# Eni for 2020 Sustainability performance

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# 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.

The mission represents more explicitly the Eni's path to face the global challenges, contributing to achieve the SDGs determined by the UN in order to clearly address the actions to be implemented by all the involved players.

#### Global goals for a sustainable development

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



#### Disclaimer

Eni for 2020 is a document published on a yearly basis which contains certain forward-looking statements related to the different topics covered therein.

Forward-looking statement are based on Eni management's reasonable assumptions and belief in light of the information available to them at the time the statements are made. Nevertheless, by their nature, forward-looking statements involve a component 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, out of Eni's control. Actual results, also with reference to the targets and objectives identified in the strategic planning or those of Corporate Governance, may differ from those expressed in such statements, depending on a variety of factors, including without limitation: the impact of the pandemic disease (COVID-19); the fluctuation of the demand, the offer and the pricing of oil and natural gas and other oil products; the actual operational performances; the general macroeconomic conditions; geopolitical factors and changes in the economic and regulatory framework in many of the Countries in which Eni operates; the achievements reached in the development and use of new technologies; changes in the stakeholders' expectations and other changes to the business conditions.

The readers of the document are therefore invited to take into account a possible discrepancy between the estimates reported and the results that may be achieved as a consequence of the occurrence of the above.

Eni for 2020 also contains terms such as, for instance, "partnership" or "public/private partnership" used for convenience only, without a technical-legal implication. "Eni" means the parent company Eni SpA and its consolidated subsidiaries.

On the cover: The Green Data Center of Ferrera Erbognone (province of Pavia) hosts the HPC5, the most powerful and sustainable industrial supercomputer in the world, recently also used for fighting the health emergency.

Some photos contained in this report were taken by Eni colleagues who participated in an internal Photo Contest organized to help Eni to describe its sustainability path.

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#### Why read Eni for 2020?

In this document, Eni wants to describe its contribution to a just transition, an energy transition that allows to give access to energy for all and to protect the environment, while being socially fair. Eni for 2020 recounts Eni's path to meet these challenges, which are now even harder following the health emergency that began in 2020.

Eni for explores Eni's business model and in particular Operational Excellence, i.e. the enabling factors for achieving strategic objectives, as well as the importance of our Alliances for Development for creating value in the countries where Eni operates.

Eni for also includes two annexes, one detailing the path towards "Carbon neutrality by 2050" and one dedicated to the Sustainability performance over the last 5 years, with related comments.

Compared to the Consolidated Disclosure of Non-Financial Information (pursuant to Leg. Decree 254/2016) published within the Annual Report to provide an integrated view of financial and nonfinancial information, Eni for is a voluntary sustainability report aimed at further exploring non-financial issues by presenting concrete cases and testimonials of people with whom Eni shares its journey.

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# Introduction

This documen is part of Eni's voluntary sustainability reporting, which includes also Eni for 2020 - A just transition and Eni for 2020 - Carbon neutrality by 2050. Eni for 2020 - Sustainability performance aims to represent the Group's non-financial performance, highlighting the Key Performance Indicators (KPIs) related to the five-year period 2016-2020 along the three levers of Eni's integrated business model - Carbon Neutrality by 2050, Operational Excellence and Alliances for Development - whose objective is the creation of long-term value for all stakeholders. Eni is committed to contributing, directly or indirectly, to the achievement of the 17 Sustainable Development Goals (SDGs) by seizing new business opportunities, supporting a socially fair energy transition (Just Transition), which responds with concrete, rapid and economically sustainable solutions to the challenges of combating climate change and providing access to energy resources in a way that is efficient and sustainable for everyone.

In this contest, business management can be measured by means of non-financial indicators which, in a process of continuous improvement, provide guidance in setting out future strategies and goals. Therefore, the development of a specific document to describe non-financial performance and the evolution of its transformation path aims at ensuring transparency with regard to Eni's operations in order to be able to maintain a constructive and proactive dialogue with its stakeholders.

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The document is prepared in accordance with the international reference standards for non-financial reporting: the Sustainability Reporting Standards of the Global Reporting Initiative (GRI) and for the first year, as in the Consolidated Non-Financial Statement<sup>1</sup>, 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" of September 2020 have been included. Eni announced its support for the initiative, which aims to define common metrics for long-term value creation and to further promote the convergence of ESG standards and principles. In addition, from this year a table linking the metrics provided for in the SASB Exploration & Production standard<sup>2</sup> has also been included and will be published on the eni.com website for possible updates during the year.

📕 <u>see pp. 57-58</u>

### Eni's non-financial performance and the Sustainable Development Goals

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

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



1) See the Consolidated Non-Financial Statement, integrated in Eni's Annual Report.

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

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

# Governance and business ethics

For more information: Eni for 2020 - A just transition Sustainability governance, pp. 14-15 Eni for 2020 - Carbon neutrality by 2050

#### Board of Directors and control bodies of Eni group<sup>(a)</sup>

		2016	2017 <sup>(b)</sup>	2018	2019	2020 <sup>(c)</sup>	SDGs - target
Members of Eni SpA Board of Directors	(number)	9	9	9	9	9	16.7
executive		1	1	1	1	1	
non-executive		8	8	8	8	8	
indipendent <sup>(d)</sup>		7	7	7	7	7	
non-indipendent		2	2	2	2	2	
Representation of Minority Shareholders		3	3	3	3	3	
Presence of women on the Boards of Directors		3	3	3	3	4	8.5
Eni SpA Board of Directors Annual Meetings		14	13	12	13	15	
Average attendance at Eni SpA Board of Directors	(%)	98	100	99	100	100	
Annual board induction sessions/ongoing training of Eni SpA Board of Directors	(number)	2	4	2	1	3 <sup>(e)</sup>	
Presence of women on the Boards of Directors	(%)	27	32	33	29	26	5.5
Presence of women on the Boards of Statutory Auditors <sup>(f)</sup>		37	37	39	37	37	5.5

(a) For consistency with the representation in the 2020 balance sheet, the Eni Group is understood to mean Eni SpA and its fully consolidated subsidiaries

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

(c) Refers to the Board in office from the 13<sup>th</sup> of May 2020.

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

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

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

The Board of Directors (BoD) and the Board of Statutory Auditors (BoSA) are appointed by the Shareholders' Meeting using the list voting system; their respective chairmen are elected by the Shareholders' Meeting with simple majorities.

Three Directors and two Auditors, including the Chairman of the Board of Statutory Auditors, are elected by non-controlling shareholders<sup>4</sup>. The current BoD was appointed by the Shareholders' Meeting held on 13 May 2020. To appoint the Directors, the Shareholders' Meeting took into account the advice promptly communicated to the market by the BoD previously in office on the best composition in terms of diversity, such as gender, professionalism, experience and expertise, including also the company's strategies, transformation, and energy transition path. The result is, therefore, a balanced and well-diversified Board of Directors, where more than 44% of its members and 40% of the Board of Statutory Auditors' members, including the Chairs, are women. The number of independent Directors on the BoD exceeds the number required by the By-Laws and by the law. Every year, the BoD, with the assistance of an external consultant and assisted by the Nomination Committee, carries out a self-assessment (Board Review). Essential elements of this review are comparisons with best practices at national and international level, and a review of Board dynamics, also evaluating whether to carry out a Peer Review of directors, which was actually carried out in 2021<sup>5</sup>.

In line with the procedure launched several years ago, at the start of the new term of office, training sessions were carried out in support of the Board of Directors and the Board of Statutory Auditors on institutional, business and sustainability issues. Session were carried out during both the BoD and BoSA and the Board Committees. To support the Board of Directors and the Board of Statutory Auditors, Eni has for several years been running a training programme (Board Induction), based on presentations of Eni's activities and organisation by top management. During 2020, a number of induction sessions open to Directors and Statutory Auditors were held, as part of meetings of both the Board and Board of Statutory Auditors and Board Committees, on issues relating to the corporate structure and its business model, Eni's mission and decarbonisation path, the environmental and social sustainability of Eni's activities, governance, compliance, the internal control and risk management system, accounting and tax issues, remuneration policy and human capital. Training continues throughout the term of office with ongoing training sessions. The internal regulations on the "Corporate Governance of Eni companies", subject to the requirements of the law, provides

<sup>5)</sup> This consists of the assessment by each Board Member of the contributions made by each other Board Member.

that in selecting the members of the management and control boards of Eni's Italian and foreign subsidiaries, the need for diversity (including gender diversity) is, where possible, taken into account. In line with these regulations, Eni's commitment to favouring the presence of women in the management and in control Boards of Eni's companies is consistent. Compared to the past, the overall percentage of women on the Boards of Directors of subsidiaries decreased to 26% in 2020 (29% in 2019), while the overall percentage of women on the Boards of Directors of subsidiaries remained substantially stable at 37%.

