	-	97.7	127.8	361.0	**192.1**	
Total expenditures on water resources and discharges[g]	(€ million)	168.15	152.80	125.41	141.84	**152.61**	**9.5**
of which: current costs		86.91	104.05	106.60	114.68	**127.67**	
of which: investments		81.24	48.75	18.82	27.16	**24.95**	

(a) In 2023 (with an adjustment of historical data), the reporting methodology for freshwater withdrawals was changed to eliminate the portion of water withdrawn and sold to third parties without being used in production cycles.
(b) GTP: Groundwater treatment plant.
(c) Water withdrawal from third-party water is exclusively related to freshwater.
(d) It should be noted that, in 2023, the produced water reinjected and injected for disposal purposes amounted to 27.3 Mm³. Furthermore, the produced water discharged into surface and sea water bodies or sent to evaporation basins amounted to 15.4 Mm³.
(e) Approx. 10% of the total water discharge in 2023 is freshwater.
(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.

In 2023, seawater withdrawals (1,089 Mm³, equal to 89% of total water withdrawals) were down by more than 15% compared to 2022, particularly due to the trends recorded in the R&M and Chemicals sectors (-158 Mm³ due to maintenance shutdowns at the Porto Marghera and Porto Torres petrochemical plants), E&P (-31 Mm³ due to the exit from the domain of Eni Angola SpA) and Corporate and Other Activities (-15 Mm³, due to the exit from the domain of ILCV SpA).

Freshwater withdrawals, amounting to about 10% of total water withdrawals and more than 80% attributable to the R&M and Chemicals sector, recorded an overall increase compared to 2022 (+7%), mainly attributable to the Mantua petrochemical plant. Withdrawals at the Livorno refinery also increased due to the resumption of operations after the shutdown in early 2022. On the other hand, freshwater withdrawals in E&P declined, mainly due to reduced consumption in Algeria, Nigeria and Egypt, and Eni Pakistan's exit from dominance. Eni's freshwater reuse rate was 90%, which aligns with 2022. At Versalis, which accounts for more than 70% of recycled volumes, the reduction recorded at the Mantua site was offset by the restoration of the Dunkirk contribution (following the 2022 plant shutdown). The percentage of reinjected produced water in the E&P sector increased to 60% (59% in 2022), mainly due to the resumption of activities at the

Libyan sites of El Feel and Abu Attifel. Analysis of the stress level of hydrographic basins and further local studies show that freshwater withdrawals from areas under stress account for 2% of Eni's total water withdrawals in 2023 (data stable compared to 2022). In 2023, in particular, Eni withdrew 124 Mm^3 freshwater, of which 25.3 Mm3 was from water-stressed areas (12.7 Mm^3 from superficial water bodies, 4.4 Mm^3 from groundwater, 3.3 Mm^3 from third parties, 2.4 Mm^3 from aqueduct, 2.4 Mm^3 from GTP and 0.1 Mm^3 from other streams). Sea water and brackish water withdrawals in water-stressed areas amounted to 922 Mm^3 and 9 Mm^3, respectively. Onshore produced water in water-stressed areas was 23.4 Mm^3. In 2023, Eni discharged 112 Mm^3 of freshwater, of which 25.2 Mm^3 was in water-stressed areas, equal to 23% (19% in 2022). In 2023 Eni's freshwater consumption was 128 Mm^3 (of which 29.9 Mm^3 in water-stressed areas). In 2023, the total hydrocarbon content in discharged water was approximately 192 tonnes, reduced compared with 2022 (361 tonnes) due to the lower contribution of the E&P sector. This is due to the exit from Angola and the significant decrease of the parameter in Congo, due to the divestment of several offshore assets.

BIODIVERSITY

For more information ▶ Eni for 2023 - A Just Transition

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
	2023	2023	2023
UNESCO World Heritage Natural Sites (WHS) (number)	0	0	0
Natura 2000	19	49	11
IUCN[c]	6	26	1
Ramsar[d]	0	3	2
Other Protected Areas	2	8	12
KBAs	15	19	8

(a) The reporting boundary, in addition to fully consolidated companies, includes also 4 upstream concessions belonging to operated companies in Egypt and Eni's downstream plants, also belonging to companies operated. For the analysis, the Upstream concessions at 30 June of the 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 assigned IUCN (International Union for Conservation of Nature) management category.
(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.

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 carry out in-depth analyses to characterise 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. The 2023 biodiversity risk exposure assessment showed that there is overlap, even partial, with biodiversity priority areas[29] at 29 operational sites[30], all located in Italy except for two sites in Spain and one in France. An additional 59 sites[30] in 10 Countries (Italy, Australia, Austria, France, Germany, United Kingdom, Spain, Switzerland, Hungary and the USA) are located less than 1 km from protected areas or KBA. The increase in sites compared to last year is related to new acquisitions of solar and wind farms. About 55% 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, 28 concessioni[30] partially overlap with protected areas or KBAs, with operating activities within the overlapping area. These concessions are

29 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".
30 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.

found in five Countries: Italy, Nigeria, 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 2000[31] Network spread across Europe; this exposure is more pronounced than last year due to the acquisition of the new wind and solar power parks in Italy. In no case, in Italy or abroad, is there any overlap of operating activities with UNESCO World Heritage Sites (WHS[32]); only one Upstream site[33] 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.

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

		2023
Number of endangered species	(number)	
of which: critically endangered		50
of which: endangered		141
of which: vulnerable		269
of which: near threatened		317
of which: least concern		4,039

In 2023, the analysis conducted on the global IUCN Red List database[34] showed a decrease in the number of endangered species with habitats in the areas of operational sites. The negative variance is mainly due to the release of upstream concessions in Pakistan, although there is a slight decrease for the other business units as well. The analysis indicates the possible presence of 50 critically endangered, 141 endangered and 269 vulnerable species near Eni's[35] operational areas. The near-threatened and least concern species are 317 and 4,039, respectively. It should also be noted that there are 294 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 conservatively, 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 in line with orientation notes of the International Finance Corporation Performance Standard 6.

MAIN ACTIVITIES OF THE YEAR

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 freshwater 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, etc.). For activities related to renewables, in addition to the impact due to the occupation of land and sea, the potential impact on birds and bats due to the presence of turbines and distribution lines is cited. Wind turbines pose a potential risk to particularly vulnerable species groups such as birds of prey. In 2023, habitat restoration or biodiversity protection activities were performed (initiated and/or ongoing during the year) in Congo, Egypt, 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, and community and worker awareness-raising activities.

31 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).
32 WHS, World Heritage Site.
33 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 these protected areas, nor was significantly threatening impact identified on the site OUV.
34 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.
35 The analysis was conducted only on upstream concessions and the operational areas of sites overlapping with protected areas and KBAs.

Country	Concession/site	Description of actions to restore and protect habitat
Congo	M'BOUNDI	Since 2017 Eni has been implementing a BAP in collaboration with local (Endangered Species International Congo) and international (Wildlife Conservation Society) NGOs to manage and mitigate impacts from M'Boundi concession operations on nearby priority areas for biodiversity (critical habitats) and the priority species, including great apes. Key actions still in progress in 2023 include: • 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; • 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 and compensation for habitats and priority species directly or indirectly impacted.
Egypt	BELAYIM LAND (SINAI) DL EKMA (SINAI) DL FEIRAN (SINAI) DL RAS GHARRA	In 2023, Eni started implementing the BAP prepared in 2022 to mitigate the impact of oil operations in Sinai concessions and to promote a enhancement of biodiversity in the area. The BAP focuses on priority BES elements, identified with technical support from local and international specialists, including: coral reefs, seagrass, sea turtles and migratory birds. The main actions identified in the BAP are: • the improvement of the management and disposal of plastic and other types of waste in the area; • the enhancement of clean-up of beaches affected by the presence of solid waste and historical oil pollution events and from external diffuse sources to promote an improvement in the habitat; • deepening the knowledge of presence and status of priority species and habitats through conducting the establishment of a biodiversity monitoring program; • raising awareness of employees and contractors on the importance of biodiversity and the involvement of local communities to assist activities that support the conservation of biodiversity. Furthermore, in 2023 the BES Strategy was updated to include the Ras Gharra concession within the BAP.
USA (Alaska)	OOOGURUK AND NIKAITCHUQ ASSETS	In Alaska, a BAP has been in place since 2009 to mitigate impacts on the BES priority features identified in the area, i.e. Arctic tundra, polar bears, water birds and seals, in line with all regulatory and licensing requirements for operations. Since 2022, there has been active collaboration with the Arctic Programme of the international NGO Wildlife Conservation Society to extend the scope of the BAP, and to assess the 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 2023 include: • BAP update; • continued monitoring of polar bear movements within the operational area; • the initiation of a trial of new approaches to detect polar bear dens using drones instead of aircraft to avoid and minimise potential disturbance to the species; • a workshop conducted on the Arctic tundra to summarise current knowledge on the opportunities and risks involved in restoring this habitat and identify information gaps to be filled by ad hoc research studies. The workshop was attended by representatives of local and national regulators, experts, researchers, members of local communities and other stakeholders from the North Slope.
Mexico	CONTRACTUAL AREA 1 (MIZTON, AMOCA, TECOALLI)	To mitigate impact on priority BES features in the Contractual Area 1 area of influence, which includes coastal wetlands (Tulars), sea turtles and marine mammals, Eni Mexico has implemented a BAP, under review in 2024, and has planned measures for the management of biodivesity in the project area both onshore and offshore, including: • 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, where necessary, the flora and fauna were captured 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; • annual monitoring campaigns, including those for birds, mammals and turtles, to increase the knowledge level for the area of occurrence and seasonality of species.
Ghana	OFFSHORE CAPE THREE POINT (OCTP)	Eni Ghana's management of the biodiversity for the OCTP project in alignment with the requirements of the International Finance Corporation Performance Standard 6 and comprises an Environmental, Social and Health Management Plan with stringent environmental requirements, including zero process flaring, re-injection of the produced water, and a waste management plan to ensure that all waste generated is treated in accordance with Ghanaian environmental regulations. In addition, action plans (BAP) were 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 swamp forests, 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. To mitigate impact on natural habitats caused by the construction of the plants, 63.3 hectares (ha) of forest are being restored, of which 12.3 ha through active reforestation techniques and 51 ha where natural regeneration is promoted and deforestation is discouraged. In the test phase, artificial nests are being installed to accelerate the return of birds and, consequently, the ecological roles they play in the ecosystem.
Italy	DICS (NORTH CENTRAL DISTRICT) AND DIME (SOUTHERN DISTRICT), AND ENIMED (ENIMEDITERRANEA IDROCARBURI SPA). CONCESSIONS	In Italy, monitoring activities and mitigation of the impacts on biodiversity are ongoing, including BES sensitivity analysis and BAP definition and implementation. At DIME's onshore Val d'Agri Concession, a BAP initiated in collaboration with NGOs, universities and local experts has been underway since 2003. It focuses on the following BES priority features critical habitats (e.g. beechwood, grasslands and shrublands and wetlands), bats and amphibians. The BAP calls for several monitoring and mitigation actions, including: • Monitoring to reduce uncertainties regarding impact (e.g. of well areas, pipelines and access roads on biodiversity) and to check for the presence of threatened species (e.g. the Apennine toad); • monitoring of ecosystem services; • installation of road signs to make users of private roads managed by Eni aware of the presence of wildlife and the accident risk; • restoration of natural habitats, covering at least 46 hectares to date, and monitoring of the efficiency of the intervention. At DICS, in the Adriatic, the BAP preparation started in 2023 and is expected to be finalised in February, with implementation of priority actions starting in March 2024. At EniMed, in 2023, a gap analysis was conducted in preparation for planning future activities to mitigate impact on biodiversity. In 2024, the BAP will be prepared.

Country	Concession/site	Description of actions to restore and protect habitat
Spain	RAPOSERAS WIND FARM CUEVAS WIND FARM CERRILLARES PHOTOVOLTAIC PLANT	In 2023, Plenitude implemented several biodiversity conservation measures in Spain at the Raposeras and Cuevas wind farms, and at the Cerrillares photovoltaic plant. • Raposeras Wind Farm, La Rioja: Installation of passive visual signals to increase the visibility of wind turbines and reduce the risk of impact on avifauna. Completion of bird and bat behaviour and mortality monitoring aimed at verifying the effectiveness of the measures implemented (started in 2022 and lasting 12 months) within the wind farm and in neighbouring high-risk areas; • Cuevas Wind Farm, Cuenca: Carrying out a protection and conservation campaign on local avifauna (hen harrier) with measures targeting avoiding collisions and actions to identify and protect nests; • photovoltaic plant in Cerrillares: implementation of biodiversity conservation measures, including wildlife-permeable fencing around the facility, bat nest boxes, leasing land in the facility's vicinity for the preservation of the forest raptor habitat, a lesser kestrel breeding tower and a water pond that provides suitable habitat for a variety of wildlife species. Biodiversity conservation objectives were monitored during construction and will remain in place.

OIL SPILL MANAGEMENT[a]

For more information ▶ Eni for 2023 - A Just Transition

		2019	2020	2021	2022	2023	SDGs target
Operational oil spills							12.4
Total number of oil spills (>1 barrel)	(number)	67	46	36	36	**33**	
of which: upstream		61	43	30	28	**26**	
Volumes of oil spills (>1 barrel)	(barrels)	1,033	958	1,355	886	**7,728**	
of which: upstream		985	882	436	845	**143**	
Operational oil spills/100% operated hydrocarbon gross productions (upstream)	(barrels/million barrels)	0.9	0.9	0.4	0.9	**0.2**	12.4
Oil spills due to sabotage (including thefts)							12.4
Total number of oil spills (>1 barrel)	(number)	141[a]	110	125[a]	244	**373**	
of which: upstream		141[a]	109	125[a]	244	**372**	
Volumes of oil spills (>1 barrel)	(barrels)	6,245[a]	5,866	3,053[a]	5,253	**5,094**	
of which: upstream		6,245[a]	5,457	3,053[a]	5,253	**5,092**	
Volumes of oil spills due to sabotage (including thefts) in Nigeria (>1 barrel)		6,245[a]	4,452	3,053[a]	5,253	**5,092**	12.4
Chemical Spills							12.4
Total number of chemical spills	(number)	21	24	20	13	**16**	12.4
Volumes of chemical spills	(barrels)	4	3	68	47	**2,260**	12.4
Spill prevention expenditures and investments[b]	(€ million)	40.93	66.14	55.42	46.01	**43.79**	9.5
of which: current costs		8.27	37.86	6.24	6.48	**9.90**	
of which: investments		32.66	28.28	49.18	39.53	**33.89**	

(a) Data have been updated following the closure of some investigations after the publication of the previous reports.
(b) The figure is part of the environmental expenses and investments reported in the "Certificates of HSE Management Systems and Expenses" table.