#### Remuneration

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

In particular, the 2020-2022 Long-Term Stock-based Incentive Plan provides for a specific objective (total weight 35%), based on the indicators related to the decarbonisation, energy transition and circular economy projects, in line with the objectives communicated to the market and with an aligning perspective to the interests of all stakeholders.

Starting in 2021, the Short-Term Variable Incentive Plan, in addition to environmental sustainability targets (GHG emissions intensity, with a weight of 12.5%) and human capital targets (Severity Incident Rate, with a weight of 12.5%), envisages replacing the target on exploration resources with the target of increasing installed capacity from renewable sources (with a weight of 12.5%). In addition, the upstream GHG emissions intensity target has been extended to indirect Scope 2 emissions and to non operated assets for both the Long-term and Short-term Plans. These objectives are also set out for senior managers with strategic responsibilities and for other managerial resources, together with other sustainability objectives (e.g. relating to human rights or local development projects) in line with the role covered and with the provisions of the Strategic Plan.

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

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

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

# CEO's pay ratio

The table below shows the pay ratios between the CEO's and General Manager remuneration and the median remuneration of employees in Italy and globally, calculated with reference to both fixed remuneration and total remuneration<sup>6</sup>; these pay ratios are on average lower than those published by other companies in the Peer Group with an average value in 2019 of approximately 135.

	2018	2019	2020
Employees in Italy			
Ratio between the CEO/GM fixed remuneration and the median fixed remuneration of employees	37	37	37
Ratio between the CEO/GM total remuneration and the median total remuneration of employees	115	108	97
All employees			
Ratio between the CEO/GM fixed remuneration and the median fixed remuneration of employees	38	37	36
Ratio between the CEO/GM total remuneration and the median total remuneration of employees	118	110	97

#### Economic value

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

The method for classifying the items in the 2020 financial statements, on the basis of which the values shown in this table are calculated, has been modified in order to achieve greater (a) For the economic value distributed relating to Community Investment, please refer to the Investments for Local Development section on p. 35.

In 2020, Eni generated an economic value of €46 billion of which €41 billion was distributed, in particular: 81% are operating costs, 7% wages and salaries for employees, 7% payments to capital suppliers, 5% payments to the Public Administration. In addition, Eni received approximately €84 million in financial assistance from the Public Administration in 2020, mainly abroad. In 2020, investments net of write-downs amounted to €1,444 million and share buy-backs plus dividend payments amounted to €1,968 million. Eni paid €2,049 million in taxes in 2020.

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# Research and development

For more information:

Eni for 2020 - A just transition - Innovation, p. 25 Eni for 2020 - Carbon neutrality by 2050

		2016	2017	2018	2019	2020	SDGs - target
R&D expenditure	(€ million)	161	185	197,2	194	157	9.5
of which: related to decarbonization		63	72	74	102	74	
of which: safety and risk reduction		17	26	25	20	11	
of which: others (e.g. operational efficiency)		81	87	98	72	72	
Tangible value generated by R&D		1.395	914	921	1.126	951	
First patent filing applications	(number)	40	27	43	34	25	9.5
of which: filed on renewable sources		12	11	13	15	7	
Existing patents		6.314	6.631	7.280	7.686	7.471	
Average age of patents	(years)	9,05	9,10	9,17	9,80	9,22	
Number of partnerships on R&D(a)	(number)	874	1.033	1.127	1.221	733	9.5
of which: with Universities and Research Centers		131	233	271	362	204	

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

For 2020, the financial commitment of Eni in scientific research and technological development amounted to €157 million (in decrease compared to 2019 due to limitations imposed by the pandemic event) of which approximately €74 million was spent on investments for decarbonisation path and circular economy. This investment refers to the issues of energy transition, biorefinement, green chemistry, production from renewable sources, reduction of emissions and energy efficiency. Eni's Research and Technological Innovation are key elements to make effective and efficient access to new energy resources, improve the use of existing ones, while reducing the impact on the environment. From this point of view the aim is to leverage the expertise of all areas of the company, in a cross-cutting and synergistic way, to draw even more value from skills projecting them towards the challenges of the energy transition. The objectives are, therefore, declined on the following strategic directives, defined as technology platforms:

- Operational Excellence: develop innovative asset development technologies, increasing energy efficiency, ensuring the highest level of safety and minimal environmental impact, while reducing CAPEX, OPEX and time-to-market of our environmental assets;
- Carbon Neutrality: decarbonization of operations and products sold, reduce, capture, transform or store CO<sub>2</sub>, promote natural gas as an energy source in the transition to a low carbon energy mix, integrating it with renewable energies and developing innovative energy technologies;
- Circular Economy: reduce the use of raw materials, including through recycling, transforming waste into value-added

products, with a view to sustainable development based on the principles of the circular economy;

Compared to the previous strategic plan, the expenses linked to the development of R&D projects were slightly down to  $\in$ 787 million, with a reduction of  $\in$ 170 million. The difficult context due to the pandemic led to a slowdown in some operational activities. A great effort was made, however, to preserve most of the activities that could be carried out while guaranteeing safety during the pandemic event to ensure a rapid resumption of activities that involved extensive interaction with operational sites as soon as conditions permitted. All this has allowed an overall increase in the level of technological maturity, while preserving the implementation of demonstration and pre-commercial plants, in order to support an effective energy transition of the business.

Eni is also committed to identifying the value generated by applying innovative technologies developed both in-house and with third parties. In 2020, the estimated tangible value generated was €951 million, which, although down compared to 2019, is a significant value considering all the limitations in operations due to the pandemic scenario.

Among the technologies used, great attention was dedicated to those that allow an increase in the operational and energy efficiency of operations, such as those to improve the ability to describe the subsoil, or software and hardware to improve and ensure the monitoring and asset integrity of plants. In the field of refining, great attention was paid to circular economy issues with the definition of new feedstock for biorefineries. With regard to Intellectual Property in support of technological innovation, in 2020 a total of 25 new patent applications were filed, generated by internal R&D activities and by the external network of cooperation. New patent applications directly targeted at developing technologies in the field renewable energy sources sector (biofuels, solar and energy storage) were 7. In addition to patent applications, other intellectual property rights have been generated through protection by software copyright (2) related to algorithms for decision support in the decommissioning of upstream facilities. Therefore, the total number of new intellectual property titles generated in 2020 is 27. This figure, down from 2019 (40) is affected by the heavy impact of the COVID-19 pandemic and the forced lockdown, which resulted in a reduction in both internal and external experimental activities. The decrease in the total number of rights in the portfolio (7,471, compared to 7,686 in 2019) and the decrease in the average age (9.22 years compared to 9.80 years in 2019) are the result of the periodic review of the Group's patent portfolio, aimed at improving its alignment with the industrial and business policies of Eni and its subsidiaries.



# Carbon neutrality by 2050

For more information: Eni for 2020 - Carbon neutrality by 2050

# KPIs related to medium-long term targets<sup>(a)</sup>

		2018	2019	2020	Objectives	SDGs - target
Net Carbon Footprint Upstream (Scope 1+2 GHG emissions)	(million tonnes CO <sub>2</sub> eq.)	14.8	14.8	11.4	UPS Net zero 2030	
Net GHG Lifecycle Emissions (Scope 1+2+3) <sup>(b)</sup>		505	501	439	Net zero 2050	
Net Carbon Intensity (Scope 1+2+3) <sup>(b)</sup>	(gCO <sub>2</sub> eq./MJ)	68	68	68	Net zero 2050	
Renewable installed capacity	(MW)	40	174	307	60 GW 2050	
Capacity of biorefineries <sup>(c)</sup>	(million tonnes/y)	0.36	1.11	1.11	5-6 million tonnes/y 2050	<b>12.2</b> 13.1

(a) KPIs accounted for on an equity based.

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(b) The methodology for calculating Scope 1+2+3 emissions associated to the value chain of energy products sold, has been enhanced in order to better represent Scope 3 end-use emissions; 2019 and 2018 data are updated accordingly.
 (c) Installed capacity of Gela biorefinery has been updated to 750 ktonnes/y due to a review of KPI calculation method (2019 data updated accordingly).

# **GHG** emission

		2016	2017	2018	2019	2020	SDGs - target
Direct GHG emissions (Scope 1)	(million tonnes CO <sub>2</sub> eq.)	42.15	43.15	43.35	41.20	37.76	13.1
of which: $\mathrm{CO}_{\rm 2}$ equivalent from combustion and process		32.39	33.03	33.89	32.27	29.70	
of which: $\text{CO}_2$ equivalent from flaring <sup>(a)</sup>		5.40	6.83	6.26	6.49	6.13	
of which: $\mathrm{CO}_{_2}$ equivalent from venting		2.35	2.15	2.12	1.88	1.64	
of which: $\mathrm{CO}_{\mathrm{2}}$ equivalent from methane fugitive emissions		2.01	1.14	1.08	0.56	0.29	
Direct GHG emissions (Scope 1) by sector							
Exploration & Production		22.47	24.02	24.07	22.75	21.10	
Global Gas & LNG Portfolio		0.76	0.71	0.62	0.25	0.36	
Refining & Marketing and Chemicals		8.50	7.82	8.19	7.97	6.65	
Eni gas e luce, Power & Renewables		10.41	10.59	10.46	10.22	9.63	
Corporate and other activities		0.01	0.01	0.01	0.01	0.01	
Direct GHG emissions (Scope 1) by geographical area							
Italy		19.69	19.11	19.28	18.69	16.80	
Rest of Europe		1.50	1.53	1.43	1.22	1.13	
Africa		16.62	18.43	19.15	18.45	17.24	
Americas		0.78	0.80	0.68	0.67	0.41	
Asia and Oceania		3.56	3.29	2.81	2.17	2.18	
Direct GHG emissions (Scope 1) by gas							
CO <sub>2</sub>		38.17	40.08	40.53	39.37	36.12	
CH <sub>4</sub>		3.79	2.87	2.60	1.63	1.40	
N <sub>2</sub> 0		0.19	0.20	0.21	0.20	0.25	

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(continued)		2016	2017	2018	2019	2020	SDGs - target
Carbon efficiency index (Scope 1+2)	(tonnes CO <sub>2</sub> eq./kboe)	38.26	36.01	33.90	31.41	31.64	13.1
GHG upstream emissions (Scope 1)/100% operated hydrocarbon gross production (UPS)		23.56	22.75	21.44	19.58	19.98	13.1
GHG emissions (Scope 1)/Equivalent electicity produced (EniPower)	(gCO <sub>2</sub> eq./kWheq.)	398	395	402	394	391.4	13.1
GHG emissions (Scope 1)/Refinery throughputs (raw and semi-finished materials)	(tonnes CO <sub>2</sub> eq./ktonnes)	278	258	253	248	248	13.1
Methane fugitive emissions Upstream	(ktonnes $CH_4$ )	72.6	38.8	38.8	21.9	11.2	13.1
Upstream Methane Intensity ( $m^3CH_4/m^3$ marketed gas)	(%)	n.a.	0.19	0.16	0.10	0.09	
Volumes of hydrocarbon sent to flaring	(billion Sm <sup>3</sup> )	1.9	2.3	1.9	1.9	1.8	13.1
of which: routine flaring		1.5	1.6	1.4	1.2	1.0	
$\rm CO_2$ emissions from Eni plants subject to EU ETS	(million tonnes $CO_2$ )	20.23	19.72	19.92	19.57	17.32	
Quotas allocated to Eni plants subject to EU ETS		7.06	8.52	7.24	7.73	6.84	
Indirect GHG emissions (Scope 2)	(million tonnes CO <sub>2</sub> eq.)	0.71	0.65	0.67	0.69	0.73	13.1
Indirect GHG emissions (Scope 3)							13.1
of which: from use of sold products <sup>(b)</sup>		226	229	203	204	185	
of which: from processing of sold products		10.6	11.0	11.3	11.8	11.6	
of which: from electricity (purchased and sold)		5.9	5.0	5.5	6.3	6.0	
of which: from purchased goods and services (supply chain)		1.9	1.7	2.0	2.0	1.3	
of which: from transportation and distribution of products		1.4	1.9	1.8	1.6	1.3	
of which: from business travel and employees commuting		0.4	0.2	0.2	0.2	0.2	
of which: from other contributions		0.5	0.5	0.5	0.5	0.4	
Production of biofuels	(ktonnes)	181	206	219	256	622	<b>12.2</b> 13.1

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

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

(b) Category 11 of GHG Protocol Corporate Value Chain (Scope 3) Standard. Based on upstream production, Eni's share, consistently with IPIECA methodologies. As of 2018, the Scope 3 emission calculation methodology has been refined in order to better represent the emissions from use of sold products (Scope 3 end-use).

For more details, specifically regarding the GHG emissions data, subject to dedicated assurance, refer to the GHG statement document attached to Eni for 2020 - Carbon neutrality by 2050.

Starting from 2016, Eni was among the first in the industry to commit to targets aimed at improving the performance related to GHG emissions from operated assets, with specific indicators showing the progress achieved so far in terms of reduction of GHG emissions into the atmosphere, use and consumption of energy resources from primary sources and production of energy from renewable sources. In addition to these, in 2020 new medium and long-term targets, accounted for on an equity basis, were defined and in 2021 they have been relaunched during the presentation of the strategy, in which Eni announced the target of net zero emissions (Scope 1, 2 and 3) by 2050. Below are Eni's main long-term objectives and the performance of the associated indicators:

**Net-zero Carbon Footprint upstream by 2030**: the indicator considers Scope 1+2 emissions from all upstream assets, operated by Eni and by third parties, net of carbon sinks, which in 2020, was down by 23% compared to 2019 due

to both the production declines occured in relation to the health emergency and the offsetting through forestry credits equal to 1.5 million tonnes of CO<sub>2</sub>eq.

**Net Zero GHG Lifecycle Emissions by 2050**: the indicator refers to all Scope 1, 2 and Scope 3 emissions associated with Eni activities and products, along their value chain, net of carbon sinks and in 2020, it was down by 13% mainly due to the decrease in production and sales in all sectors related to the health emergency.

Zero Net Carbon Intensity by 2050: the indicator is calculated as the ratio between absolute net GHG emissions (Scope 1, 2 and 3) along the value chain of energy products and the amount of energy they contain. In 2020 it was essentially stable as the decrease in emissions across all sectors was accompanied by a proportional decrease in production related to the decline in activities due to the health emergency. The Energy Solutions business in 2020 grew significantly, reporting a 76% increase in **renewables installed capacity** 

compared to 2019 (307 MWp in 2020 vs. 174 in 2019) and bringing production to 339.6 GWh.

For **biofuels**, the quantities produced in 2020 rose to 622 thousand tonnes, with a 143% increase with respect to the previous year.

With specific reference to short-term decarbonization targets, defined on operated assets and accounted for on a 100% basis, the following is a summary of the results obtained in 2020 and the progress towards defined targets.

**Reduction of the upstream GHG emission intensity index** by 43% in 2025 vs. 2014: the upstream GHG intensity index, expressed as the ratio of direct emissions in tonnes of  $CO_2eq$ . and the gross production in thousands of barrels of oil equivalent, in 2020 interrupted the progressive reduction trend, due to the drop in production ascribable to the health emergency and other causes, including the reduced production in onshore fields in Libya due to force majeure caused by the geo-political instability situation and the drop in gas demand in Egypt, whose productions are associated with a low emission impact. In 2020, the index recorded a value of 20.0 ton $CO_2eq$ ./kboe. The overall reduction compared to 2014 is 26%.

**Zero routine gas flaring in 2025**: in 2020, the volumes of hydrocarbons sent to routine flaring, equal to 1.03 billion Sm<sup>3</sup>, fell by 14% compared to 2019 and by 39% compared to 2014, in relation to both the completion of projects to reduce flaring, in particular in Angola, and due to the decrease in activities related to the health emergency that also affected some fields with associated gas flaring.

**Reduction of upstream methane fugitive emissions by 80%** in 2025 vs. 2014: upstream methane fugitive emissions were 11.2 ktCH<sub>4</sub> in 2020, down by approximately 50% from 2019, as a consequence of the decreased production related to the health emergency and thanks to monitoring and maintenance activities carried out as part of the Leak Detection And Repair (LDAR) campaigns that are conducted on a periodic basis and to date cover approximately 60 assets. The overall reduction compared to 2014 is 90%, confirming the achievement in advance of the 80% reduction target set for 2025.

An average improvement of 2% per year in 2021 vs. 2014 of the carbon efficiency index: the target has extended the commitment of reducing GHG emissions (Scope 1+2) to all business areas. This objective refers to the overall Eni's index, maintaining the appropriate flexibility in the trends of the individual businesses. In 2020, the index was 31.64 tonCO<sub>2</sub>eq./kboe, substantially stable with respect to 2019 (31.41 tonCO<sub>2</sub>eq./kboe) mainly due to the drop in production related to the health emergency, and in line with the trend in the upstream sector that weighs more on the overall index. The effect was partially offset by the energy efficiency projects launched or completed during the year. **See p. 12**  Reported below are the trends of other indicators referred to Eni and the main sectors, which, although not subject to specific targets, contribute to.

Overall, direct GHG emissions from assets operated by Eni in 2020 amounted to 37.8 mln ton $CO_2$ eq., down by 8% compared to 2019, mainly due to the decrease in activities related to the health emergency, in the upstream, power and refining sectors.

**Indirect GHG Scope 2** emissions increased by approximately 5% in 2020 compared to 2019, overall maintaining a constant trend over the period 2016-2020. These emissions are related to the purchase of energy from third parties for the consumption of the operated assets and are marginal for Eni as electricity is generated mainly through own installations.