In 2023, volumes spilled due to operational oil spills (amounting to 7,728 barrels) increased compared to 2022 due to a fuel oil spill at the Sannazzaro refinery of over 7,500 barrels, a quantity fully recovered. The events recorded abroad accounted for less than 2% of the total quantities spilled, a more than 83% reduction compared to 2022. Egypt (14 events, 93 barrels spilled) and Nigeria (5 events, 20 barrels spilled) were the most impacted Countries. Almost 99% of the operational oil spill volumes in 2023 were recovered. Oil spills from sabotage, at 5,094 barrels, decreased by 3% compared to 2022, despite an increase in events (373 compared to 244 in 2022). All the events (except one that occurred along the Sannazzaro-Volpiano pipeline for a total of 2 barrels) occurred in Nigeria. The largest spill (218 barrels, of which over 214 were recovered) occurred on the Ogoda-Brass section. Almost 78% of the operational oil spill volumes from sabotage were recovered. Volumes spilled from operational oil spills impacted 99% of soil and less than 1% of water bodies, while those from sabotage impacted 96% of soil and 4% of water bodies. Volumes spilled as a result of chemical spill (2,260 barrels in total) increased compared to 2022 due to a spill that occurred in Indonesia at Eni East Seppingan due to a product leak from a subsea injection line (2,234 barrels); control and maintenance activities were intensified following the event.

No oil spills occurred in the Arctic in 2023. 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

		2019	2020	2021	2022	2023	SDGs target
NO_x (nitrogen oxides) emissions	(ktonnes NO_2eq.)	52.0	51.7	48.8	48.8	**44.8**	**3.9 12.4**
NO_x emissions/100% operated hydrocarbon gross production (upstream)	(tonnes NO_2eq./kboe)	0.035	0.037	0.032	0.033	**0.030**	**3.9 12.4**
SO_x (sulphur oxides) emissions	(ktonnes SO_2eq.)	15.2	15.3	18.5	17.9	**16.7**	**3.9 12.4**
SO_x emissions/100% operated hydrocarbon gross production (upstream)	(tonnes SO_2eq./kboe)	0.010	0.012	0.015	0.016	**0.014**	**3.9 12.4**
SO_x emissions/crude oil processing and semi-processed oil (refineries)	(tonnes SO_2eq./ktonnes)	0.200	0.173	0.156	0.148	**0.138**	**3.9 12.4**
NMVOC (Non Methane Volatile Organic Compounds) emissions	(ktonnes)	24.1	21.4	24.0	23.1	**22.1**	**3.9 12.4**
PM (Particulate Matter) emissions		1.4	1.3	1.4	1.4	**1.4**	**3.9 12.4**
Air protection expenditures and investments[a]	(€ million)	53.79	54.21	87.42	76.66	**63.60**	**9.5**
of which: current costs		25.92	20.57	31.65	41.83	**34.64**	
of which: investments		27.87	33.64	55.77	34.84	**28.97**	

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

In 2023, emissions of atmospheric pollutants decreased, except for particulate matter (PM) emissions, which remained stable compared to the previous year. The decrease in SO_x emissions is mainly related to reducing the contribution from safety flaring at the Southern District COVA centre in the E&P sector. The reduction in NO_x and NMVOC emissions was influenced by the exit of Eni Pakistan, Eni Angola and Sergaz; lower consumption of diesel in Egypt and fuel gas in Congo and Nigeria; and some maintenance shutdowns at petrochemical plants and the Sannazzaro refinery.

WASTE

For more information ▶ Eni for 2023 - A Just Transition

		2019	2020	2021	2022	2023	SDGs target
Total waste from production activities	(million of tonnes)	2.2	1.8	2.1	2.7	**3.4**	**12.5**
of which: hazardous		0.5	0.4	0.5	1.1	**2.1**	
of which: non-hazardous		1.7	1.4	1.6	1.7[a]	**1.3**	

(a) Some 2022 waste figures have been adjusted (see table below for specification) due to changes reported after the closing of the 2022 financial statements by Eni Plenitude for Adriaplin and Eni Gas & Power France.

		2019		2020		2021		2022		2023		
		internal	at third parties	internal	at third parties	internal	at third parties	internal	at third parties	**Internal**	**at third parties**	SDGs target
Total Hazardous waste from production activities recycled/recovered or disposed	(million of tonnes)	0.03	0.43	0.02	0.39	0.01	0.45	0.08	0.97	**1.26**	**0.85**	
of which: recycled/recovered		0.00	0.04	0.00	0.04	0.00	0.04	0.00	0.04	**0.00**	**0.21**	
of which: disposed		0.03	0.39	0.02	0.35	0.01	0.41	0.08	0.93	**1.26**	**0.64**	
of which: incinerated		0.02	0.07	0.01	0.12	0.00	0.17	0.03	0.03	**0.00**	**0.05**	
of which: in landfill		0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.01	**0.00**	**0.01**	
of which: subjected to chemical/ physical/ biological treatment		0.00	0.04	0.00	0.01	0.00	0.01	0.00	0.01	**0.00**	**0.02**	
of which: sent for other disposal		0.01	0.28	0.02	0.22	0.01	0.23	0.05	0.88	**1.25**	**0.56**	
Non-hazardous waste from production activity recycled/recovered or disposed		0.23	1.46	0.18	1.21	0.09	1.53	0.24[a]	1.40	**0.16**	**1.02**	
of which: recycled/recovered		0.00	0.11	0.00	0.16	0.00	0.19	0.00[a]	0.22[a]	**0.01**	**0.28**	
of which: disposed		0.23	1.35	0.17	1.05	0.09	1.34	0.24	1.18[a]	**0.15**	**0.74**	
of which: incinerated		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	**0.00**	**0.07**	
of which: in landfill		0.00	0.11	0.00	0.09	0.00	0.07	0.00	0.10	**0.00**	**0.09**	
of which: subjected to chemical/ physical/biological treatment		0.00	0.01	0.00	0.01	0.00	0.00	0.00	0.01	**0.00**	**0.01**	
of which: sent for other disposal		0.23	1.23	0.17	0.95	0.09	1.27	0.23	1.01[a]	**0.15**	**0.56**	

(a) Some 2022 waste figures have been adjusted (see table below for specification) due to changes reported after the closing of the 2022 financial statements by Eni Plenitude for Adriaplin and Eni Gas & Power France.

		2019	2020	2021	2022	2023	SDGs target
Waste management expenses and investments[a]	(€ million)	249.64	217.02	258.68	246.38	223.35	9.5
of which: current expenses		245.51	203.62	247.91	241.55	218.64	
of which: investments		4.13	13.39	10.76	4.83	4.71	

(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 Rewind[36], which uses the digitalization instruments implemented over the past few years 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 in 2023 increased by 25% compared to 2022, mainly due to increased wastewater from El Gamil (Egypt) and industrial and plant water in Zohr (Egypt). Non-hazardous waste shows a reduction (-23%) due to the reduction of produced water disposed of by the Centro Oli Val D'Agri (Italy). Recovered and recycled waste remained stable at 15% of the total disposed waste[37]. Disposed waste at third parties was 49% of the total (34% hazardous waste and 83% non-hazardous waste). In comparison, waste recovered and recycled at third parties was 98% of the total (100% hazardous waste and 96% non-hazardous waste).

REMEDIATION

		2019	2020	2021	2022	2023	SDGs target
Waste from remediation activities	(million of tonnes)	4.1	4.2	4.2	4.4	2.8	12.5
of which: hazardous		0.0	0.0	0.1	0.1	0.1	
of which: non-hazardous		4.1	4.2	4.1	4.3	2.7	
Soil and groundwater remediation expenditures and investments[a]	(€ million)	367.20	411.21	451.97	567.54	519.41	9.5
of which: current costs		336.21	377.47	402.07	521.28	478.25	
of which: investments		30.99	33.74	49.90	46.26	41.16	

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

In 2023, a total of 2.8 million tons of waste were generated by remediation activities (of which 2.5 million from Eni Rewind), consisting of over 59% of treated water from GTP plants, partly reused and partly returned to the environment. The reduction in volumes generated in 2023 is attributable to the decrease in the "groundwater" waste contribution due to the change in the authorisation regime at Eni Rewind's Porto Torres GTP plant (from December 2022, groundwater is treated as wastewater and no longer as waste). Ninety-seven percent (97%) of the waste generated by remediation during the period was non-hazardous waste. The total expenditure on remediation in 2023 amounts to more than €519 million. About 46% (over €238 million) of remediation costs for 2023 are borne by Eni Rewind, which is engaged in soil and groundwater remediation at contaminated sites, both disused and operational.

36 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.
37 Specifically, in 2023, 10% of the hazardous waste resulting from production activities disposed of by Eni was recovered/recycled, 1% was subjected to chemical/physical/biological treatment, 2% was incinerated, 1% was disposed of in landfill, while the remaining 86% was sent to other types of disposal (including transfer to temporary storage plants prior to final disposal). Concerning non-hazardous waste resulting from production activities, 25% was recovered/recycled, 6% was incinerated, 8% was disposed of in a landfill, 1% underwent chemical/physical/biological treatment. In comparison, the remaining 60% was sent to other types of disposal (including transfer to temporary storage plants before final disposal and incineration of small quantity).

HUMAN RIGHTS

For more information ▶ Eni for 2023 - A Just Transition

TRAINING AND SECURITY

		2019	2020	2021	2022	2023	SDGs target
Human rights training hours[a]	(number)		28,838	22,983	14,245	1,182	4.7
Attendances in human rights training courses		44,396	21,150	17,101	11,460	1,184	
Employees trained on human rights		19,745	7,076	4,931	3,042	474	
Employees trained on human rights[b]	(%)	97	92	94	89	77	
Security contracts containing clauses on human rights		97	97	98	97	100	16.1
Security personnel trained on human rights[c]	(number)	696	32	88	409	170	16.1
Security personnel (professional area) trained on human rights[d]	(%)	92	91	90	93	90	16.1

(a) The data in the table consider the total hours of employee training.
(b) This percentage is calculated as the ratio between the number of registered employees who have completed a training course and 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. 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.
(d) This is a cumulative percentage value.

Following the 2022 conclusion of the training campaign for senior managers and middle managers (Italy and abroad) on human rights, in 2023, the three specific courses ("Security and Human Rights", "Human Rights and Relations with Communities" and "Human Rights in the Supply Chain"), were available along with the other paths already offered on sustainability and human rights issues. Awareness and training activities on opposing violence and harassment at work continued in 2023 and extended to operational realities (plants and districts). In 2023, the percentage of personnel from the Security professional area who have been trained on human rights reached 90%: this number reflects the qualitative/quantitative turnover of incoming and outgoing resources from the Professional Area year after 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. To this end, the Security Workshop & Human Rights was held from 13th to 15th November 2023 in Basra, Iraq, conducted by an independent consultancy firm specialised in security management and protection of Human Rights in the international arena, with more than 300 participants, (170 belonging to the armed forces and security forces), including the Italian Ambassador to Iraq, parliamentarians from the Iraqi federal state, the Governor of the region, all the top military leaders from southern Iraq and the Ministry of the Interior, and other personalities from local and international bodies. This Workshop represented the 22nd edition of the training initiative that has so far involved 15 Countries. In some Countries, such as Australia and Alaska, Eni operates 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 ▶ Policy, referring to the indigenous people in Alaska affected by the business activities carried out by the subsidiary Eni US Operating Company in the area, was adopted in 2020 and renewed in 2021. No violations of the rights of these populations were ascertained during the year[38].

38 Analysis of the grievances submitted through the grievance mechanisms adopted in the Countries mentioned above did not reveal any critical human rights issues.

WHISTLEBLOWING FILES ON HUMAN RIGHTS VIOLATIONS

		2019	2020	2021	2022	2023	SDGs target
Whistleblowing files (assertions) on human rights violations closed during the year and categorized by results of the investigations and typology[a]:	(number)	20 (26)	25 (28)	30 (40)	45 (62)	46 (62)	5.1 5.2 8.8 10.3 16.1 16.5
Founded assertions		**7**	**11**	**2**	**12**	**8**	
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	1	0	0	**0**	
Potential impacts on worker rights[d]		5	6	2	7	**7**	
Potential impacts on workplace health and safety[e]		2	4	0	5	**1**	
Partially founded assertions[f]		**-**	**-**	**3**	**0**	**0**	
Potential socio-economic impacts on local communities		-	-	0	0	**0**	
Potential impacts on health, safety and/or well-being of local communities		-	-	1	0	**0**	
Potential impacts on worker rights		-	-	2	0	**0**	
Potential impacts on workplace health and safety		-	-	0	0	**0**	
Unfounded assertions, with the adoption of corrective/improvement measures		**8**	**9**	**7**	**0**	**0**	
Potential socio-economic impacts on local communities		1	0	1	0	**0**	
Potential impacts on health, safety and/or well-being of local communities		0	0	0	0	**0**	
Potential impacts on worker rights		5	7	3	0	**0**	
Potential impacts on workplace health and safety		2	2	3	0	**0**	
Unsubstantiated allegations/not verifiable[g]/not applicable[h] assertions		**11**	**8**	**28**	**50**	**54**	
Potential socio-economic impacts on local communities		0	0	1	0	**0**	
Potential impacts on health, safety and/or well-being of local communities		1	0	3	3	**2**	
Potential impacts on worker rights		10	8	14	33	**46**	
Potential impacts on workplace health and safety		0	0	10	14	**6**	
Inherent incidents of discrimination[i]		-	-	-	3	**6**	

(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) Including unhealthy and/or unsafe working environments.
(f) Assertions whose verifications have revealed partial elements confirming the validity of the facts reported in them (classification introduced from October 1st, 2021).
(g) Assertions 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.
(h) Assertions 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). The assessment is carried out subject to the opinion of the legal affairs function or other competent functions.
(i) Of the alleged incidents of discrimination, no. 1 assertion has supporting evidence.

With regard to whistleblowing reports, in 2023 investigations were completed on 80 files[39], of which 46 included human rights aspects, mainly concerning potential impacts on workers' rights and occupational health and safety. Among these, 62 assertions were verified; for 8 of these, the reported facts were confirmed, even partially, and corrective actions were taken to mitigate and/or minimise their impacts. In particular, the following actions were undertaken: (i) actions of the Internal Control and Risk Management System relating to the implementation and strengthening of controls in place; (ii) awareness on the topics of the Code of Ethics and the "Zero Tolerance" policy; and (iii) actions against employees, including disciplinary measures, in line with the collective agreements and other applicable national laws. At the end of the year, 13 files were still open, 9 of which referred to human rights issues, mainly concerning potential impacts on workers' rights.