Indirect GHG Scope 3 emissions are accounted for in accordance with IPIECA guidelines, which require an activity-based analysis. Among these, GHG emissions related to the final consumption of the products sold (so-called Scope 3, end-use category) make the largest contribution, and are calculated on the basis of upstream production in equity share. These emissions represent a subset of the Scope 3 end-use emissions considered in the Net GHG Lifecycle Emissions and Net Carbon Intensity indicators, in particular they represent the emissions (accounted for on an equity basis) from end users from Eni's predominant supply chain, i.e. the upstream supply chain. They decreased by 9% in 2020 compared to 2019 due to the reduction in hydrocarbon production sold by the upstream business as a result of the effects related to the health emergency. For the other Scope 3 emission categories, the trend is broadly constant over the period 2016-2020, showing a decrease in 2020 mainly due to the decrease in activity in all sectors related to the health emergency.

**Exploration & Production. GHG emissions (Scope 1)** from operated assets decreased by 7% as a result of a drop in activity in relation to emergency health care.

**Global Gas & LNG Portfolio. GHG emissions (Scope 1)** were reduced by 16% compared to 2019, mainly due to the decrease in activities in the refining sector in relation to the health emergency and the subsequent shutdown of several production plants.

GHG emissions (Scope 1)/incoming processed quantities (raw materials and semi-finished products) from refineries remain broadly stable in 2020. The slight reduction in GHG emissions was proportional to the reduction in the amount of material processed.

Eni Power & Renewables. GHG emissions (Scope 1) were reduced by 6% as a result of production drops record-

ed in relation to the health emergency and the maintenance shutdown at the Ferrara plant (SEF).

**GHG emissions (Scope 1)/equivalent electricity produced (EniPower)** slightly decreased compared to 2019 (-0.7%). The gap is linked to the lower use of syngas at the Ferrera Erbognone plant, which has improved the emission index.

In the area of responsible approach to the biomass (defined in the specific **Eni's Position on biomass**<sup>7</sup>) Eni is committed

to transparency and dissemination of information related to biomass used and the Country of origin, reporting this information annually.

In 2020, Eni traced 100% of the mills and plantations from which the palm oil used in Venice and Gela biorefineries. 100% of the palm oil used is ISCC certified and over 80% of the volumes come from RSPO certified mills.

The table below shows the information related to the loads processed by the biorefineries in Venice and Gela in 2020.

### Biofeedstock & HVO year 2020 used by Refining & Marketing (R&M) and output

liomass Quantity (tonnes)	Biomass Type	HVO Output (tonnes)	Country of Origin
1,049	Waste and residues (Used Cooking Oils, from Vegetable oil processing and other industrial recovered oils)	924	Benin
22,456	Waste and residues (Used Cooking Oils, from Vegetable oil processing and other industrial recovered oils)	19,523	Italy <sup>(a)</sup>
126,286	Waste and residues (Used Cooking Oils, from Vegetable oil processing and other industrial recovered oils)	115,406	Malaysia
336	Waste and residues (Used Cooking Oils, from Vegetable oil processing and other industrial recovered oils)	290	France
21,080	Waste and residues (Used Cooking Oils, from 21,080 Vegetable oil processing and other industrial recovered oils)		Indonesia <sup>(b)</sup>
514,688	Palm Oil	455,471	Indonesia
13,097	Soybean Oil	11,270	Brasil

(a) Includes 4,081 tons of HVO under Italian national system produced by 4,685 tons of biomass (Venice).
 (b) Includes 4,354 tons of HVO under Italian national system produced by 4,818 tons of biomass (Venice).

It should also be noted that Versalis in 2020 at the Crescentino site used 80,137 tonnes of wood chips, while at the Mantua

site 117 tonnes of sunflower oil were used for formulation purposes. All the biomass used by Versalis comes from Italy.

# Energy efficiency

		2016	2017	2018	2019	2020	SDGs - target
Electricity produced by type of source	(TWh)	27.363	28.847	29.508	27.251	26.352	7.1
of which: from natural gas		25.826	26.395	27.209	25.305	24.555	
of which: from other sources		1.537	2.452	2.299	1.946	1.797	
Energy Intensity Index (refineries)	(%)	101.7	109.2	112.2	112.7	124.8	7.3
Energy consumption from production activities/100% operated hydrocarbon gross production (upstream)	(GJ/toe)	1.71	1.49	1.42	1.39	1.52	7.3 12.2
Net consumption of primary resources/equivalent produced electricity (EniPower)	(toe/MWheq.)	0.16	0.16	0.17	0.17	0.17	7.3
Primary sources consumption	(million toe)	12.5	13.0	13.0	12.9 <sup>(a)</sup>	12.2	12.2
of which: natural/fuel gas		10.0	10.5	10.2	10.2	10.0	
of which: other petroleum products		2.6	2.5	2.8	2.7 <sup>(a)</sup>	2.2	
Primary energy purchased from other companies		0.44	0.38	0.44	0.38 <sup>(a)</sup>	0.48	12.2
Electricity		0.38	0.33	0.38	0.31 <sup>(a)</sup>	0.40	
Other sources <sup>(b)</sup>		0.06	0.05	0.06	0.06	0.08	
Total energy consumed		n.a.	13.4	13.5	13.2	12.8	
Regular fuel savings resulting from energy saving projects	(ktoe/y)	234	295	313	303	287	7.3

(a) These data have been revised following a refinement in the calculation methodology.

(b) Includes steam, heat and hydrogen.

In 2020, Eni's primary source consumption decreased in relation to reduced production levels. The total energy consumed in 2020 was 12.8 million toe of which Upstream 5.5, R&M 1.6 and Chemical 1.5. In 2020, Eni went ahead with its investment plan both in projects aiming directly at increasing energy efficiency at assets ( $\leq 10$  million) and in development and revamping projects with significant effects on the energy performance of operations. When fully operational, the interventions carried out during the year will allow fuel savings of approx. 287 ktoe/year, with a benefit in terms of

emissions reduction of approximately 0.7 million tonnes of  $CO_2$ eq. The Exploration & Production (E&P) sector made a major contribution to this result, with 50 energy efficiency initiatives implemented in 14 companies in 13 different Countries, allowing savings equal to about 286 ktoe/year of fuel. The most significant measures implemented by the sector concerned the revamping of compression units for gas for export or reinjection, adaptation of equipment to new operating conditions, thermal integration between adjacent plants and optimisation of the production network.

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# Operational excellence

For more information:
 Eni for 2020 - A just transition
 Operational excellence, pp. 34-71

People				nformation s, pp. 36-4		2020 - A j	ust transitio
Employment		-		s, pp. 30-2	+1		
		2016	2017	2018	2019	2020	SDGs - target
Employees as of 31 <sup>st</sup> December <sup>(a)</sup>	(number)	32,733	32,195	30,950	31,321	30,775	8.5
Men		25,126	24,615	23,643	23,731	23,216	
Women		7,607	7,580	7,307	7,590	7,559	5.1
Italy		20,476	20,468	20,576	21,078	21,170	
Abroad		12,257	11,727	10,374	10,243	9,605	
Africa		3,546	3,303	3,374	3,371	3,143	
Americas		1,236	1,216	1,257	1,005	925	
Asia		2,523	2,418	2,505	2,662	2,432	
Australia and Oceania		113	114	90	88	87	
Rest of Europe		4,839	4,676	3,148	3,117	3,018	
Employees aged 18 - 24		289	364	437	564	470	8.5
Employees aged 25 - 39		10,622	9,761	9,224	9,289	8,689	8.5
Employees aged 40 - 54		15,281	15,022	14,058	13,824	13,739	8.5
Employees aged over 55		6,541	7,048	7,231	7,644	7,877	8.5
Employees abroad by category:							
Locals		10,377	10,010	8,572	8,320	8,327	8.5 10.1
Italian expatriates		1,358	1,234	1,261	1,360	968	
International expatriates (including Third Country National)		522	483	541	563	310	
Employees by professional category:							
Senior managers		1,000	990	1,008	1,021	965	
Middle managers		9,135	9,043	9,147	9,387	9,172	
White collars		16,842	16,600	15,839	16,050	15,941	
Blue collars		5,756	5,562	4,956	4,863	4,697	8.5
Employees by educational qualification:							
Degree		14,655	14,802	14,603	15,375	15,345	
Secondary school diploma		14,082	14,300	13,348	13,184	12,826	
Less than secondary school diploma		3,996	3,093	2,999	2,762	2,604	
Employees by sector <sup>(b)</sup> :							
Exploration & Production		-	-	10,422	10,248	9,794	
Global Gas & LNG Portfolio		-	-	670	646	634	
Refining & Marketing and Chemicals		-	-	10,831	11,019	10,872	
Eni gas e luce, Power & Renewables		-	-	2,021	2,020	2,058	
Corporate and Other Activities		-	-	7,006	7,388	7,417	