39 Whistleblowing file: a summary document of the investigations carried out on the report (which may contain one or more detailed and verifiable assertions) in which the summary of the investigation carried out, on the facts that are the subject of the report, the outcome of the investigations carried out and any action plans identified are reported. Specifically, since 2006, Eni has had regulations (most recently updated in March 2024) governing the process of receiving, analysing and processing whistleblowing reports (so-called whistleblowing) received by Eni SpA and its Subsidiaries concerning alleged conduct referable to Eni's Persons or to all those who operate or have operated in Italy or abroad in the name or on behalf or in the interest of Eni – which has occurred or which is very likely to occur – in breach of laws and regulations, provisions of the Authorities, the Code of Ethics, Model 231 or Compliance Models for foreign subsidiaries and internal regulations (such as the Anti-Corruption MSG, etc.). The regulation (published on the Company's website) defines the operating procedures for managing reports and whistleblowing activities for the Board of Statutory Auditors (which, in its capacity as Audit Committee for the purposes of the SOA regulation, examines all whistleblowing files), to the Supervisory Board and, for reports falling within the competence of each Subsidiary, to the respective Supervisory Bodies, where present.

TRANSPARENCY AND ANTI-CORRUPTION

For more information ▶ Eni for 2023 - A Just Transition

INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM

		2019	2020	2021	2022	2023	SDGs target
Integrated audits	(number)	74	67	62	52	**64**	
Planned audits		61	61	53	42	**50**	
Spot audits		4	-	3	3	**2**	
Follow-up		9	6	6	7	**12**	
Audits covering the anti-corruption checks		27	31	20	25	**30**	**16.5**
General workshops	(number of participants)	1,237	904	1,284	1,346	**1,574**	**16.5**
Job specific training		1,108	568	702	523	**687**	**16.5**
Countries where Eni supports EITI's local Multi Stakeholder Groups	(number)	9	9	9	9	**9**	**17.16**

In 2023 the anti-corruption checks, based on the Anti-Corruption Compliance Program's provisions, have been performed in 30 audits, carried out in 16 Countries, and 13 supervisory activities were carried out on the 231/Compliance Models of the Italian/foreign subsidiaries. During the three-year period 2021-2023, planned audits ensured that all core business processes were covered. As in 2022, the number of ascertained cases of corruption[40] relating to Eni SpA amounted to 0 and consequently there were no dismissals linked to this type of case. For the proceedings in progress and all the significant cases of non-conformity to laws and regulations (including anti-competitive conduct, violations of anti-trust regulations and monopolistic practices), see the section ▶ "Legal Disputes" in the Annual Report. Throughout 2023, the delivery of the new e-learning course on the Anti-Corruption Compliance Programme for medium and high-risk personnel started in Italian, which involved 6,742 participants and will continue in 2024, also in English and French. The "Code of Ethics, Anti-Corruption and Corporate Administrative Liability" course continued to be held and was aimed at the entire Eni workforce in Italy and abroad. In addition, in 2023, the anti-corruption training continued through general workshops and specific job training according to the risk-based methodology started in 2019.

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

WHISTLEBLOWING MANAGEMENT

		2019	2020	2021	2022	2023	SDGs target
Whistleblowing files opened during the year categorized according to the process that is the subject of the report	(number)	**68**	**74**	**73**	**78**	**77**	5.1 5.2 8.8 10.3 16.1 16.5
Procurement		20	20	20	20	**19**	
Human resources		22	16	27	35	**42**	
Maintenance		2	1	1	2	**2**	
Commercial		3	12	6	4	**6**	
Logistics, raw materials and products		3	3	3	2	**-**	
HSE		4	10	7	9	**6**	
Others (security, operations, portfolio management and trading)		14	12	9	6	**2**	
Whistleblowing files that have been closed during the year divided according to the outcome of the investigations		**74**	**73**	**74**	**77**	**80**	
Founded		18	22	10	12	**10**	
Partially founded[(a)]		-	-	13	14	**10**	
Unfounded, with the adoption of improvement measures		26	32	18	-	**-**	
Unfounded/not ascertainable[(b)]/not applicable[(c)]		30	19	33	51	**60**	

(a) The audits conducted revealed evidence that one or more of the assertions 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 subject to the opinion of the legal affairs function or other competent functions.

In 2023, 98 whistleblowing reports[41] were received against which 77 files were opened. In the same period, a total of 80 files were closed, resulting in the following outcomes: (i) for 60 files the checks did not find any evidence to confirm the facts reported; however, for 34 files corrective and/or improvement actions were taken in any case; (ii) for 20 files the checks confirmed, at least in part, the contents of the reports and the appropriate corrective actions were taken. These 20 files mainly relate to: employee behaviour not compliant with internal regulations and breaches of contract by suppliers. The corrective actions taken as a result of these files mainly consisted of (i) awareness 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 31st, 2023, 13 files are still open.

41 Whistleblowing is understood to be any communication received by Eni concerning conduct – referring to Eni's Persons or to all those who operate or have operated in Italy and abroad in the name of or on behalf of or in the interest of Eni – that has occurred or is very likely to occur, therefore, including well-founded and concrete suspicions, as well as attempts to conceal such conduct in violation of laws and regulations, provisions by Authorities, Code of Ethics, Models 231 or Compliance Models for foreign subsidiaries and internal regulations (such as MSG Anti-corruption, etc.).

Customers and suppliers

For more information ▶ Eni for 2023 - A Just Transition

CUSTOMER SATISFACTION

In 2023, Plenitude offered to all B2C customers certified electricity through the purchase of European origin guarantees as fed into the grid and produced by plants powered by 100% renewable sources. There has been an increase in the percentage of certified electricity to total energy sold in Europe from 66% in 2022 to 69% in 2023. For Plenitude, customer centricity is a core value, and it is consequently included among the common benefit purposes declared in the Company by-laws. 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, Customer Satisfaction surveys are performed several times a year on a statistically representative sample of its entire customer base. Compared to 2022, the percentage of customer satisfaction[42] remained virtually unchanged at 82.5% (compared to 82.6% in 2022). Another indicator of customer care and customer experience effectiveness and satisfaction activities is the Net Promoter Score (NPS), which measures the percentage of customers who would recommend Plenitude as an operator in a multi-channel mode (telephone, chat, e-mail and in-store support). In 2023, the NPS maintained the high levels reached in 2022 (2.94xNPS of 2018).

SERVICE EVALUATION

		2021	2022	2023
Satisfied customers[(a)]	(%)	69.8	82.6	**82.5[(b)]**

(a) Source: Ipsos, Customer Satisfaction Survey for Eni Plenitude on a statistically representative sample of residential customers.
Average of two annual waves.
(b) The value is given by the % of respondents who gave a grade between 7 and 10 to the following question: "Overall how satisfied are you with Plenitude? Answer with a rating from 0 to 10 where 0 means not at all satisfied and 10 means completely satisfied".

CUSTOMER PROTECTION

Plenitude maintains direct contact with consumer associations, guaranteeing the possibility to report any service failures and product malfunctions that are reported to them by customers. In addition, Plenitude is at the forefront of constantly monitoring fraud attempts to which customers may be exposed. The Company established several initiatives to support customers who are victims of potential fraud, providing them with dedicated tools to defend themselves and verify the identity of those who contact them. In particular:

- DEDICATED ALERTS to Plenitude customers to inform them of fraud attempts with the aim of making them switch to another supplier;
- creation of a DEDICATED TOLL-FREE NUMBER for reporting suspicious calls, collecting qualitative information on the content of the call. The service, activated in 2020, received more than 8,600 reports during 2023, 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;
- service on the Plenitude site ▶ "VERIFY WHO IS CALLING YOU", which allows customers to verify that the number they are being contacted by is actually attributable to a Plenitude operator.

42 Customer satisfaction: Plenitude asks a representative sample of customers for their degree of satisfaction in relation to their use of Plenitude services. The ratings given are on a scale of 0 to 10, where 0 means "not at all satisfied" and 10 means "completely satisfied".

SUPPLIERS

For more information ▶ Eni for 2023 - A Just Transition

SUPPLIER ASSESSMENT

		2019	2020	2021	2022	2023	SDGs target
Suppliers subject to assessment on social responsibility aspects	(number)	5,906	5,655	6,318	6,622	6,471	5.2 8.8 16.1
of which: suppliers with criticalities/areas for improvement		898	828	487	659	499	
of which: suppliers with whom Eni terminated the relations		96	124	34	54	40[a]	
New suppliers assessed using social criteria[b]	(%)	100	100	100	100	100	5.2 8.8 16.1

(a) In 2023, there were no reported interruptions of relations with suppliers due to corruption-related violations.
(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 appraisal feedback on HSE or compliance areas, feedback process, assessment on human rights issues (inspired by SA8000 standard or similar certification).

During 2023, 6,471 suppliers[43] were subject to checks and assessments with reference to environmental and social sustainability aspects (including health, safety, environment, human rights, anti-corruption and compliance). Values for 2023 can be attributed to an overall reduction of solicited suppliers compared to 2022. 8% of the audited suppliers (i.e. 499) are affected by potential critical issues subject to improvement actions. For 40 of these (0.6 per cent of the audited suppliers), relations were terminated due to a negative assessment at the qualification stage or due to the suspension or revocation of qualification status. Furthermore, in 2023 Eni launched the supplier diversity programme "Inclusion Development Partnership" with the aim of strengthening the characteristics of diversity, equity and inclusion (DEI) in vendor lists. Through a specific assessment activity, are identified and valued companies with ownership and/ or organizational structure characterized by typically underrepresented categories, in addition to the companies that promote initiatives of excellence dedicated to diversity and inclusion. The program also consists of training activities and sharing best practices aimed at enhancing the DEI culture along the supply chain and defining development plans and concrete actions that suppliers can put in place to improve these characteristics. Finally, through the Open-es initiative and alliance, Eni promotes, in the different industrial sectors and levels of the supply chain, the increase of awareness and knowledge about inclusion and more general about the ESG themes, stimulating companies to measure and improve on DEI features, such as gender pay gap and gender distribution among managers.

43 It also includes all new suppliers.

Alliances for development

For more information ▶ Eni for 2023 - A Just Transition

INVESTMENTS FOR LOCAL DEVELOPMENT

		2019	2020	2021	2022	2023	SDGs target
Local development investments by sector of intervention	(€ million)	**95.3**	**96.1**	**105.3**	**76.4**	**95.0**[a]	
Access to energy		4.2	8.1	5.6	4.1	**3.5**	7.1
Economic diversification		39.9	33.1	33.6	36.7	**35.2**	**8.1**
Education and vocational training		16.9	13.3	16.2	17.4	**26.1**	**4.4**
Access to water and sanitation		1.8	3.9	4.8	2.8	**2.2**	6.a
Life on land[a]		5.3	12.2	27.5	3.9	**6.9**	15.a
Health		8.6	13.3	11.6	10.3	**10.7**	3.8 2.1 2.2 3.1 3.2 3.3 3.4
Compensation and resettlement		18.6	12.2	6.0[b]	1.2	**10.4**	**8.3**
Local development investments by geographic area							
Africa		53.3	44.2	37.1	39.1	**51.6**	
Americas		3.9	5.0	5.7	3.5	**4.2**	
Asia		28.1	28.2	28.0	26.0	**26.5**	
Italy		8.2	16.9	32.6	6.5	**10.7**	
Rest of Europe		1.5	1.8	1.8	1.3	**2.0**	
Oceania		0.3	0.02	0.002	0	**0.03**	
Infrastructure investments[c]				**39.8**	**31.3**	**32.6**	

(a) This figure includes expenses for resettlement activities which in 2023 amount to €10.5m, of which: €10.3m in Mozambique, €0.07m in Ghana and €0.1m in Kazakistan. Compared to 2022 there is an increase of about €18.6 million. The main changes involve the resettlement expenses in Mozambique (increased by about €9.2 million) and the education sector (increased by about €8.7 million). Higher spending on education is due to an increase in infrastructure activities in the education sector in Kazakistan (€7.4 million) and Ivory Coast (€3 million) against marginal reductions in the other Countries.
(b) The data has been restated from what was published in 2021 due to rounding.
(c) Infrastructure investments include all infrastructure of the intervention sectors (schools (education), hospitals (health), water treatment plants (water), possible energy infrastructure, etc.).

In 2023, investments for local development amounted to around €95 million (Eni share), about 96% of which were in the area of Upstream activities. In Africa, a total of €51.6 million was spent, of which €48.1 million in the Sub-Saharan area, mainly for the development and maintenance of infrastructure, particularly school buildings, and for educational and vocational training initiatives. About €26.5 million was spent in Asia, mainly invested in the development and maintenance of infrastructure (especially school buildings) and vocational training. In Italy, €10.7 million was spent. Approximately €32.6 million was invested in infrastructure development activities, of which €17.7 million in Asia, €12.6 million in Africa, and €1.3 million in Italy and €1.0 million in Central America. In addition, analyses are carried out to measure the percentage of spending on local suppliers by some relevant foreign subsidiaries. In 2023, the rate amounted to about 31% of total expenditures. This is also linked to new contracts to develop large, high-tech projects managed on the market by large international companies. The main projects implemented in 2023 included initiatives to promote: (i) access to energy in Ivory Coast and Mozambique through the distribution of improved cooking systems and related awareness-raising campaigns; (ii) economic diversification in the agricultural sector in Egypt, Nigeria and Mozambique; local and youth entrepreneurship in Ivory Coast, Ghana and Mexico; and socio-economic development in the fisheries sector in Mexico and Mozambique through support for sustainable fishing; (iii) access to education and training supporting the school programmes in Ivory Coast, Egypt, Mozambique, Ghana, Iraq, and Mexico, vocational training and education in Egypt and Mozambique, activities for the renovation of school buildings in Indonesia, Iraq and Mexico, distribution of scholarships for secondary and post-secondary school students in Nigeria; (iv) access to potable water through the improvement of water supply systems for domestic and agricultural purposes in two rural communities in Egypt and one county in Kenya; the provision of drinking water at the Al-Burdjazia plant in the Zubair area and the construction of the Al-Buradeiah drinking water plant in Basra continue activities and initiatives for access to potable water and renewable energy to support local development in the operational areas of Samboja and Muara Jawa in east Kalimantan in Indonesia continue in Mozambique, the launch of various initiatives aimed at building infrastructure and carrying out good hygiene and health practices awareness campaigns; (v) land protection through awareness activities and planting mangroves in the Mecufi district in Mozambique, which aims to protect the surrounding environment. In terms of health development projects, in 2023, Eni has carried out initiatives in 15 Countries with a total expenditure of €10.7 million to improve the health status of the populations through the strengthening of the skills of health personnel (for example in Angola, Libya, and Ivory Coast), the construction and rehabilitation of healthcare facilities and their equipment (for

example in Iraq, Ivory Coast, Mozambique and Congo), information, education and awareness on health issues among the populations involved (for example in Egypt, Ghana and Mexico). Moreover, in continuity with the approach adopted to support healthcare institutions and facilities for the Covid-19 emergency also in 2023, Eni carried out interventions to strengthen the health system in Italy, aiming at contributing to strengthen and to the resilience of local facilities, such as the completion of the intensive therapy department for Ospedale Vittorio Emanuele in Gela, the creation of the Infectious Emergency Room at Ospedale Luigi Sacco di Milano (expected to be completed in 2024) and the design of the high bio-containment department with integrated analysis laboratory at the Ospedale S. Matteo in Pavia. In 2023, to assess the project's potential impacts on the communities' health, Eni completed 11 Health Impact Assessments (HIAs), of which six were integrated ESHIA studies.

GRIEVANCE

For more information ▶ Eni for 2023 - A Just Transition

GRIEVANCES BY TOPIC[a]

		2020	2021	2022	2023
Access to energy	(%)	5	1	1	**4**
Land Management		8	12	16	**7**
Education		3	1	1	**7**
Employment		21	8	11	**12**
Infrastructure		4	3	-	**0**
Community management		7	25	30	**46**
Suppliers management/Agreements		8	9	5	**5**
Partnerships		-	3	-	**0**
Social and economic impacts		3	2	-	**0**
Economic diversification		2	1	8	**6**
Environmental management		31	18	15	**12**
Other		8	17	13	**1**

(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.

Grievances can be submitted through online channels (including a dedicated email address and an institutional website of companies in the field), physically at the administrative/operational site or through collection boxes located in areas affected by the local development project. 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 project progress of projects and results. This strengthens the grievance management process, since 2022 based on a classification of grievances structured on three levels of relevance, which leads to different, relevant corporate streams of solution definition and approval. During 2023, 139 grievances were received[44], 67 (equal to 48%) of which were resolved. Complaints mainly related to: community relations management (the most recurrent category), environmental aspect management, employment development, land management, educational development, and economic diversification.

44 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) and was subject to limited an independent audit, but the same auditor firm that audited the 31st December 2023 financial statement, which includes the Consolidated Disclosure of Non-Financial Information. Furthermore, Scope 1 and Scope 2 GHG emissions are subject to reasonable assurance by the same independent auditors. 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 since last year was also considered. Moreover, a summary table with the TCFD recommendations and the indicators required by the 2023 update of the Net Zero Company Benchmark di CA 100+[45]. 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.

PERFORMANCE INDICATORS

Key performance indicators (KPIs) are selected based on the topics identified as most significant downstream of the materiality analysis. They are collected annually according to the consolidation boundary of the reference year and refer to the 2019-2023 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 2023 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 boundary, significant updated information becoming available, or any calculation or boundary errors. If a restatement is made, the reasons for it are appropriately disclosed in the text. The data are also subject to review and approval by the relevant bodies and the BoD. Most of the KPIs present are collected and aggregated automatically through the use of specific company software based on the topic area. It is recalled that, in 2023, Eni published, for the seventh consecutive year, the NFI in accordance with the requirements of Italian Legislative Decree 254/2016. This Statement constitutes a separate section of the Management Report included in the ▶ Annual Report. The integration of non-financial information in the Annual Report is a path that Eni has been following since 2010.

REPORTING BOUNDARY

The boundary of the key performance indicators is aligned with the objectives set by the Company and represents the potential impact of the activities Eni manages. In particular: (i) for KPIs relating to safety, energy, the environment, the perimeter consists not only of Eni SpA's subsidiaries, but also of the companies in joint operation, jointly controlled or associated companies[46]; (ii) KPIs relating to emission indicators refer to the same companies considered for the safety, energy and environment KPIs; some indicators, however, are represented in equity view; (iii) the boundary 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); (iv) with regard to data referring to anti-corruption training, the boundary includes Eni SpA and its subsidiaries; (v) with regard to data referring to investments for local development, the boundary includes Eni SpA, subsidiaries and jointly controlled companies; (vi) the perimeter referring to data relating to whistleblowing files includes Eni SpA and its subsidiaries; (vii) finally, the boundary of the data related to the audits covering the anti-corruption checks includes subsidiaries controlled directly and indirectly (excluding listed companies that have an 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; considering the "suppliers under assessment" indicator: this refers to the processes managed by the companies in the boundary; (viii) the indicator refers to all suppliers for which Vendor Management activities are centralised in Eni SpA and to the local suppliers of some companies[47]; (ix) with regard to all other KPIs/data, the boundary, consistently with the reference legislation, coincides with the fully consolidated companies on a line-by-line basis for the purpose of preparing the consolidated financial statements by the Eni Group. Performance comments refer to these boundaries. It should be noted that the figures reported do not include the Novamont group – unless otherwise stated – as it recently entered the boundary and is aligning its systems with Eni's requirements. The selection of the independent auditors called upon to certify the information and data contained in Eni for is managed using a call for tender as provided for by current legislation. In addition, the work conducted by the independent auditors is submitted to the Sustainability and Scenarios Committee, the Management Committee and approved by the Board of Directors.

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

46 In addition to the fully consolidated companies, the boundary includes the following operating/cooperating companies: Agiba Petroleum Co, Cardon IV SA, Eni Iran BV; Groupment Sonatrach-Eni, Karachaganak Petroleum Operating BV, Mellitah Oil & Gas BV, LLC "EniEnerghia", Petrobel Belayim Petroleum Co, Eni Gas Transport Services Srl, DLNG Service SAE, Société énergies renouvelables Eni-Etap (Seree), Eni Montenegro B.V., Eni Myanmar B.V., OOC In Amenas, OOC In Salah, Costiero Gas Livorno SpA, SeaPad S.p.A., Società Oleodotti Meridionali - SOM S.p.A., Eni Abu Dhabi Refining & Trading Services BV, Esacontrol SA, Oléoduc du Rhone SA, Tecnoesa SA; Brindisi Servizi Generali S. c. a r. l. (BSG), Ravenna Servizi Industriali S.C.p.A. (CSR), Servizi Porto Marghera S.c.a.r.l. (SPM), Finproject Brasil Industria De Solados Eireli, Padanaplast America LLC, Finproject Viet Nam Company Limited, Industria Siciliana Acido Fosforico - ISAF - SpA, Oleodotto del Reno SA, Società Enipower Ferrara Srl - Ferrara, EniProgetti Egypt Ltd; Eniverse Ventures Srl, and Enivibes S.r.l.

47 Eni Ghana, Eni US, Eni México S. de RL de CV, IEOC, Eni Australia, Eni Nigeria, Eni Iraq, Eni UK, Eni Congo and Eni Indonesia.

CALCULATION METHODS

KPI	Methodology
GOVERNANCE AND BUSINESS ETHICS	
Diversity in the supervisory bodies	Regarding "Presence of women on the management bodies of Eni subsidiaries" and "Presence of women on the management bodies of Eni supervisory bodies": abroad, only the companies with a supervisory 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 reproportioning Eni 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	Scope 1: direct GHG emissions are those deriving from sources associated with the company's assets (e.g., combustion, flaring, fuggitive, and venting) and include CO_2, CH_4, and N_2O; the Global Warming Potential used for conversion to CO_2 equivalent is 25 for CH_4 and 298 for N_2O. Contributions of biogenic CO_2 emissions are not included. Scope 2: GHG emissions indirectly related to electricity generation, steam, and heat purchased from third parties for internal consumption, including CO_2, CH_4, and N_2O; the Global Warming Potential for conversion to CO_2 equivalent is 25 for CH_4 and 298 for N_2O. Contributions of biogenic CO_2 emissions are not included. They are reported using a "location-based" approach (the "market-based" view will be integrated from the next reporting cycle). Scope 3: indirect GHG emissions associated with the value chain of Eni's products, which involve an analysis by category of activity. The most significant category in the Oil & Gas sector relates 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 CO_2, CH_4 and N_2O; the Global Warming Potential for conversion to CO_2 equivalent is 25 for CH_4 and 298 for N_2O. Since the indicator refers to equity production O&G Upstream, emissions do not include contributions of biogenic CO_2 emissions are not included.
Emission intensity	Indicators include direct GHG emissions (Scope 1), which are derived from Eni operated assets, including CO_2, CH_4, and N_2O, and are accounted for on a 100% basis. • Upstream: indicator focused on emissions associated with the 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 electricity and steam production emissions 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 CH_4 m^3 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 preset standard consumption values for each processing plant. To allow comparison over the years, 2009 data is taken as a reference (100%). The index represents the ratio of significant energy consumption associated with operated plants and related production for other sectors.
Net Carbon Footprint	Net Carbon Footprint Eni: the indicator considers Scope 1 and 2 GHG emissions from activities operated by Eni or third parties, accounted for on an equity basis. The result is net using high-quality carbon credits, mainly obtained from Natural Climate Solutions (NCS). Net Carbon Footprint Upstream: the indicator considers Scope 1 and 2 GHG emissions from all upstream assets Eni and third parties operate reported on an equity basis. The result is net using high quality carbon credits, mainly obtained from NCS.

KPI	Methodology
Operational efficiency	The indicator measures the emission intensity (Scope 1 and 2) per unit of energy production (expressed in kboe), monitoring the efficiency degree in a decarbonization context. The indicator refers to the main industrial assets operated by Eni compared to production (converted to barrel of oil equivalent using Eni's average conversion factors). In particular, the following specifications apply: • 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 emissions 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 emissions intensity, including Scope 2 emissions.
Net GHG emissions	The indicator is calculated per international and industry standards (GHG Protocol and IPIECA) and includes all group Scope 1+2 emissions and Scope 3 emissions from the use of products sold (cat. 11) calculated as an equity share of upstream production. This indicator differs from Net GHG Lifecycle Emissions, which, instead, considers all Scope 1+2+3 emissions of energy products sold by Eni according to a lifecycle approach and is applied to an extended boundary that also includes products generated by third parties (e.g., natural gas produced by third parties and sold by Eni).
Net GHG Lifecycle emissions	The indicator refers to absolute Scope 1+2+3 GHG emissions associated with the value chain of the energy products sold by Eni, including those deriving from own productions and those purchased from third parties, accounted for on an equity basis. The result is net using high-quality carbon credits, mainly obtained from Natural Climate Solutions (NCS). 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 with gas purchased by third parties and petroleum products sold by Eni.
Net Carbon Intensity	The indicator is calculated as the ratio of Net GHG Lifecycle Emissions to the energy content of energy products sold by Eni, accounted for on an equity basis.
Renewable installed capacity	The indicator is measured as the maximum generating capacity of Eni share electricity generation 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 – GJ – (a standard unit of measure) according to the appropriate conversion factors at the site/company level; (ii) for each energy carrier, 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 carriers 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 KIP dedicated to people considering role-based employees (a company with which the employee enters 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 female population's average remuneration to the male population's average remuneration for the individual professional category and the overall population. CEO Pay Ratio: The CEO Pay Ratio is calculated as the ratio between the CEO/MD remuneration (highest remuneration within the organisation) and the median remuneration of the total population excluding the CEO/MD. The significant operational location is Italy, which is home to the headquarters and employs more than two-thirds of the employees.

KPI	Methodology
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 persons who returned from parental leave after taking it to the number of persons who took parental leave in 2023.
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.
HEALTH	
Health	OIFR (Occupational Illness Frequency Rate): frequency index for reported occupational diseases of employees. Ratio of the number of occupational disease claims by employees in the reporting period to the number of hours worked in the same period. Result of ratio multiplied by 1,000,000. 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 claims. 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 working environment. 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: total recordable injuries; denominator: hours worked in the same period. Result of ratio multiplied by 1,000,000. The value shown is the best estimate available at the date of publication of the NFI for the current year. 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 work-related injuries with serious consequences; denominator: hours worked in the same period. Result of 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. Incidental events that do not turn into accidents or injuries are considered near misses. For the assessment of injury KPIs, in addition to the GRI standard, Eni adopts and integrates, through its internal procedures, the IOGP guidelines on work-relatedness events, considering Country risk. Process safety incident: 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. GTP (groundwater treatment plant) water represents the amount of polluted groundwater treated and reused in the production cycle. Water discharge: 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 terminated 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. Per the IPIECA/API/IOGP 2020 guide, this limit for freshwater is more conservative than the GRI reference standard (equal to 1,000 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.

KPI	Methodology
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 oxides from combustion processes with air. It includes NO_x emissions from flaring activities, sulphur recovery processes, FCC regeneration, etc., including NO and NO_2 emissions, and excluding N_2O. **SO_x**: total direct emissions of sulphur oxides, including SO_2 and SO_3. **NMVOC**: total direct emissions of hydrocarbons, hydrocarbon substitutes and oxygenated hydrocarbons that evaporate at ambient temperature. LPG is included, and methane is excluded. **PM**: direct emissions of finely divided solid or liquid material suspended in gaseous flows. Standard emission factors.
Biodiversity	**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). **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). **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. **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. 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: • 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. **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 freshwater 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. Description of actions to restore and protect habitat by Country and concession/site. **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 lack data for which it is impossible to assign a risk category. 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.

KPI	Methodology
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 boundary. It represents all suppliers assessed against at least one of the following processes: Reputational Due Diligence, qualification process, performance appraisal feedback on HSE or Compliance areas, feedback process, assessment on human rights issues (inspired by SA 8000 standard or similar certification). Therefore, the indicator refers to all suppliers for which Vendor Management activities are centralised in Eni SpA and to the local suppliers of Eni Ghana, Eni US, Eni Mexico S. de RL de CV, IEOC, Eni Australia, Eni Nigeria, Eni Iraq, Eni UK, Eni Congo and Eni Indonesia. Excluded from the scope are procurements of: raw materials, semi-finished products, products for resale and relevant incidental accessories (including agency services); primary logistic services (transport and storage), transport on transit or interconnection networks (for instance oil pipelines, gas pipelines, dispatching networks); production process utilities (such as electricity, hydrogen); site services from/to companies situated on the same industrial site, aimed at ensuring the smooth operation of production activities; production services for semi-finished and finished products (for instance productive capacity); special products for processing of raw materials, semi-finished and finished products; carbon credits and similar instruments; exploration and production licences; financial services/products; real estate properties (land and buildings including leases); non-judicial legal and technical assignments in the framework of corporate law and/or corporate governance; notary services; insurance contracts; contracts to either brokers or insurance and reinsurance companies; contracts with commercial network operators; co-marketing agreements and commercial partnerships; registration and/or purchase of internet domains; consulting contracts with members of Journalists' Association; contracts for the purchase of information and 'data packages' relating to data connected with exploration activities (e.g. geophysical, geological data, etc.) and purchased directly from State Owned or Government Owned Agencies, or Licensed Companies/data owners, with the limitation to "bidrounds" classified as urgent; assignments to advisors for merger & acquisition operations, project financing and capital market; assignments regarding consultancy on administrative-accounting/tax matters and assignments for providing juridical assistance in tax litigation; assignments strictly required to safeguard either health, security, environment or public safety in the event of emergencies, to be awarded directly by the company manager formally appointed as Employer; sponsorship contracts/agreements; contracts/agreements relating to non-profit initiatives; procurement of exhibition areas; technical consulting assignments either in the judicial or in the out of court framework; assignments to external lawyers; collaboration/cooperation agreements R&D; contracts in the R&D framework for the acquisition of licenses and patents by third-parties or for granting either the licence to use or the transfer and/or marketing Eni's know-how; assignments in both the judicial and out-of-court frameworks, for technical and legal assistance regarding the subjects of employment, trade unions and social security; employment contracts and contracts with temporary agency workers, if required by local law; support services for job orientating activities, employer searching and branding; training activities (courses, seminars, workshops, conferences) provided by external entities at their offices and provided indistinctly to the public; contracts for the purchase of goods and security services; auditing assignments and other assignments strictly connected with auditing activities, excepted for the award of framework agreements approved by Eni spa procurement function; contracts with external members of the Watch Structures; appointments to lawyers and professionals, individual or associates, for non-judicial specialized consulting services and for non-judicial consultancy, relevant to the Integrated Compliance Function; assignments related to regulatory issues.
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 the 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 the Company in favour of the territories 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 2023 share of expenses to local suppliers. "Spending to local suppliers" has been defined according to the following alternative methods based on the specific characteristics of the Countries analysed in terms of local regulations and local approaches used in the management of local content: (i) "Equity Method" (Ghana): the share of expenditure towards local suppliers is determined based on the per cent 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); (ii) "Local Currency Method" (Kazakistan, Marocco and Albania): the share paid in local currency is identified as expenditure towards local suppliers; (iii) "Method of registration in the Country" (Algeria, Belgium, Cyprus, Ivory Coast, Egypt, United Arab Emirates, France, Germany, Greece, Indonesia, Iraq, Kenya, Libya, Mozambique, Nigeria, Oman, Spain, Tunisia, Turkmenistan, UK, Hungary, the USA, Venezuela, and Vietnam)): expenditure towards registered in the Country and not belonging to international groups/mega suppliers (e.g. suppliers of auxiliary drilling services is identified as local; (iv) "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	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.