#### Employment (continued)

		2016	2017	2018	2019	2020	SDGs - target
Seniority	(years)						
Senior managers		22.02	22.08	22.12	22.78	23.21	
Middle managers		19.08	20.01	20.02	20.00	20.40	
White collars		16.08	17.02	17.03	16.73	17.03	
Blue collars		13.01	13.05	13.05	13.55	14.15	
Local employees abroad	(%)	85	85	83	81	87	
Local employees abroad by professional category:	(number)						8.5
Senior managers		67	58	46	46	46	
Middle managers		1,902	1,781	1,686	1,659	1,791	
White collars		5,641	5,543	4,769	4,606	4,518	
Blue collars		2,767	2,628	2,071	2,009	1,972	
Local senior managers & middle managers abroad	(%)	16.06	15.68	16.70	16.65	19.13	8.5 10.1
Non-Italian employees in positions of responsibility		19.9	19.0	17.9	17.3	18.6	
Local employees in the upstream sector							8.5 10.1
of which: historical presence Countries		86	90	87	86	92	
of which: recent entry Countries		35	30	32	30	37	
Employees in non-OECD Countries	(number)	7.002	6.631	6.705	6.535	6.044	8.5 10.1
Local employees in subsidiaries	(%)	93.49	93.36	93.22	93.16	95.15	
of which: in consolidated		84.66	85.36	82.63	81.23	86.69	
of which: in non-consolidated		97.79	97.03	97.25	97.44	98.00	
Employees in non-consolidated and proportionally consolidated subsidiaries $^{\!$	(number)	26,190	26,492	28,292	29,542	29,770	
of which: local		25,632	25,733	27,540	28,810	29,199	
Employees with permanent contracts <sup>(d)</sup>		32,299	31,609	30,183	30,571	30,165	8.5
Employees with fixed term contracts <sup>(d)</sup>		434	586	767	750	610	8.5
Employees with full-time contracts		32,139	31,612	30,390	30,785	30,290	8.5
Employees with part-time contracts <sup>(e)</sup>		594	583	560	536	485	8.5
Average age	(years)	44.8	45.3	45.4	45.4	45.8	
New hires with permanent contracts	(number)	663	992	1,264	1,855	607	8.5
Terminations of permanent contracts		1,417	1,312	1,270	1,198	1,323	
of which: resignations		548	504	488	441	364	
of which: retirements		607	593	606	664	764	
of which: layoffs		262	178	136	72	140	
of which: other		0	37	40	21	55	
Turnover rate <sup>(f)</sup>	(%)	6.1	6.8	7.6	9.8	6.1	8.5 8.6

(a) The data differ from those published in the Annual Report (see p. 16), because they include only fully consolidated companies. (b) The breakdown of employees by sector was updated following the redefinition of the "Segment Information", for the purposes of financial reporting. This information is available only for the

(a) The breakdown of employees by sector was updated following the redefinition of the Segment information, for the purposes of financial reporting. This information is available only for the three-year period 2018-2020.
(c) The calculation of employees in non-consolidated subsidiaries takes into account the total employees and not only the Eni employees.
(d) The breakdown of fixed-term/permanent contracts does not vary significantly either by gender or by geographical area except for China and Mozambique where it is common practice to insert local resources for fixed term and then stabilize them over a period of 1-3 years.
(e) There is a higher percentage of women (6% of total women) on part-time contracts, compared to men who are round 0.2% of total men.
(f) Ratio between the number of new hires + resolutions of permanent contracts and the permanent employment of the previous year.

**EMPLOYMENT AND DIVERSITY** 

**Overview**. Overall employment amounts to 30,775 people, of whom 21,170 in Italy (68.7% of Eni employees) and 9,605 abroad (31.2% of Eni employees). In 2020, employment at global level decreased by 546 people compared to 2019, equal to -1.7%, with an increase in Italy of 92 employees and a reduction abroad of 638 employees. The reduction in employment, due mainly to a business scenario affected by the health emergency, concerned both local and international employees. The number of nationalities of Eni employees in 2020: 106.

**Hires**. Overall, in 2020, 780 people were hired, 607 of whom with permanent contracts. Of these, 34.6% were female and about 76% were resources under 40 years of age. Of the total number of hires, approximately 23% in upstream business (total 183, of which 109 with permanent contracts and 74 with fixed-term contracts), 20% in Support Function, 10% the R&M area and 47% the other Businesses.

**Terminations**. Overall, 1,600 contracts were terminated (934 in Italy and 666 abroad), 1,323 of which were permanent contracts<sup>8</sup>, and 21.0% regarded female employees. In 2020, 22.1% of employees with permanent contracts who ended their employment were under 40 years of age. Due to the negative business scenario generated mainly by the health emergency, the turnover rate decreased compared to previous years mainly due to a reduction in the number of hires.

**Employment in Italy**. There were 379 hires in Italy, of which 346 were permanent contracts (37.6% women, an increase of about 5 percentage points (p.p.) compared to 2019). Despite an increase in employment in Italy of +0.4% compared to 2019, there was a slight decrease in the number of people employed in the youngest age group (18-29) -0.6% vs 2019, while the 40-49 (+0.8%) and over 60 (+1.15%) age groups increased, also due to the return of expatriate personnel. Again in Italy, in 2020, there were 934 terminations, 893 of whom were permanently employed (and 19.0% women).

**Employment abroad**. Average presence of local employees abroad is constant and around 84% in the last three years on average, that confirms Eni commitment to local content through the engagement of local communities in its business activities in the Countries. Use of expatriate personnel is limited to specific expertise and competences hardly available in the Country. Abroad, in 2020, there were 401 new hires, of which 261 were with permanent contracts (30.7% women) and 78.1% were employees under 40 years of age. The balance between hires and terminations abroad at the end of the

year was -265 (401 hires and 666 terminations) and this trend is also attributable to contractual terminations of international resources employed in the E&P business. There were 666 terminations, 430 of whom permanently employed. Of these, 35.3% regarded employees under the age of 40, and 25.1% were women. Abroad, there was a reduction of 645 overseas resources compared to the previous year (-33.5%), in particular -392 Italian expatriates (-28.8%) and -253 international expatriates (-44.9%). Local personnel remains essentially stable compared to 2019 (+0.08%). A total of 1,278 expatriates work abroad (of which 968 Italians and 310 international expatriates). In last years, approximately 20% of employees in positions of responsibility are non-Italians, with an increase of 1.3 p.p. vs. 2019. Such an increase is part of professional development paths that include work periods in offices located in Italy or in Countries other than the one of origin. Specifically, percentage of local senior managers & middle managers abroad increased of 2.48 p.p. vs. 2019.

Employment by line of business. About 55% of permanent hires were in the upstream business areas (mainly in Mozambique, the United Kingdom, Mexico and the United States), Retail Gas & Power (G&P) (France and Greece) and Support Function, with the main objective of managing turnover to support the consolidation and evolution of skills. The changes in employment in the upstream business mainly relate to a negative efficiency balance of about 320 resources and outflows of international resources of about 150 positions. The G&P business decreased as a result of management outflows of about 12 resources. The R&MeC business decreased mainly as a result of a negative efficiency balance of about 210 resources, offset by inflows of about 50 resources (of which 10 for the acquisition of Versalis Kimya and Versalis Zeal). The Eni gas e luce, Power & Renewables businesses decreased mainly due to a negative management balance of approximately 30 resources, offset by the acquisition of EVOLVERE SpA (+75 resources).

**Average age**. The average age of Eni people in the world is 45.8 years (46.7 in Italy and 43.7 abroad): If we analyse the figures subdivided by professional category (rank), it can be seen that the average age of the resources in positions of responsibility (senior and middle managers) is 49.8 years (50.7 in Italy and 47.1 abroad). The average age is 44.4 years old (45.5 in Italy and 41.9 abroad) for white collar workers, whereas for blue collar workers it is 41.9 (40.6 in Italy and 43.7 abroad).

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#### **Equal opportunities**

		2016	2017	2018	2019	2020	SDGs - target
Women employees in service	(%)	23.24	23.54	23.61	24.23	24.56	5.1
Women hired		25.34	24.70	29.11	32.29	34.60	5.1
Women by professional category							
Women in managerial positions (senior managers and middle managers)		24.06	24.86	25.28	26.05	26.64	5.5
Senior managers		14.20	14.14	14.88	15.57	16.27	
Middle managers		25.13	26.03	26.42	27.19	27.74	
White collars		30.17	30.11	29.36	29.79	29.87	
Blue collars		1.51	1.58	1.82	2.02	2.07	
Replacement rate by gender		0.47	0.76	1.00	1.55	0.46	5.1
Men		0.48	0.72	0.94	1.37	0.38	
Women		0.43	0.90	1.16	2.15	0.76	

Female employment. By the end of 2020, 7,559 women worked for Eni (24.56% of total employees), 5,339 of whom were in Italy and 2,220 abroad, with an increase of 0.33% over 2019. Of the permanent hires in 2020, 34.6% involved female personnel (up 2.3 p.p. vs. 2019). In 2020, the percentage of female employees stood at: 16.3% of senior managers, 27.7% of middle managers, 29.9% of white collar workers, 2.1% of blue collar workers. Compared to the past, the overall percentage of women on the Boards of Directors of subsidiaries decreased to 26% in 2020 (29% in 2019), while the overall percentage of women on the Supervisory Boards of subsidiaries remained substantially stable at 37%. In 2020, the percentage of women in positions of responsibility reached 26.64%, compared to 26.05% in 2019; in all, women accounted for 24.56% of the Eni total workforce. At Eni, 33% of the figures reporting directly to the CEO are women. Despite the discontinuity of the energy market, Eni continued to pursue its diversity objectives: in 2020, permanent hires of female personnel stood at 34.6% of total hires compared to 32.3% in the previous year. The 2020 female turnover figure is 0.76 (vs. male turnover 0.38).

# COMPENSATION AND WORKING CONDITIONS OF ENI EMPLOYEES

# For more information: Eni for 2020 - A just transition - Each of us, pp. 41-42

Eni places all its people at the heart of its business strategy in line with the United Nations objectives of wage improvement, reduction of income inequality, promotion of decent job opportunities, gender, generational, ethnic equality etc. according to the "equal pay for equal work" principle. In particular, Eni applies a worldwide integrated remuneration system to all its people, also consistent with the reference markets in terms of pay progression and linked to company and individual performance, in compliance with local legislation. This system, as for the Chief Executive Officer, adopts market references made up, for each role, by the median of the sectors to which they belong, thus guaranteeing the application of fair and competitive remuneration policies with respect to the role and professional skills and always able to support a decent standard of living, higher than the mere subsistence levels and/or the legal or contractual minimums in force, as well as the minimum wages found on the local market, as highlighted by the indicators shown below.

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#### **GENDER PAY RATIO**

Eni monitors the gender pay gap on an annual basis and shares with the relevant functions the results of the verifications for each business line and company, in order to assess corrective actions, if necessary. Furthermore, the principle of equal pay is explicitly referred to in the remuneration policies implementation provisions sent to all Eni business lines in 2021.

The table shows the gender pay ratio data for fixed and total remuneration, which show a substantial alignment between the salaries of the female and male populations for the Italian and global population, with differences between the years statistically not significant.

		Fixed	remunerat	tion	Total remuneration			
	-	2018	2019	2020	2018	2019	2020	SDGs - target
Employees in Italy (women vs. men)	(%)				·			5.1 8.5 10.3
Total pay ratio		99	99	98	100	99	99	
Senior Manager		96	96	97	96	96	97	
Middle Manager & Senior Staff		97	97	97	98	97	97	
White collars		102	101	101	102	102	101	
Blue collars		98	95	95	98	95	95	
All Employees <sup>(a)</sup> (women vs. men)	(%)							
Total pay ratio		98	98	98	98	98	99	
Senior Manager		97	98	97	97	97	98	
Middle Manager & Senior Staff		99	97	97	99	97	97	
White collars		98	100	100	98	100	100	
Blue collars		98	96	96	98	96	96	

(a) The analysis for 2020 was carried out on more than 90% of Eni's employees.

In calculating the pay ratio, Eni uses a method that neutralizes the effects deriving from differences in the level of role and seniority according to the United Nations principle of "equal pay for equal work". The alignment is confirmed also when determining the pay ratio without neutralization (99% for fixed remuneration and 98% for total remuneration in 2020). Finally, the following graphs show the presence of women within the pay quartiles, at a global level, which highlight, in relative terms, a higher presence of women in the middle-upper pay quartile (32%) and a lower presence in the lower pay quartile (16%).





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#### **MINIMUM WAGES**

Eni has policy remuneration standards well above the legal/ contractual minimums, as well as the 1<sup>st</sup> decile<sup>9</sup> of the local remuneration market, for all Countries in which it operates. We annually check our positioning in terms of remuneration, adopting any necessary corrective actions. The table below shows a comparison between the 1<sup>st</sup> decile of Eni, the 1<sup>st</sup> decile of the market and the legal minimum for the main Countries where Eni is present.

#### Pay ratio with law and market minimum wages (SDGs - target: 8.5)

Country	Ratio % between 1° Eni's decile and 1° market decile <sup>(a)</sup>		between 1° Eni' ninimun required		_
		women	men	total	
Italy					_
Algeria					
Angola					
Austria					
Belgium					
China					
Egypt					
France					
Germany					
Ghana					
Hungary					
Indonesia					
Nigeria					Legend
Pakistan					Eni's minimum > 250% of the minimum reference.
Tunisia					Eni's minimum between 201% and 250% of the minim
United Kingdom					Eni's minimum between 151% and 200% of the minim
United States					Eni's minimum between 110% and 150% of the minim

(a) The ratio was calculated with reference to the fixed and variable remuneration of blue-collar employees or, for Countries where Eni has no blue-collars, white-collar level (for market data, source: Korn Ferry)

(b) Minimum wages defined by law in the various Countries or, where not provided for, by the national collective agreement.

#### WELFARE

#### For more information: Eni for 2020 - A just transition - Each of us, p. 42

The 2020 health emergency situation has had an impact on all personal services, making it necessary both to review the way in which consolidated initiatives are organised with a view to maximum safety and compliance with regulations, and to identify areas of innovation for the design of new services capable of responding to the emerging needs arising from family and social complexity and new ways of working.

**Family and work life balance.** The organisational and management methods of the San Donato and Rome pre-primary schools and summer camps were redesigned to respond to the health emergency. Vocational school guidance for employees' children and caregiver services have also been confirmed. More than 2,500 people signed up for the proposed initiatives.

9) The 1<sup>st</sup> decile represents the level below which ranks 10% of remuneration.

The need to preserve health during the pandemic period saw the generalised extension of smart working to around 90% of office staff and to all workers in health fragility conditions assessed by the competent physicians, regardless of their job description. In the offices Eni applies flexible daily and multi-period schedules and paid leave for special personal events (e.g. bereavement, serious family illness, marriages and civil unions, study leave and professional training courses).

**Parenting.** In all Countries where Eni is present, it grants 10 working days paid at 100% to workers who are fathers, as well as a minimum maternity leave of 14 weeks with payment of at least 2/3 of the salary received in the previous period, in accordance with the standards provided for by the ILO convention. A right of access to smart working for the first three years of a child's life is established for parents working in major office locations.

**Prevention health and wellbeing campaigns.** Eni has reinforced its prevention programs with the integration of the oncological check-up medical protocol and in-depth cardiovascular studies; new prevention initiatives for employees' families are also being studied. More than 2,400 people signed up for check-up programs and targeted specialist visits. Dining services have been remodelled to address the health emergency and still provide service to employees.

Training	For more information: Eni for 2020 - A just transition - Each of us, p.									
		2016	2017	2018	2019	2020	SDGs - target			
Total attendances	(number)	158,355	152,343	177,236	266,893	242,570				
Training hours by type	(hours)	930,345	1,111,112	1,169,385	1,362,182	1,040,119	4.3			
HSE and quality		309,284	401,094	354,756	438,552	274,507				
Languages and IT		105,480	124,266	108,160	125,395	91,447				
Conduct/Communication/Institutional		181,321	213,477	283,126	173,609	180,035				
Professional-cross cutting		92,575	113,117	135,684	201,853	133,426				
Professional-technical/commercial		241,685	259,158	287,659	422,773	360,704				
Total training hours by professional category										
Senior managers		28,152	32,005	42,201	52,518	28,163				
Middle managers		218,342	319,615	335,440	385,507	296,406				
White collars		526,538	580,864	592,580	703,708	578,455				
Blue collars		157,313	178,628	199,164	220,449	137,095				
Training hours by delivery method	(hours)									
of which: distance		195,311	232,399	220,554	380,893	694,099				
of which: in class		735,034	878,713	948,831	981,289	346,020				
Average training hours per employee by employee category		28.1	34.2	36.9	43.6	36.2	8.5			
Senior managers		27.6	31.7	41.7	51.0	30.7				
Middle managers		23.9	35.7	37.2	42.0	34.9				
White collars		30.6	34.5	36.2	43.9	39.0				
Blue collars		27.5	31.6	37.7	44.3	30.3				
In house training hours <sup>(a)</sup>	(%)	19.4	24.2	27.7	34.2	40.1				
Training expenditures	(€ million)	28.1	30.7	33.6	33.4	22.4	4.3			
Average training and development expenditure per full time employee	(€)	1,178.9	1,057.3	1,059.5	1,070.8	778.4				

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

In a year marked by the COVID-19 emergency, there was a 23.6% reduction in total hours of training provided in 2020 compared to 2019, and there was a less than proportional reduction in attendance that was approximately -9.1%. This is consistent with the provision of more widespread training opportunities, thanks also to the significant use of distance learning: which reached 67% of total hours (vs. 28% in 2019), and was the key to guaranteeing people the continuity of training activities even in the extreme lockdown phases. In this way it has been possible to give people the tools both to

tackle the most contingent difficulties, linked for example to remote work and uncertainty, and to have the right professional skills for daily work, and to be ready for the challenges of the energy transition.