Reference tables with respect to referenced standards and guidelines

Declaration of use	Eni has prepared "in accordance" with GRI standards for the reporting period 01/01/2023 - 31/12/2023
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	GRI 11: Oil & Gas Sector Standard 2021

GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX

Material Appearance/ GRI Standards	GRI Description/Disclosure	Section and/or page number	Omission
GRI 2: GENERAL DISCLOSURE 2021			
The organisation and its reporting practices			
2-1	Organizational details	Eni for 2023 - A Just Transition, pp. 1; 6-7; 113 Eni for 2023 - Sustainability performance, p. 1; retrocover III Annual Report 2023, pp. 6-7; 52-70; 78-95 https://www.eni.com/en-IT/governance.html	
2-2	Entities included in the organisation's sustainability reporting	Eni for 2023 - Sustainability performance, p. 44 NFI 2023, pp. 212-213	
2-3	Reporting period, frequency and point of contact	Eni for 2023 - A Just Transition, p. 112-113 Eni for 2023 - Sustainability performance, p. 78; p. 79 NFI 2023, pp. 212-213	
2-4	Review of information	Eni for 2023 - A Just Transition, p. 68 Eni for 2023 - Sustainability performance, pp. 28-29 NFI 2023, pp. 158; 173; 177; 212-213	
2-5	External assurance	Eni for 2023 - A Just Transition, pp. 109-111 Eni for 2023 - Sustainability performance, pp. 73-76 Annual Report 2023, p. 2	
Businesses and workers			
2-6	Businesses, value chain and other business relationships	Eni for 2023 - A Just Transition, pp. 6-9 Annual Report 2023, pp. 6-7; 52-71; 78-95	
2-7	Employees	Eni for 2023 - A Just Transition, pp. 6; 11; 53; 56-57 Eni for 2023 - Sustainability performance, pp. 15-19 NFI 2023, pp. 159-165; 215	
2-8	Non-employees	Eni for 2023 - Sustainability performance, pp. 15-19; 46 NFI 2023, pp. 164; 215	
Governance			
2-9	Governance structure and composition	Eni for 2023 - A Just Transition, pp. 21-25 Eni for 2023 - Sustainability performance, pp. 5-6; 45 Annual Report 2023, pp. 32-43	
2-10	Appointment and selection of the highest governing body	Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 32-43	
2-11	President of the highest governing body	Annual Report 2023, pp. 32-43	
2-12	Role of the highest governing body in impact management control	Eni for 2023 - A Just Transition, pp. 21-25 Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 38-43	

Material Appearance/ GRI Standards	GRI Description/Disclosure	Section and/or page number	Omission
2-13	Delegation of responsibility for impact management	Eni for 2023 - A Just Transition, pp. 21-25 Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 32-43 NFI 2023, pp. 152-153	
2-14	Role of the highest governing body in sustainability reporting	Eni for 2023 - A Just Transition, pp. 21-25 Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 38-43	
2-15	Conflicts of interest	Eni for 2023 - Sustainability performance, p. 6 Annual Report 2023, pp. 41-43	
2-16	Communication of critical issues	Eni for 2023 - A Just Transition, pp. 16-17; 84-85 Eni for 2023 - Sustainability performance, p. 6 Annual Report 2023, pp. 20-21; 41-43	
2-17	Collective knowledge of the highest governing body	Eni for 2023 - A Just Transition, p. 22 Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 37-38 NFI 2023, p. 152	
2-18	Performance evaluation of the highest governing body	Eni for 2023 - A Just Transition, p. 21 Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 37-38 NFI 2023, p. 152	
2-19	Standards concerning remuneration	Eni for 2023 - A Just Transition, p. 21 Eni for 2023 - Sustainability performance, pp. 6-7 Annual Report 2023, p. 41 Report on Remuneration Policy 2024 and remuneration paid in 2023	
2-20	Procedure for determining remuneration	Eni for 2023 - A Just Transition, p. 21 Eni for 2023 - Sustainability performance, pp. 6-7 Annual Report 2023, p. 41 Report on Remuneration Policy 2024 and remuneration paid in 2023	
2-21	Annual total remuneration ratio	Eni for 2023 - Sustainability performance, pp. 6-7; 46 NFI 2023, pp. 160; 162-163; 212-213 Report on Remuneration Policy 2024 and remuneration pai in 2023	
Strategy, policies and practice			
2-22	Sustainable Development Strategy Statement	Eni for 2023 - A Just Transition, pp. 4-5 Annual Report 2023, pp. 22-25 NFI 2023, p. 142	
2-23	Policy commitment	Eni for 2023 - A Just Transition, pp. 18-20; 32; 54; 61; 65; 68; 76; 82; 86; 92 Eni for 2023 - Sustainability performance, pp. 36-39 NFI 2023, pp. 142-145	
2-24	Integration of policy commitments	Eni for 2023 - A Just Transition, pp. 18-20; 32; 50-51; 54; 61; 65; 68; 76; 82; 86; 92 Eni for 2023 - Sustainability performance, pp. 36-39 NFI 2023, pp. 142-145	
2-25	Processes to remedy negative impact	Eni for 2023 - A Just Transition, pp. 16-17; 76-78; 92-93; 96; 108 Eni for 2023 - Sustainability performance, pp. 37; 41; 43; 49-50 Annual Report 2023, pp. 20-21 NFI 2023, pp. 148-149 In addition, see the page references for the GRI 3-3 indicator requirements for each material topic	
2-26	Mechanisms for requesting clarification and raising concerns	Eni for 2023 - A Just Transition, pp. 16-17; 82; 84-85; 87; 92-93 Eni for 2023 - Sustainability performance, pp. 38-39; 43 Annual Report 2023, pp. 20-21 NFI 2023, p. 181	

Material Appearance/ GRI Standards	GRI Description/Disclosure	Section and/or page number	Omission
2-27	Compliance with laws and regulations	Eni for 2023 - Sustainability performance, pp. 38-39 NFI 2023, pp. 197-199	
2-28	Membership in associations	Eni for 2023 - A Just Transition, pp. 16-17; 20; 26; 37; 56; 66; 78-80; 106 Annual Report 2023, pp. 20-21	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Eni for 2023 - A Just Transition, pp. 16-17; 85; 87; 88; 92-93 Annual Report 2023, pp. 20-21	
2-30	Collective agreements	Eni for 2023 - Sustainability performance, pp. 25; 46 NFI 2023, pp. 160; 163; 165; 212-213	
GRI 3: MATERIAL TOPICS 2021			
Information on material topics			
3-1	Process for determining material topics	Eni for 2023 - A Just Transition, pp. 14-15 NFI 2023, pp. 210-211	
3-2	List of material topics	Eni for 2023 - A Just Transition, pp. 14-15 NFI 2023, pp. 210-211	
3-3	Management of material topics	Included in the specific sections	

Material Appearance/ GRI Disclosure[a]	GRI Description/Disclosure[a]	Section and/or page number	Omission
COMBATING CLIMATE CHANGE AND LOW CARBON TECHNOLOGIES			
Reduction of GHG emissions; Development of low carbon technologies			
3-3 (11.1.1, 11.2.1, 11.3.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 30-50 NFI 2023, pp. 144; 148-149; 152-158; 210-211	
GRI 201: Economic performance 2016		**Perimeter: internal and external**	
201-2 (11.2.2)	Financial implications and other risks and opportunities due to climate change	Eni for 2023 - A Just Transition, p. 46 Annual Report 2023, pp. 124-126 NFI 2023, pp. 150-151; 153-154	
GRI 302: Energy 2016		**Perimeter: internal**	
302-1 (11.1.2)	Energy consumed within the organisation	Eni for 2023 - Sustainability performance, pp. 14; 46 NFI 2023, pp. 155-158; 214-215	
302-2 (11.1.3)	Energy consumed outside the organisation		Information not available. Reporting will be evaluated considering the availability of an applicable method
302-3 (11.1.4)	Energy intensity	Eni for 2023 - Sustainability performance, pp. 14; 45 NFI 2023, pp. 155-158; 214-215	
302-4	Reducing energy consumption	Eni for 2023 - Sustainability performance, p. 14	

Material Appearance/ GRI Disclosure[a]	GRI Description/Disclosure[a]	Section and/or page number	Omission
GRI 305: Emissions 2016		**Perimeter: internal and external**	
305-1 (11.1.5)	Direct GHG emissions (Scope 1)	Eni for 2023 - Sustainability performance, pp. 12-13; 45; 66-70 NFI 2023, pp. 155-158; 214	
305-2 (11.1.6)	Indirect GHG emissions from energy consumption (Scope 2)	Eni for 2023 - Sustainability performance, pp. 12-13; 45; 66-70 NFI 2023, pp. 155-158; 214	
305-3 (11.1.7)	Other indirect GHG emissions (Scope 3)	Eni for 2023 - Sustainability performance, pp. 12-13; 45; 66-72 NFI 2023, pp. 155-158; 214	
305-4 (11.1.8)	Intensity of GHG emissions	Eni for 2023 - Sustainability performance, pp. 12-13; 45-46 NFI 2023, pp. 155-158; 214	
305-5 (11.2.3)	Reduction of GHG emissions	Eni for 2023 - Sustainability performance, p. 14 NFI 2023, pp. 155-158	
305-7 (11.3.2)	Nitrogen oxides (NO_x), sulphur oxides (SO_x) and other significant emissions	Eni for 2023 - Sustainability performance, pp. 34; 48 NFI 2023, pp. 170-172; 217	
DEVELOPMENT OF HUMAN CAPITAL			
Employment; Training			
3-3 (11.10.1, 11.11.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 52-60 NFI 2023, pp. 144; 148-149; 159-165; 210-211	
GRI 401: Employment 2016		**Perimeter: internal**	
401-1 (11.10.2)	New hires and turnover	Eni for 2023 - Sustainability performance, pp. 17-19; 47 NFI 2023, pp. 161-162; 164; 215	
401-2 (11.10.3)	Benefits provided for full-time employees, but not for part-time or fixed-term employees	Eni for 2023 - A Just Transition, p. 59 Eni for 2023 - Sustainability performance, p. 23 NFI 2023, pp. 160-161	
GRI 402: Labour relations in management 2016		**Perimeter: internal**	
402-1 (11.10.5)	Minimum notice period for operational changes	Eni for 2023 - Sustainability performance, p. 46 NFI 2023, p. 215	
GRI 404: Training and Education 2016		**Perimeter: internal**	
404-1 (11.10.6, 11.11.4)	Average annual training hours per employee	Eni for 2023 - A Just Transition, p. 60 Eni for 2023 - Sustainability performance, pp. 23-24 NFI 2023, pp. 162-163; 164; 215	
404-3	Percentage of employees receiving regular performance and professional development appraisals	Eni for 2023 - Sustainability performance, p. 24 NFI 2023, pp. 159-160; 163	
DIVERSITY, INCLUSION AND WORK-LIFE BALANCE			
3-3 (11.10.1, 11.11.1, 11.14.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 54-59 NFI 2023, pp. 144; 148-149; 159-165; 210-211	
GRI 202: Market presence 2016		**Perimeter: internal**	
202-2 (11.11.2, 11.14.3)	Proportion of senior managers hired from the local community	Eni for 2023 - A Just Transition, pp. 56-57 NFI 2023, pp. 144; 148-149; 159-165; 210-211	
GRI 401: Employment 2016		**Perimeter: internal**	
401-3 (11.10.4, 11.11.3)	Parental leave	Eni for 2023 - A Just Transition, p. 59 Eni for 2023 - Sustainability performance, pp. 22-23; 47 NFI 2023, pp. 163; 215	Information on points d. and e. (with regard to only the retention rate) not available. Eni is committed to covering the indicator in future reporting cycles