The average expenditure compared to 2019 has a per capita decrease as it is affected by the reduction in overall training costs, which led to a decrease of 33%; however, it was possible to achieve this result also thanks to efficiency actions with reductions in external costs and greater use of internal teaching.

#### Knowledge management

		2016	2017	2018	2019	2020	SDGs - target
Knowledge Community/network by application sector <sup>(a)</sup>	(number)	68	64	62	66	58	
Business		59	52	51	54	49	
Cross cutting		9	12	11	12	9	
Participants in the knowledge Community/network by application $sector^{(\!\!\!\!\!)}$		9,913	8,781	9,771	20,536	32,266	
Business		8,935	6,597	7,591	15,330	25,366	
Cross cutting		978	2,184	2,180	5,206	6,900	
Impacting knowledge in #e-kms <sup>(c)</sup>		1,943	2,035	2,501	1,832	1,525	4.4

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

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

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

After the improvement of technological tools that took place previously, during 2020 the global Knowledge Management (KM) strategy focused, through new Communities of Practice<sup>10</sup> (CoP), on supporting the evolution of skills required by Eni's new business objectives and organisational evolution. With the aim of supporting an increasingly widespread and cross-cutting contribution, the simultaneous consolidation of some Communities and the broadening of participation continued.

In addition, synergies have been strengthened with training activities and, in particular, with the Faculty of Eni Active Trainers, i.e., colleagues who are recognized as internal teachers by virtue of their skills and specific training and who carry out training activities with Eni Corporate University. In order to increasingly disseminate a culture oriented towards the sharing of know-how, the enhancement of experiences and collaboration, two courses have been created: the first course "*The learning company: building knowledge networks with KM*" deepens the basic concepts of KM and the virtuous behaviours for the construction of a collective and widespread knowledge. The second course, "*Knowledge Management System – e-kms*", illustrates the practical operation of the e-kms system<sup>11</sup>.

Among the CoPs, we report the creation in 2020 of the Sustainability Community of Practice (#CoP Sustainability), which aims to actively contribute to the creation of a Culture of Sustainability, as a fundamental component of business and increasingly integrated into corporate processes.

For Eni, people and their skills are the key aspect that characterises the company's technical expertise. Knowledge Management System activities support the management of the entire technical knowledge flow, offering technological tools, strategies and specialised models. The aim is to stimulate new ideas and innovation, to map skills and knowledge so that they can be found and activated when necessary, and to ensure that experiences and lessons learned are readily shared and disseminated throughout the Eni world and that they are adequately capitalised for future applications. In 2020, the strategy and activities of the e-kms system focused on the quality of the content shared thanks to continuous collaboration with Knowledge Owners, so as to ensure that the content in e-kms is aligned with the highest corporate standards and is capable of promptly capturing evolutions in the industry and technologies. Priority was given to quality rather than quantity and this resulted in a slight decrease in Impacting Knowledge shared during the year, but with an increase in the proactivity of technical Knowledge Owners: more than 65% of them participated in the e-kms arena, quadrupling their contribution in enhancing relevant and business impacting technical content.

#### Internal communication

#### For more information: Eni for 2020 - A just transition - Each of us, p. 37

	2020
Live with Claudio Descalzi Internal live streaming	4 events between March and November with over 80,000 views
Informati. Consapevoli. Sicuri (Informed. Aware. Safe.) Dedicated space for COVID-19 related information on the intranet	> 700,000 views
We've never stopped Stories People engagement initiative	> 200,000 views

10) Community of Practice (CoP) open group aiming to produce organised and quality knowledge. 11) e-kms (Eni Knowledge Management System) is a platform for sharing Eni's technical knowledge. The health crisis has become a top priority for internal communication. The timely and massive adoption of Smart Working, an indispensable lever to protect the health of employees, guaranteeing the continuity of work activities, has also produced an equally significant change in the relational model between employees, and between employees and the company, who have suddenly found themselves isolated from a context, the working context, which incorporates profitable social implications relating to the motivation and productivity of people themselves. **The CEO supported his people with recurring appointments in 2020 through his Blog and with live streaming** to make his closeness felt and to give strength, creating a sense of deep community around him.

Eni therefore set up an **efficient model of internal information and communication** right from the very first days of the emergency at the end of February, in order to remain constantly close to its people: through widespread, global and timely actions, it informed employees about the health situation and its prescriptions, government provisions and company decisions, and guided them along a **path of awareness** on the respect and adoption of fundamental health and hygiene rules and on the rules of conduct to be adopted in the workplace to protect their own health, that of their colleagues and loved ones beside them.

Several actions have been carried out in this respect. Within the company intranet, MyEni, a space dedicated to COVID-19 communications, called "**Informed. Aware. Safe**", has been created which reports daily updates on the subject.

An international health awareness campaign – "All it takes is a simple gesture" – was set up to create awareness of the importance of hygiene and health rules to be followed in the workplace. The communication took place through digital tools and posting in workplaces and industrial sites, which ensured the continuity of operations in maximum safety, also in response to an information requirement set out in the regulations issued by the Government. Alongside these activities, equally important were the **involvement initiatives** to re-establish a sense of closeness and **internal cohesion** with and among our people who, particularly in the first phase of the health emergency, found themselves isolated and worried.

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People engagement initiatives were therefore planned under the title "**We have never stopped Stories**", a collective storytelling that involved all our people, from smart workers to colleagues of the industrial sites, who through different ways, such as photography, video, writing and interviews, were ideally united, tightened by a strong sense of belonging. In addition to this collective story, which generated exciting videos, there was also the **story of the Task Force**, through which each member told of the commitment made in specific activities to combat the emergency and from which emerged an unconditional sense of sacrifice and responsibility together with strong emotions: another way of creating community and transferring trust to the people of Eni.

Communication also accompanied the social and training initiatives implemented by the company, including an important solidarity relay of our employees in favour of the Italian Red Cross.

Alongside COVID-19's communication management, which continues to be a priority, a **communication and change management plan** was designed and implemented in 2020 named "Our Eni. Fit for purpose" which is continuing also in 2021, to accompany people in the evolution of Eni's **decarbonisation strategy** which also launched a new organization in 2020.

This is a fundamental issue that concerns all employees and marks the future of our company, which, with a view to the essential principle of "We have never stopped", had to be the subject of an important internal engagement plan, starting with management, and Eni people, the protagonists of this transformation.

#### **Enhancing people**

		2016	2017	2018	2019	2020	SDGs - target
Employees covered by performance assessment tools (senior managers, middle managers, young graduates)	(%)	73	85	90	93	97	8.5
of which: senior managers		100	100	100	100	100	
Employees subject to annual review (senior managers, middle managers, young graduated)		93	95	95	96	97	8.5
of which: senior managers		100	100	100	100	100	

**Performance assessment process**<sup>12</sup>. Compared to 2019, the positive trend is maintained across the entire target and non-target population. In particular, the coverage of senior managers is confirmed as complete, that of middle managers rises to 97% (+2 p.p. vs. 2019) and that of young graduates registers an impressive +16 p.p. reaching 93%. It also continues to show a percentage increase over the population of other employees which grows up to 76% (+ 3 p.p. vs. 2019). The five-year view allows us to appreciate the clear improvement in coverage for middle managers and young graduates (about 20 p.p.) and the doubling of coverage for other employees, which is consistent with the commitment made by the entire management in the performance and feedback processes of its structures, also through timely monitoring of trends during the year.

**Annual review process**<sup>13</sup>. Compared to 2019, the analysis confirms the complete mapping of senior management and an elevated mapping of the remaining target populations (middle managers and young non-middle managers graduates) through the management review and segmentation processes. In particular, abroad there was an increase of 4 p.p. in the middle managers population. The five-year view allows us to appreciate a continuous increase in coverage abroad, especially a marked improvement in the percentage referring to "other employees".

**Potential assessment process**<sup>14</sup>. In 2020, 95% of the Potential Assessments were carried out (through the Development Center methodology, Online Assessment and Individual Assessment) compared to the total planned and with an overall improving trend (+10 p.p. compared to 2019) also because of the assessment sessions carried out remotely, a method that allowed greater flexibility and "inclusiveness". In particular, abroad, where last year there was a decrease in the number of surveys carried out compared to those planned, in 2020 there is a 91% achievement. Furthermore, in 2020 over 123 resources (senior and middle managers) were assessed using Management Appraisal<sup>15</sup>.