Material Appearance/ GRI Disclosure[a]	GRI Description/Disclosure[a]	Section and/or page number	Omission
GRI 405: Diversity and Equal Opportunities 2016		**Perimeter: internal**	
405-1 (11.11.5)	Diversity in governing bodies and among employees	Eni for 2023 - A Just Transition, p. 55 Eni for 2023 - Sustainability performance, p. 6 NFI 2023, pp. 163; 215 Annual Report 2023, p. 34	
405-2 (11.11.6)	Ratio of basic salary and pay of women to men	Eni for 2023 - A Just Transition, p. 58 Eni for 2023 - Sustainability performance, pp. 19-21; 46 NFI 2023, pp. 162; 164; 215	
HEALTH AND SAFETY OF WORKERS			
3-3 (11.9.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 61-67 NFI 2023, pp. 144; 148-149; 166-168; 210-211	
GRI 403: Health and safety at work 2018		**Perimeter: internal and external (suppliers)**	
403-1 (11.9.2)	Occupational health and safety management system	Eni for 2023 - A Just Transition, pp. 62; 65 NFI 2023, pp. 146-147; 161; 166-168	
403-2 (11.9.3)	Hazard identification, risk assessment and accident investigations	Eni for 2023 - A Just Transition, pp. 61-64 NFI 2023, pp. 166-168	
403-3 (11.9.4)	Occupational health services	Eni for 2023 - A Just Transition, pp. 65-67 NFI 2023, p. 161	
403-4 (11.9.5)	Worker participation and consultation and communication on occupational health and safety	Eni for 2023 - A Just Transition, pp. 61-62 NFI 2023, pp. 146-147; 161; 166-168	
403-5 (11.9.6)	Worker training in occupational healt and safety	Eni for 2023 - A Just Transition, pp. 64-67 NFI 2023, p. 166	
403-6 (11.9.7)	Promotion of workers' health	Eni for 2023 - A Just Transition, pp. 58; 65-67 NFI 2023, pp. 146-147; 161	
403-7 (11.9.8)	Prevention and mitigation of occupational health and safety impact on business relationships	Eni for 2023 - A Just Transition, pp. 61-67 NFI 2023, pp. 161; 166-168	
403-8 (11.9.9)	Workers covered by an occupational health and safety management system	NFI 2023, p. 167	
403-9 (11.9.10)	Work-related injuries	Eni for 2023 - A Just Transition, p. 61 Eni for 2023 - Sustainability performance, pp. 27-28; 47 NFI 2023, pp. 167-168; 215	
403-10 (11.9.11)	Occupational diseases	Eni for 2023 - Sustainability performance, pp. 26; 47 NFI 2023, pp. 163; 165; 216	
ASSET INTEGRITY			
3-3 (11.8.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 61; 62-63; 68; 75 NFI 2023, pp. 144; 148-149; 169-170; 210-211	
GRI 306: Water discharge and waste 2016		**Perimeter: internal**	
306-3 (11.8.2)	Significant spills	Eni for 2023 - A Just Transition, p. 75 Eni for 2023 - Sustainability performance, pp. 33; 47 NFI 2023, pp. 169-171; 217	
REDUCTION OF ENVIRONMENTAL IMPACTS			
Remediation and waste; Water resources; Oil spills; Air quality; Biodiversity			
3-3 (11.4.1, 11.6.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 68-75 NFI 2023, pp. 144; 148-149; 168-172; 210-211	

Material Appearance/ GRI Disclosure[a]	GRI Description/Disclosure[a]	Section and/or page number	Omission
GRI 303: Water and wastewater 2018		**Perimeter: internal**	
303-1 (11.6.2)	Interaction with water as a shared resource	Eni for 2023 - A Just Transition, pp. 68-70 NFI 2023, pp. 168-169	
303-2 (11.6.3)	Management of impact related to water discharge	Eni for 2023 - A Just Transition, pp. 68-70 NFI 2023, pp. 168-169	
303-3 (11.6.4)	Water withdrawal	Eni for 2023 - A Just Transition, pp. 68-69 Eni for 2023 - Sustainability performance, pp. 29-30; 47 NFI 2023, pp. 170-171; 173; 217	
303-4 (11.6.5)	Water disposal	Eni for 2023 - Sustainability performance, pp. 29-30; 47 NFI 2023, pp. 170-171; 173; 217	
303-5 (11.6.6)	Water consumption	Eni for 2023 - Sustainability performance, pp. 29-30; 47 NFI 2023, pp. 170-171; 173	
GRI 304: Biodiversity 2016		**Perimeter: 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 2023 - Sustainability performance, pp. 30-31; 48 NFI 2023, pp. 170-172; 174; 216	
304-2 (11.4.3)	Significant impact of activities, products and services on biodiversity	Eni for 2023 - A Just Transition, pp. 71-72 Eni for 2023 - Sustainability performance, pp. 30-31; 48 NFI 2023, pp. 170-172; 174; 216	
304-3 (11.4.4)	Protected or restored habitats	Eni for 2023 - A Just Transition, pp. 71-72 Eni for 2023 - Sustainability performance, pp. 30-33; 48 NFI 2023, pp. 170-172; 174; 216	
304-4 (11.4.5)	Species listed on the IUCN "Red List" and national lists that find their habitat in the organisation's areas of operation	Eni for 2023 - Sustainability performance, pp. 31; 48 NFI 2023, pp. 174; 216	
CIRCULAR ECONOMY			
3-3 (11.5.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 68; 73 NFI 2023, pp. 144; 148-149; 168-169; 210-211	
GRI 306: Waste 2020		**Perimeter: internal**	
306-1 (11.5.2)	Waste generation and significant waste-related impact	Eni for 2023 - A Just Transition, pp. 68; 73 NFI 2023, pp. 168-169	
306-2 (11.5.3)	Management of significant waste-related impact	Eni for 2023 - A Just Transition, p. 73 NFI 2023, pp. 168-169	
306-3 (11.5.4)	Waste generated	Eni for 2023 - Sustainability performance, pp. 34-35; 48 NFI 2023, pp. 171-173; 217	
306-4 (11.5.5)	Waste not destined for disposal	Eni for 2023 - Sustainability performance, pp. 34; 48 NFI 2023, pp. 171-173; 217	
306-5 (11.5.6)	Waste destined for disposal	Eni for 2023 - Sustainability performance, pp. 34; 48 NFI 2023, pp. 171-173; 217	
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 2023 - A Just Transition, pp. 76-81 NFI 2023, pp. 145; 148-149; 174-176; 210-211	
GRI 406: Non-discrimination 2016		**Perimeter: internal and external**	
406-1 (11.11.7)	Discrimination incidents and corrective measures taken	Eni for 2023 - Sustainability performance, pp. 37; 49 NFI 2023, pp. 176-177; 217	

Material Appearance/ GRI Disclosure[a]	GRI Description/Disclosure[a]	Section and/or page number	Omission
GRI 407: Freedom of association and collective bargaining agreements 2016		**Perimeter: internal and external**	
407-1 (11.13.2)	Activities and suppliers where the right to freedom of association and collective bargaining may be at risk	Eni for 2023 - A Just Transition, pp. 77-78; 82-88 NFI 2023, pp. 174-176	
GRI 410: Safety practices 2016		**Perimeter: internal and external**	
410-1 (11.18.2)	Security personnel trained in human rights policies or procedures	Eni for 2023 - Sustainability performance, p. 36 NFI 2023, pp. 176-177; 217	
RESPONSIBLE SUPPLY CHAIN MANAGEMENT			
3-3 (11.10.1, 11.12.1, 11.17.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 86; 88 NFI 2023, pp. 145; 148-149; 178; 210-211	
GRI 409: Forced or compulsory labour 2016		**Perimeter: internal and external**	
409-1 (11.12.2)	Activities and suppliers at significant risk of incidents of forced or compulsory labour	Eni for 2023 - A Just Transition, pp. 76-78; 82-88 NFI 2023, pp. 175; 217	
GRI 411: Rights of indigenous peoples 2016		**Perimeter: internal and external**	
411-1 (11.17.2)	Incidents of violations of the rights of indigenous peoples	Eni for 2023 - Sustainability performance, pp. 37; 49 NFI 2023, p. 175	
GRI 414: Social evaluation of suppliers 2016		**Perimeter: internal and external**	
414-1 (11.10.8, 11.12.3)	New suppliers that have been evaluated using social criteria	Eni for 2023 - A Just Transition, p. 88 Eni for 2023 - Sustainability performance, pp. 41; 49 NFI 2023, pp. 178-179; 218	
414-2 (11.10.9)	Negative social impact on the supply chain and actions taken	Eni for 2023 - A Just Transition, p. 87 Eni for 2023 - Sustainability performance, pp. 41; 49 NFI 2023, pp. 178-179; 218	
CUSTOMER RELATIONS			
3-3 (11.3.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 86-87 NFI 2023, pp. 148-149; 166; 210-211 Annual Report 2023, pp. 20-21	
GRI 416: Customer health and safety 2016		**Perimeter: internal**	
416-1 (11.3.3)	Assessment of health and safety impact by product and service categories	NFI 2023, pp. 146-147; 166-167	
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 2023 - A Just Transition, pp. 82-85 NFI 2023, pp. 145; 148-149; 179-181; 210-211	
GRI 206: Anti-competitive conduct 2016		**Perimeter: internal and external**	
206-1 (11.19.2)	Actions for anti-competitive conduct, antitrus and monopolistic practices	Eni for 2023 - Sustainability performance, p. 38 Annual Report 2023, litigation section NFI 2023, p. 197	
GRI 205: Anti-corruption 2016		**Perimeter: internal and external**	
205-1 (11.20.2)	Operations assessed for corruption risk	Eni for 2023 - A Just Transition, pp. 82-83 Eni for 2023 - Sustainability performance, pp. 38-39 NFI 2023, pp. 179-182; 218	
205-2 (11.20.3)	Communication and training on anti-corruption	Eni for 2023 - A Just Transition, p. 84 Eni for 2023 - Sustainability performance, pp. 38-39; 49 NFI 2023, pp. 179-182; 218	
205-3 (11.20.4)	Established incidents of corruption and actions taken	Eni for 2023 - Sustainability performance, p. 38 NFI 2023, pp. 179-182; 218	

Material Appearance/ GRI Disclosure[a]	GRI Description/Disclosure[a]	Section and/or page number	Omission
GRI 207: Taxes 2019		**Perimeter: internal**	
207-1 (11.21.4)	Approach to taxation	Eni for 2023 - A Just Transition, p. 85 NFI 2023, p. 181	
207-2 (11.21.5)	Tax governance, control and risk management	Eni for 2023 - A Just Transition, p. 85 NFI 2023, p. 181	
207-3 (11.21.6)	Stakeholder engagement and addressing tax concerns	Eni for 2023 - A Just Transition, p. 85 NFI 2023, p. 181	
207-4 (11.21.7)	Country-by-Country Reporting	Eni for 2023 - A Just Transition, p. 85 Eni for 2023 - Sustainability performance, p. 49 NFI 2023, pp. 181; 218 For more information see note 28 to the Consolidated Financial Statements	
GRI 415: Public Policy 2016		**Perimeter: internal and external**	
415-1 (11.22.2)	Political contributions	NFI 2023, p. 218	
CLOSURE AND REHABILITATION			
3-3 (11.7.1. 11.1.10)	Management of material topics	Eni for 2023 - A Just Transition, pp. 68; 74 NFI 2023, pp. 144; 148-149; 159-161; 210-211	
GRI 402: Labour relations in management 2016		**Perimeter: internal**	
402-1 (11.7.2)	Minimum notice period for operational changes	Eni for 2023 - Sustainability performance, p. 46 NFI 2023, p. 215	
GRI 404: Training and Education 2016		**Perimeter: internal**	
404-2 (11.7.3, 11.10.7)	Updating employee skills and transition assistance programmes	Eni for 2023 - A Just Transition, pp. 60; 73 Eni for 2023 - Sustainability performance, pp. 23-24 NFI 2023, pp. 159-160	
LOCAL DEVELOPMENT			
Local content; Economic diversification; Education and training; Access to water and sanitation; Health; Forest protection and conservation; and Public-private partnerships			
3-3 (11.14.1, 11.15.1, 11.16.1, 11.21.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 90-107 NFI 2023, pp. 144; 148-149; 179-181; 183-184; 210-211	
GRI 201: Economic performance 2016		**Perimeter: internal**	
201-1 (11.14.2, 11.21.2)	Directly generated and distributed economic value	Eni for 2023 - Sustainability performance, pp. 7; 45 NFI 2023, pp. 182; 218	
201-4 (11.21.3)	Government financial assistance received	Eni for 2023 - Sustainability performance, pp. 7; 45 NFI 2023, p. 182	
GRI 203: Indirect economic impact 2016		**Perimeter: internal**	
203-1 (11.14.4)	Infrastructure investments and financial services	Eni for 2023 - A Just Transition, pp. 94; 98-99; 107 Eni for 2023 - Sustainability performance, p. 42 NFI 2023, pp. 183-185; 219	
203-2 (11.14.5)	Significant indirect economic impacts	Eni for 2023 - A Just Transition, pp. 98-107 NFI 2023, pp. 183-185; 219	
GRI 204: Procurement practices 2016		**Perimeter: internal and external**	
204-1 (11.14.6)	Proportion of spending to local suppliers	Eni for 2023 - Sustainability performance, pp. 42; 50 NFI 2023, pp. 183; 219	

Material Appearance/ GRI Disclosure[a]	GRI Description/Disclosure[a]	Section and/or page number	Omission
GRI 413: Local communities 2016		**Perimeter: internal**	
413-1 (11.15.2)	Activities with local community involvement, impact assessments and development programmes	Eni for 2023 - A Just Transition, pp. 93; 96; 102-104 Eni for 2023 - Sustainability performance, pp. 42-43; 50 NFI 2023, pp. 183-185; 219	
413-2 (11.15.3)	Activities with significant potential and current negative impact on local communities	Eni for 2023 - A Just Transition, pp. 98-105 NFI 2023, pp. 183-185; 219	
ACCESS TO ENERGY			
Access to energy - Management approach		**Perimeter: internal**	
3-3	Management of material topics	Eni for 2023 - A Just Transition, pp. 94-95 NFI 2023, pp. 144; 148-149; 183-184; 210-211	
INNOVATION			
Innovation - Management approach		**Perimeter: internal**	
3-3	Management of material topics	Eni for 2023 - A Just Transition, pp. 26-29 NFI 2023, pp. 144; 148-149; 210-211	
DIGITALIZATION AND CYBER SECURITY			
Digitalization and Cyber Security - Management Approach		**Perimeter: internal**	
3-3	Management of material topics	Eni for 2023 - A Just Transition, pp. 26-29 NFI 2023, pp. 144; 148-149; 210-211	

(a) For each material topic, GRI Standard indicators are shown, while GRI 11 indicators are shown in brackets: Oil & Gas Sector Standard.

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)

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 - Governance pp. 32-43 NFI – p. 152	a) Climate governance, pp. 21-22 b) Role of management, p. 23
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	RFA – Risks related to CC pp. 124-126 NFI – pp. 153-154	a) Climate risks and opportunities, p. 45 b) Section strategy resilience to low carbon scenario, p. 46 c) Section strategy resilience to low carbon scenario, p. 46
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 - Integrated Risk Management, pp. 26-31 NFI – pp. 153-154	a) Climate risks and opportunities p. 45 b) Integrated Risk Management Model, pp. 24-25 c) Integrated Risk Management Model, pp. 24-25
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) Target	NFI – pp. 155-157	a) GHG Metrics, p. 47 b) Eni for 2023 – Sustainability performance, pp. 10-14 c) Towards Net Zero in 2050, p. 32

CLIMATE ACTION 100+[(a)] NET ZERO COMPANY BENCHMARK 2.0 INDICATORS

Indicators	Document/Section/Page number
NET ZERO GHG EMISSIONS BY 2050 (OR SOONER) AMBITION	Eni for 2023 - A Just Transition, Carbon neutrality by 2050, The decarbonization Roadmap, and Eni's targets, pp. 32-33
LONG-TERM (2037-2050) GHG REDUCTION TARGET(S)	Eni for 2023 - A Just Transition, Carbon neutrality by 2050, The decarbonization roadmap, and Eni's targets, pp. 32-33
MEDIUM-TERM (2027-2035) GHG REDUCTION TARGET(S)	Eni for 2023 - A Just Transition, Carbon neutrality by 2050, The decarbonization roadmap, and Eni's targets, pp. 32-33
SHORT-TERM (UP TO 2026) GHG REDUCTION TARGET(S)	Eni for 2023 - A Just Transition, Carbon neutrality by 2050, The decarbonization roadmap, and Eni's targets, pp. 32-33
DECARBONIZATION STRATEGY (TARGET DELIVERY)	Eni for 2023 - A Just Transition, Carbon neutrality by 2050, and The decarbonization roadmap, p. 34
CAPITAL ALIGNMENT	Eni for 2023 - A Just Transition, Carbon neutrality by 2050, and Capital Allocation Evolution, p. 36
CLIMATE POLICY ENGAGEMENT	Eni for 2023 - A Just Transition, Carbon neutrality by 2050, and Advocacy and Transparency, p. 49
CLIMATE GOVERNANCE	Eni for 2023 - A Just Transition, Sustainability governance, p. 21
JUST Transition	Eni for 2023 - A Just Transition, pp. 50-51
TCFD DISCLOSURE	Annual Report, Non-Financial Statement, Carbon neutrality, p. 152
HISTORICAL GHG EMISSIONS REDUCTIONS	Eni for 2023 - Sustainability performance, Carbon neutrality to 2050, pp. 10-13

(a) Published on 30 March 2023.

WORLD ECONOMIC FORUM (WEF) CORE METRICS

Topics	Core Metrics and Disclosure	Eni Disclosures
Governing purpose	Setting purpose	Eni for 2023 - A Just Transition, pp. 21-25 NFI 2023, p. 220 Annual Report 2023, pp. 10-11; 38-43
Quality of governing body	Governance body composition	Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 32-43
Stakeholder engagement	Material issues impacting stakeholders	Eni for 2023 - A Just Transition, pp. 14-17 NFI 2023, pp. 210-211 Annual Report 2023, pp. 20-21
Ethical behaviour	Anti-corruption	Eni for 2023 - Sustainability performance, p. 38 Eni for 2023 - A Just Transition, pp. 82-85 NFI 2023, pp. 179-182; 218
	Protected ethics advice and reporting mechanisms	Eni for 2023 - Sustainability performance, pp. 38-39 Eni for 2023 - A Just Transition, pp. 84-85 Annual Report 2023, pp. 20-21 NFI 2023, p. 184
Risk and opportunity oversight	Integrating risk and opportunity into business process	Eni for 2023 - A Just Transition, pp. 24-25 NFI 2023, pp. 150-151 Annual Report 2023, pp. 26-31; 122-138
Climate change	Greenhouse gas (GHG) emissions	Eni for 2023 - Sustainability performance, pp. 12-13 NFI 2023, pp. 155-158; 214
	TCFD implementation	Eni for 2023 - Sustainability performance, p. 60 Eni for 2023 - A Just Transition, pp. 30-51 NFI 2023, pp. 152-158; 222
Nature loss	Land use and ecological sensitivity	Eni for 2023 - Sustainability performance, pp. 30-33 Eni for 2023 - A Just Transition, p. 71 NFI 2023, pp. 170-172; 174; 216
Freshwater availability	Water consumption and withdrawal in water-stressed areas	Eni for 2023 - Sustainability performance, pp. 29-30 Eni for 2023 - A Just Transition, pp. 68-70 NFI 2023, pp. 170-171; 173; 217
Dignity and equality	Diversity and inclusion	Eni for 2023 - Sustainability performance, pp. 15-20 Eni for 2023 - A Just Transition, pp. 54-58 NFI 2023, pp. 164; 215 Annual Report 2023, p. 34
	Pay equality	Eni for 2023 - Sustainability performance, pp. 19-22 Eni for 2023 - A Just Transition, p. 58 NFI 2023, pp. 163; 165; 215 Report on Remuneration Policy 2024 and remuneration paid in 2023, pp. 11-13
	Wage level	Eni for 2023 - Sustainability performance, p. 22 Eni for 2023 - A Just Transition, p. 58 NFI 2023, pp. 163; 165; 215 Report on Remuneration Policy 2024 and remuneration paid in 2023, pp. 11-13
	Risk for incident of child, forced or compulsory labour	Eni for 2023 - A Just Transition, pp. 76-81 NFI 2023, pp. 175; 217

Topics	Core Metrics and Disclosure	Eni Disclosures
Health and well being	Health and safety	Eni for 2023 - Sustainability performance, pp. 22-23; 26-28 Eni for 2023 - A Just Transition, pp. 61; 65-67 NFI 2023, pp. 146-147; 161; 167-168; 215
Skills for the future	Training provided	Eni for 2023 - Sustainability performance, pp. 22-24 Eni for 2023 - A Just Transition, p. 60 NFI 2023, pp. 162-163; 165; 215
Employment and wealth generation	Absolute number and rate of employment	Eni for 2023 - Sustainability performance, pp. 15-19 Eni for 2023 - A Just Transition, p. 54 NFI 2023, pp. 161-162; 164; 215
	Economic contribution	Eni for 2023 - Sustainability performance, p. 7 NFI 2023, pp. 182; 218
	Financial investment contribution	Eni for 2023 - Sustainability performance, p. 7 NFI 2023, p. 182
Innovation of better products and services	Total R&D expenses	Eni for 2023 - Sustainability performance, pp. 8-9 Eni for 2023 - A Just Transition, pp. 6; 19 NFI 2023, pp. 156-158; 225
Community and social vitality	Total tax paid	Eni for 2023 - Sustainability performance, p. 7 NFI 2023, pp. 181-182; 225

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) EXPLORATION & PRODUCTION[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 2023 - Sustainability performance, pp. 12-13
	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 2023 - Sustainability performance, pp. 12-13
	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 2023 - Sustainability performance, pp. 12-13 Eni for 2023 - A Just Transition, pp. 32-44
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NO_x (excluding N_2O), (2) SO_x, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Eni for 2023 - Sustainability performance, p. 34
Water Management	EM-EP-140a.1	(1) Total freshwater withdrawn, (2) total freshwater consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Eni for 2023 - A Just Transition, pp. 68-69 Eni for 2023 - 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 2023 - 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 2023 - A Just Transition, pp. 68; 71-75 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 2023 - A Just Transition, p. 75 Eni for 2023 - Sustainability performance, p. 33
	EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Not reported
Security, Human Rights & Rights of Indigenous Peoples	EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Proved reserves: 0.00%. Proved and probable reserves: 5.46%.
	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 2023 - A Just Transition, pp. 79; 76-81; 92-93; 100-105; 107 Eni for - Human Rights 2023 will be published soon

Topics	Codes	Metrics	Eni Disclosures
Community Relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Eni for 2023 - A Just Transition, pp. 16-17; 90-107 Eni for - Human Rights 2023 will be published soon
	EM-EP-210b.2	Number and duration of non-technical delays	Not available
Workforce Health & Safety	EM-EP-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	Eni for 2023 - A Just Transition, pp. 60; 61-62 Eni for 2023 - 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 2023 - A Just Transition, pp. 61-64
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 2023 - A Just Transition, p. 36
	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 2023 - A Just Transition, p. 36
	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 2023 - A Just Transition, p. 45 Eni Annual Report 2023, pp. 132-134
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: 15.7%. Proved and probable reserves: 12.3%.
	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Eni for 2023 - A Just Transition, pp. 82-85
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 2023 - A Just Transition, p. 49
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 2023 - A Just Transition, p. 62 Eni for 2023 - 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 2023 - A Just Transition, pp. 24-25
Activity	EM-EP 000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Eni Fact Book 2023 (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 2023
	EM-EP 000.C	Number of terrestrial sites	Eni Fact Book 2023

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

INDICATORS UNDER THE EU SUSTAINABLE FINANCE DISCLOSURE REGULATION (PAI)

Indicators		Reference
ENVIRONMENTAL INDICATORS		
GHG emissions (Scope 1, 2 and Scope 3[a])	• Scope 1 GHG emissions ($MtCO_2eq.$) 41.20 (2019), 37.76 (2020), 40.08 (2021) - 100% operated assets • Scope 2 GHG emissions ($MtCO_2eq.$) 0.69 (2019), 0.73 (2020), 0.81 (2021) - 100% operated assets, location based •Scope 3 GHG emissions ($MtCO_2eq.$) 204 (2019), 185 (2020), 176 (2021) - 100% operated assets, location based	Detailed reporting on Eni's GHG emissions (Scope 1, 2 and 3) is available in the report Eni for 2023 - A Just Transition - Statement on GHG Accounting and Reporting, pp. 68-72. The GHG emissions inventory of Eni is subject to specific certification by the company's independent auditors (Assurance of type "Reasonable" for emissions from the Scope 1 and Scope 2 operated assets, Assurance of type "Limited" for Scope 3 emissions and "Lifecycle" indicators) Additional References: Eni for 2023 - Sustainability performance, pp. 73-76
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 based on the above disclosed GHG data	
Share of non-renewable energy consumption and production	It may be calculated based on energy consumption and production data disclosed by Eni in the references provided	Details on energy production available Eni for 2023 - Sustainability performance, published on Eni's website. Detailed breakdown including Renewable and Energy Consumption is reported in CDP Climate Change section 8, Energy
Energy consumption intensity for the 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	Data provided in CDP Climate Change questionnaire, section 8 energy. Eni's annual revenues are included in the Annual Report
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.	More information is available within the BES Policy, to the special "Biodiversity for Eni" and Eni's formal commitment to not conduct exploration and development activities in Natural Sites of the UNESCO World Heritage Site. In line with a transparent approach, Eni publishes annually the number of protected areas and KBAs overlapping with operational sites and Upstream concessions. Info available for Eni for 2023 - Sustainability performance on pp. 30-33
Emissions to water	Indicator not available. However, several internal procedures are in act to minimize company's impacts on water resources, as described in the 2022 CDP Water Security questionnaire	Data published in CDP Water Security 2022, section W3
Hazardous waste ratio	Indicator not directly applicable for Eni: should be calculated by the investor based on data disclosed by Eni in the reference provided	Data published in Eni for 2023 - Sustainability performance, pp. 34-35
SOCIAL INDICATORS		
Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Refer to the paragraph of the NFI in Annual Report 2023, the section dedicated to Taxonomy (EU Reg. 852/2020) in which the activities related to checking the compliance with the Minimum Safeguards are detailed (Annual Report, pp. 196-199)	
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Refer to the paragraph of the NFI in Annual Report 2023, the section dedicated to Taxonomy (EU Reg. 852/2020) in which the activities related to checking the compliance with the Minimum Safeguards are detailed (Annual Report, pp. 196-199)	
Unadjusted gender pay gap	The unadjusted gender pay gap (raw) for total remuneration in 2023 was equal to 3% (Eni for 2023 - Sustainability performance, p. 20)	
Board gender diversity	More than 44% of the members of the Board of Directors, and 40% of the Board of Statutory Auditors' members, including the Chairs, are women (Eni for 2023 - Sustainability performance, p. 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 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 (WEP)

Women's Empowerment Principles indicators	Eni disclosure description	Section/page number
1. Percent of women and men employees	Women employees in service	Eni for 2023 - Sustainability performance, p. 19
2. 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 2023 - Sustainability performance, p. 19 Eni for 2023 - Sustainability performance, p. 19
3. Presence of women on the management bodies	Presence of women on the management bodies of Eni subsidiaries	Eni for 2023 - Sustainability performance, p. 5
4. Ratio of women's salary to men's salary	Gender pay ratio	Eni for 2023 - Sustainability performance, p. 20
5. Percent of women and men new hires	Hires employees with permanent contract	Eni for 2023 - Sustainability performance, p. 16
6. 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 2023 - Sustainability performance, p. 19
7. Retention rate of women and men FTE employees who took parental leave	Employees who have taken parental leave (and % return to work)	Eni for 2023 - Sustainability performance, p. 22
8. 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 2023 - Sustainability performance, pp. 36-37

Statement on GHG accounting and reporting and related audit by the independent auditors (year 2023)

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 2023 (Consolidated disclosure of non-financial information). Assurance level: Reasonable (Scope 1, Scope 2 operated); Limited (Scope 3, medium-to-long-term Emissions Indicators); Assurance standard: ISAE 3410.

ORGANIZATIONAL BOUNDARIES

Scope 1, Scope 2, Scope 3

Eni reports Scope 1 and Scope 2 emissions according to the operator and the equity approach, basis on which it defines its reporting boundary as detailed below:

- Eni adopts the operator approach extensively, including 100% of greenhouse gas emissions both on the assets over which it has operational control, and the joint ventures and jointly controlled assets;
- under the equity reporting approach, Eni reports GHG Scope 1 and 2 emissions from Eni and third-party operations, reported based on revenue interest for Upstream and company share for other business units.

The inclusion is based on a risk-based clustering process to define the impact and the materiality of each company, operated by Eni or a third party in terms of HSE issues, including GHG emissions. In the reporting for Scope 3 emissions, the boundary is more heterogeneous, given the variability of emissions categories and the methodology applied (see p. 69). For Category 11, (use of sold products), which is the most relevant, the reference boundary is the upstream equity hydrocarbons production sold.

DECARBONIZATION INDICATORS

As for the medium-to-long-term indicators, the reporting approach used is to account on an equity basis. The reference boundary for Net GHG Lifecycle Emissions and Net Carbon Intensity includes the emissions of GHG for the lifecycle of the energy products sold by Eni, net of compensation through carbon credits mainly obtained from Natural Climate Solutions (NCS) projects. For Net Carbon Footprint Upstream and Net Carbon Footprint Eni indicators, the reporting boundary includes the GHG Scope 1+2 emissions of activities operated by Eni and third parties, accounted for on an equity basis, net of carbon credits cancelled during the reporting year.

As of this year, an additional indicator has been introduced: Net GHG emissions. The indicator includes all net Scope 1 and 2 emissions and Scope 3 emissions from the use of energy products sold (Cat. 11) calculated as an equity share of upstream production.

OPERATIONAL BOUNDARIES

In terms of operational boundaries, both Scope 1 and Scope 2 GHG emissions reporting encompasses the activities of all Eni business lines, its Italian and abroad subsidiaries, sites and facilities as listed in the ▶ 2023 Annual Report (Investments owned by Eni as of December 31, 2023).

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 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 CO_2, CH_4 and N_2O[48]. Emissions are converted to CO_2eq. using the GWP over 100 years as set by the 4th Assessment Report by IPCC[49].

GHG EMISSIONS REPORTING

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 responsibilities 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

48 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 0.2% of the total CO_2+CH_4+N_2O, as stated in the Kyoto protocol.
49 The GWPs used in the calculation are: 1 for CO_2, 25 for CH_4 and 298 for N_2O.

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 for the analysis of fuel characteristics 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)

Scope 1 GHG emissions come from Eni Group's own or controlled sources, including: emissions associated with the electricity generation required for operations (including those associated with the export of electricity outside Eni's boundaries), gas treatment and compression, and oil product processing.

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 (safety 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 the extraction of hydrocarbons.
CH_4 FUGITIVE EMISSIONS	Leaks in equipment such as pumps, valves, compressor seals, etc.

GHG emissions are expressed in metric tonnes of CO_2 equivalent (CO_2eq.), using the GWP factors (IPCC, 4AR) as the conversion factors for CH_4 and N_2O.

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

Emissions factors used are mostly calculated using the chemical composition of the gas[50] or taken from the literature, in line with:

- EU-ETS Regulation 2018/2066: table of national standard parameters for 2023. Reviewed and published by the Ministry for Ecological Transition, applicable to: natural gas, LPG, refinery fuel gas, oil-derived gases, and flare gas;
- API Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry 2009/2021 for CO_2, CH_4 and N_2O.

In Eni's sites and facilities where a leak detection and repair programme (LDAR) is in place, fugitive CH_4 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 tCO_2eq./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).

Indirect GHG emissions - Scope 2

This category includes GHG emissions from the electricity generation, steam, heating and cooling purchased 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 source for Scope 2 emission factors from electricity purchases is the IEA, which publishes Country-specific factors. Emissions factors used to calculate indirect emissions from steam purchases are derived from the API Compendium.

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".

Indirect GHG emissions - Scope 3

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) Accounting and Reporting Standard and the IPIECA standard, Scope 3 indirect GHG emissions are classified according to the categories listed in the table at page 71. For the Oil & Gas sector, the most relevant category is that related to the use of the energy products sold (Cat. 11). For this category, emissions are estimated according to the IPIECA Net Volume Accounting criterion[51], using upstream equity hydrocarbon production as activity data, and assuming that all sold oil and natural gas production is consumed during 2023. 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 sold[52].

50 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.
51 Reference: estimating petroleum industry value chain (Scope 3) greenhouse gas emissions. Overview of methodologies, IPIECA - 2016.
52 Fraction of petroleum products intended for non-energy uses (e.g. petrochemicals) or associated with lower carbon products (e.g. blue hydrogen, power with CCS) processed at IEA WEO 2023 sources.

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	Energy Evolution	Eni Live	Versalis	Enipower	Other	Eni
CO_2	21,828,728	671,864	3,158,509	509,332	1,967,525	9,343,985	16,154	37,496,097
CH_4	37,205	462	64	817	265	211	92	39,116
N_2O	554	18	41	7	55	33	0	709
$tCO_2eq.$	**22,924,026**	**688,755**	**3,172,319**	**531,868**	**1,990,654**	**9,359,042**	**18,466**	**38,685,129**

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 2023 are equal to 21,417,057 tCO_2eq. This figure is used to calculate the Upstream GHG emissions intensity index.

The following table shows the 2023 Scope 2 Indirect Emissions from the purchase and internal use of electricity and steam, broken down by business line:

Scope 2 GHG emissions [t]	Upstream	GGP	Energy Evolution	Eni Live	Versalis	Enipower	Other	Eni
CO_2	275,174	0	30,549	4,397	316,709	47,409	52,147	726,385
CH_4	6	0	1	0	11	2	2	22
N_2O	1	0	0	0	3	0	1	5
$tCO_2eq.$	**275,571**	**0**	**30,669**	**4,415**	**317,823**	**47,585**	**52,349**	**728,411**

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

Vectors of GHG Emissions	($tCO_2eq.$)
Electricity purchases	606,037
Steam purchases	122,374
Total Scope 2 GHG	**728,411**

The following table shows 2023 Scope 3 emissions divided per category:

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 goods	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 2023. The perimeter 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 2023. 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 2023. 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 2023. 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 2023, 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[a].
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 Eni's production of oil and natural gas sold to third parties.
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 2023. 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 transport phase for waste to disposal centres.
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.

(a) IPIECA/API, estimating petroleum industry value chain (Scope 3) Greenhouse Gas Emissions - Overview of methodologies, 2016.

In the following table the Scope 3 GHG emissions for 2023 per category are displayed:

Id	Emission sources	($tCO_2eq.$)
1	Purchased goods and services	890,584
2	Capital assets	778,971
3	Electricity purchased and sold	1,411,410
4	Upstream transportation and distribution of products	1,268,810
5	Waste generated in operations	126,969
6	Business travel	48,773
7	Employee commuting	66,565
8	Upstream leased assets	-
9	Downstream transportation and distribution of products	-
10	Processing of sold products	10,484,777
11	Use of sold products	173,722,312
12	End-of-life treatment of sold products	68,457
13	Downstream leased assets	-
14	Franchises	171,026
15	Investments	-

The following table shows 2023 data for the medium-to-long-term GHG emissions indicators:

Medium-to-long-term indicators	2023
Net Carbon footprint UPS (Scope 1, 2, $MtCO_2eq.$)	8.9
Net Carbon footprint Eni (Scope 1, 2, $MtCO_2eq.$)	26.1
Net GHG Lifecycle Emissions (Scope 1, 2 and 3, $MtCO_2eq.$)	398
Net Carbon Intensity (Scope 1, 2 and 3, $gCO_2eq./MJ$)	65.6
Net GHG Emissions (Scope 1, 2 and 3, $MtCO_2eq.$)	200

The carbon credits used in 2023 are 5.9 $MtCO_2eq.$ obtained mainly from Natural Climate Solutions (NCS) projects.

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;
- 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, 2009/2021;
- 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 2023, 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 2023.

The Eni Group's protocols and procedures on GHG emissions are also 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".

ENI SPA

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 THE "STATEMENT ON GHG ACCOUNTING AND REPORTING – YEAR 2023" OF ENI GROUP

YEAR ENDED 31 DECEMBER 2023

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 the "Statement on GHG Accounting and Reporting – Year 2023" of Eni Group

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 2023" of Eni SpA and its subsidiaries (hereinafter the "Group" or "Eni Group") for the year ended 31 December 2023 (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 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 misstatement 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 on.

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. In the reporting period.

Our audit firm adopted International Standard on Quality Control 1 (ISQC Italia 1) and, accordingly, maintained an overall quality control system which includes processes and procedures for compliance with ethical and professional principles and with applicable laws and regulations.

PricewaterhouseCoopers SpA

Sede legale: **Milano** 20145 Piazza Tre Torri 2 Tel. 02 77851 Fax 02 7785240 Capitale Sociale Euro 6.890.000,00 i.v. C.F. e P.IVA e Reg. Imprese Milano Monza Brianza Lodi 12979880155 Iscritta al n° 119644 del Registro dei Revisori Legali - Altri Uffici: **Ancona** 60131 Via Sandro Totti 1 Tel. 071 2132311 - **Bari** 70122 Via Abate Gimma 72 Tel. 080 5640211 - **Bergamo** 24121 Largo Belotti 5 Tel. 035 229691 - **Bologna** 40124 Via Luigi Carlo Farini 12 Tel. 051 6186211 - **Brescia** 25121 Viale Duca d'Aosta 28 Tel. 030 3697501 - **Catania** 95129 Corso Italia 302 Tel. 095 7532311 - **Firenze** 50121 Viale Gramsci 15 Tel. 055 2482811 - **Genova** 16121 Piazza Piccapietra 9 Tel. 010 29041 - **Napoli** 80121 Via dei Mille 16 Tel. 081 36181 - **Padova** 35138 Via Vicenza 4 Tel. 049 873481 - **Palermo** 90141 Via Marchese Ugo 60 Tel. 091 349737 - **Parma** 43121 Viale Tanara 20/A Tel. 0521 275911 - **Pescara** 65127 Piazza Ettore Troilo 8 Tel. 085 4545711 - **Roma** 00154 Largo Fochetti 29 Tel. 06 570251 - **Torino** 10122 Corso Palestro 10 Tel. 011 556771 - **Trento** 38122 Viale della Costituzione 33 Tel. 0461 237004 - **Treviso** 31100 Viale Felissent 90 Tel. 0422 696911 - **Trieste** 34125 Via Cesare Battisti 18 Tel. 040 3480781 - **Udine** 33100 Via Poscolle 43 Tel. 0432 25789 - **Varese** 21100 Via Albuzzi 43 Tel. 0332 285039 - **Verona** 37135 Via Francia 21/C Tel. 045 8263001 - **Vicenza** 36100 Piazza Pontelandolfo 9 Tel. 0444 393311

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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 as indicated in the Annex "References" of the GHG Statement. We conducted our work in accordance with "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. Those standards requires that we plan and perform procedures to obtain reasonable or limited assurance about whether the GHG Statement is free from material misstatement; ISAE 3410 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 for the preparation of the GHG Statement of Eni Group. 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.

A 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 controls, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgement 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 those 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.

Conclusions

In our opinion, Eni Group's direct (Scope 1) and indirect (Scope 2) GHG emissions for the year ended 31 December 2023 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 2023,
- Lifecycle GHG Emissions Indicators for the year ended 31 December 2023,
- 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 2023,

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.

Milan, 15 May 2024

PricewaterhouseCoopers SpA

Paolo Bersani
(Authorised signatory)

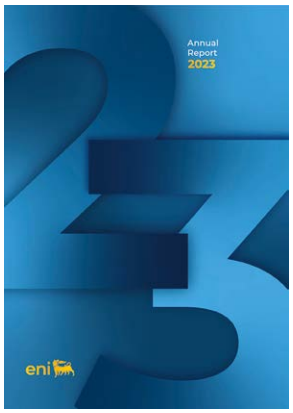
Firmato digitalmente da: Paolo Bersani
Data: 15/05/2024 15:28:56

Eni's sustainability reporting

Eni presents its role in the energy transition through sustainability reporting, sharing values, corporate strategies, objectives and achievements to date. To respond in a complete and timely manner to the information needs of its stakeholders, both in terms of the diversification of the information presented and the level of detail, over time, Eni has developed a structured sustainability reporting system, recognising the importance of non-financial information.

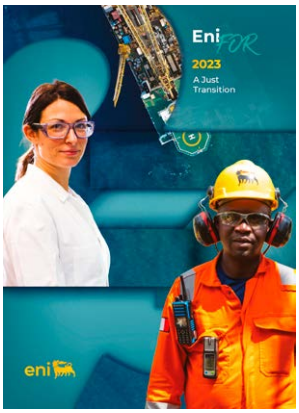
Your feedback is important to us.
If you have any comments, suggestions or questions, please write an email to **sostenibilita@eni.com**

MANDATORY REPORTING



The ▶ 2023 Consolidated Disclosure of Non-Financial Information (NFI), prepared in accordance with the requirements of Legislative Decree 254/2016 (incorporating European Directive 95/2014) and published in the 2023 Annual Report, provides a concise and integrated disclosure of the management model, the policies implemented, the principal risks and results related to the various sustainability topics.

VOLUNTARY REPORTING



Eni for 2023 - A Just Transition, describes Eni's long-term value creation through the three levers of the integrated business model, subject to ▶ limited assurance by the independent company (PwC).

Eni for 2023 - Sustainability performance provides an overview of key sustainability performance indicators over 5 years and includes the reasonable assurance for Scope 1 and Scope 2 GHG emissions Operated (no equity). The key contents are available in the ▶ Executive Summary in summary form.

OTHER REPORTS

In the coming months, Eni will also publish Eni for Human Rights, a document outlining the strategy to promote and respect human rights, describing the key activities and performance indicators. In addition, each year Eni publishes other sustainability reports at local and subsidiary level, which will be available on ▶ eni.com throughout 2024.

THE RECOGNITION RECEIVED BY ENI IN 2023

FTSE4Good

FTSE4Good: confirmed in the FTSE4Good Developed stock exchange index for the 17th consecutive year

World Benchmarking Alliance

World Benchmarking Alliance: Eni placed in the highest score range of the Gender Assessment 2023

CDP DISCLOSER 2023

CDP: confirmed leadership disclosure on climate change (A-). Rated B for Water Security, above average for the Oil & Gas sector (B-)

Equileap: included in the Top 100 of Equileap's Gender Equality Ranking 2023

A proud participant of: Climate Action 100+

Climate Action 100+: confirmed among the companies best aligned with the Net Zero Company Benchmark in terms of ambition and completeness of long-term GHG targets and transparency of the Capital Allocation process. The Just Transition approach, included for the first time in the benchmark, was positively evaluated

ISS ESG: included in the PRIME Investment Grade in September 2021

WBCSD: included for the 5th year among the ten best-performing companies for its sustainability reporting

ECOVADIS: achieved a rating of 77 out of 100, falling into the 99th percentile of companies with the highest score globally

IIGCC Net Zero Standard for Oil & Gas: Eni ranked 2nd out of 10 peers for number of aligned indicators

WDI: recipient of the Value Chain Data Award 2023 for the completeness of its supply chain information

MSCI ESG Ratings: confirmed by MSCI in its ESG "A" rating

Sustainalytics: confirmed in the medium risk range

ISS Quality Score: achieved ESG excellence scores

Moody's ESG Solutions: confirmed "advanced", ranked 1st out of 30 European O&G companies

MIB® ESG: included in the index for the third time

Transition Pathway Initiative (TPI): for the seventh consecutive year, Eni was among the industry leaders for climate disclosure and alignment with the long-term 1.5°C target

The Oil & Gas Methane Partnership 2.0 (OGMP 2.0): in 2023, Eni was awarded the "Gold Standard" level of the Oil & Gas Methane Partnership 2.0 initiative by UNEP

WBA Climate & Energy Benchmark: included among the O&G companies most aligned with the requirements of the WBA's Climate & Energy Benchmark in terms of targets, decarbonization strategy and Just Transition approach

CHRB: Eni ranked third overall in all industries in the extractives and apparel sectors

Carbon Tracker Initiative: confirmed first among peers in the Integrated Energy Company ranking of the Absolute Impact 2023 study

Eni SpA

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Capital Stock as of December 31, 2021: € 4,005,358,876.00 fully paid
Company Register of Rome, tax code 00484960588
Tax identification number 00905811006

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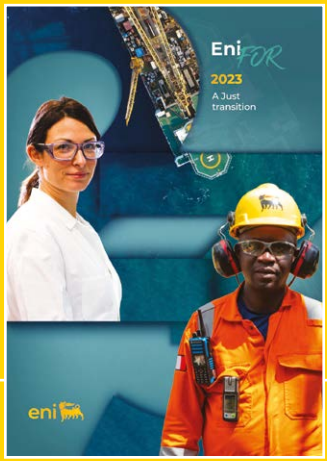

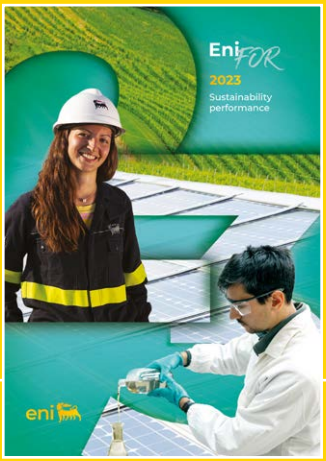

Eni for - Sustainability report