#### Industrial relations

#### For more information: Eni for 2020 - A just transition Operational excellence - Human rights, p. 64

		2016	2017	2018	2019	2020	SDGs - target
Employees covered by collective bargaining	(number)	27,758	27,325	25,841	26,832	26,378	8.8
Employees covered by collective bargaining	(%)	82.48	81.96	80.89	83.03	83.40	
Italy		100	100	100	100	100	
Abroad		47.46	44.54	35.33	40.91	41.78	
Consultations, negotiations with trade unions on organizational changes	(number)	288	275	192	149	189	8.5
Employees in trade unions		12,862	12,166	11,444	11,369	11,342	
Employees in trade unions	(%)	38.22	36.49	35.82	35.18	35.86	

The path of energy transition initiated by Eni has led to the need to define a new model of industrial relations that is even more effective and participative, to accompany the transformation processes underway. For this reason, on December 3<sup>rd</sup>, 2020, Eni and the Italian trade unions signed a new industrial relations protocol, called "INSIEME, industrial relations model to support the energy transition path", whose objectives include sharing information on the energy transition path, updating and renewing the professional skills of workers in view of the new business challenges, proposing a clear regulatory framework favourable to the development of a sustainable business model, as well as providing greater detail on the initiatives undertaken and to be undertaken, always with a view to the energy transition. At international level, the model of trade union relations is based on three pillars: two in Europe (the European Works Council and the European Observatory for the Health and Safety of Workers

<sup>12)</sup> Performance appraisal: this is the main tool for the communication of corporate priorities and objectives, guidance for the activities orientation and continuous improvement of managerial and professional results and 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.

<sup>13)</sup> 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.

<sup>14)</sup> Potential assessment: measurement of potential allows 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.

<sup>15)</sup> Management Appraisal: this methodology is aimed at individually evaluating a pool of resources belonging to the middle and senior managerial population (middle managers in development and senior managers for Italy, comparable roles abroad) to detect soft/managerial skills, level of usability and their potential for growth in relation to the roles to be filled.

at Eni) and a global one, namely the Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility (GFA), renewed in 2019 with the main Italian trade unions and IndustriALL Global Union, an organization representing more than 50 million workers in 140 Countries in the energy, manufacturing and mining sectors. During 2020, a constant exchange of information was ensured between the Company and

the unions, within the framework of competence provided for each agreement, on the main topics of attention (health emergency management, corporate reorganizations, Brexit, etc.) Also during 2020, Eni provided timely updates as part of the activities included in the GFA, which provides for a series of indicators aimed at jointly monitoring, by the parties, the company's evolution towards a more sustainable business model.

#### **Employment disputes**

		2016	2017	2018	2019	2020
Employee disputes	(number)	812	1,310	1,211	907	1,132
Prevention/disputes ratio		562/812	626/1,310	503/1,211	345/907	632/1,132
Disputes/employees ratio	(%)	2.46	4.05	3.89	2.9	3.68

The slowdown in court times due to the COVID-19 emergency has contributed to the increase in pending litigation as it has delayed the conclusion of many judgements, changing the normal turnover between new litigation and completed cases. As regards Italy, almost half the 901 disputes pending concern claims for damages by former employees, or their heirs, for alleged occupational diseases. These alleged diseases are related to exposure to potentially harmful agents occurring in the past, often prior to the 1990s, at industrial sites that were not managed by Eni but acquired later as a result of corporate transactions.

### Health

#### For more information: Eni for 2020 - A just transition - Operational excellence - Health, pp. 44-47

		2016	2017	2018	2019	2020	SDGs - target
Health Impact Assessments carried out	(number)	8	13	20	14	4	8.8
Employees included in health monitoring programs		31,643	30,944	28,807	28,579	28,350	3.8
Number of health services provided		484,984	450,398	473,437	487,360	354,192	3.8
of which: to employees		349,763	297,480	320,933	312,490	242,160	
of which: to contractors		72,350	56,573	68,796	94,130	65,662	
of which: to relatives		56,677	79,687	66,327	72,268	39,840	
of which: to others		6,194	16,658	17,381	8,472	6,530	
Number of registration to health promotion initiative <sup>(a)</sup>		27,424	56,765	170,431	205,373 <sup>(b)</sup>	222,708	
of which: to employees		18,245	34,458	75,938	97,493	99,758	
of which: to contractors		7,762	11,739	46,930	78,330	86,357	
of which: to relatives		1,417	10,568	47,563	29,550	36,593	
OIFR Occupational Illness Frequency Rate <sup>(c)</sup>	(Occupational illnesses allegations received/worked hours) x 1.000.000	0.15	0.13	0.16	0.16	0.13	3.3 8.8
Occupational illnesses allegations received	(number)	133	120	81	73	28	3.3 8.8
Employees		14	12	10	9	7	
Previous employed		119	108	71	64	21	

(a) Data refer to companies significant from the point of view of health impacts, as detailed in the Reporting criteria p. 40. For this reason 2018 data differs from those published in the Eni for -Sustainability performance 2018 where the scope relates to fully consolidated entities only.

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

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

In 2020, all the companies continued to implement health management systems with the objective of promoting and maintaining the health and well-being of Eni people and ensuring adequate risk management in the workplace. As confirmation of this, the business areas completed the planned health monitoring programmes. In 2020, with the aim of assessing the potential impact of projects on the health of the communities involved, Eni completed 4 HIA (Health Impact Assessment), of which 3 were integrated ESHIA studies (Environmental and Social Health Impact Assessment): 1 HIA in Oman; 3 ESHIA, of which 1 in Montenegro, 1 in Oman and 1 in Vietnam. The number of health services sustained by Eni was

354,192, of which 242,160 for employees, 39,840 for family members, 65,662 for contractors and 6,530 for others (e.g. visitors and external patients). The number of participants in health promotion initiatives in 2020 was 222,708, of whom 99,758 were employees, 86,357 contractors and 36,593 family members. As concerns occupational illnesses, claims fell during 2020 from 73 to 28, with an overall reduction of 61%, due to the reduction of illnesses reported, both by former employees (from 64 to 21 claims) and current employees (from 9 to 7 claims). Of the 28 occupational disease reports submitted in 2020, 10 were submitted by heirs (all relating to former employees).

# Safety

#### For more information: Eni for 2020 - A just transition Operational excellence - Safety, pp. 48-53

		2016	2017	2018	2019	2020	SDGs - target
TRIR (Total Recordable Injury Rate)	(total recordable injuries/ worked hours) x 1.000.000	0.35	0.33	0.35	0.34	0.36	8.8
Employees		0.36	0.30	0.37	0.21	0.37	
Contractors		0.35	0.34	0.34	0.39	0.35	
Italy		0.51	0.64	0.62	0.53	0.43	
Abroad		0.31	0.26	0.29	0.29	0.33	
High-consequence work-related injuries rate (excluding fatalities)	(high-consequence work-related injuries/worked hours) x 1.000.000	0.01	0.00	0.01	0.01	0.00	8.8
Employees		0.01	0.01	0.00	0.00	0.00	
Contractors		0.01	0.00	0.01	0.01	0.00	
Lost time Injury frequency rate (LTIF)	(injuries with days of absence/ worked hours) x 1.000.000	0.23	0.21	0.23	0.19	0.21	8.8
Employees		0.30	0.27	0.28	0.17	0.26	
Contractors		0.19	0.19	0.21	0.20	0.18	
Italy		0.51	0.60	0.60	0.52	0.42	
Abroad		0.15	0.12	0.14	0.11	0.14	
Injuries severity index	(days of absence/worked hours) x 1.000	0.010	0.011	0.010	0.011	0.008	8.8
Employees		0.017	0.019	0.016	0.011	0.008	
Contractors		0.007	0.008	0.007	0.012	0.008	
Fatality index	(fatal injuries/worked hours) x 100.000.000	0.72	0.33	1.21	0.90	0.39	8.8
Employees		-	-	-	1.09	-	
Contractors		1.09	0.47	1.67	0.83	0.58	
Number of fatalities as a result of work-related injury	(number)	2	1	4	3	1	8.8
Employees		0	0	0	1	0	
Contractors		2	1	4	2	1	
Near miss		1,643	1,550	1,431	1,159	841	8.8

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(continued)		2016	2017	2018	2019	2020	SDGs - target
Worked hours	(millions of hours)	276.9	306.3	330.6	334.2	255.1	
Employees		93.7	93.1	91.6	92.1	81.8	
Contractors		183.2	213.3	239.0	242.1	173.3	
Training hours on safety	(hours)	249,467	323,765	289,661	331,375	234,072	8.8
of which: to senior managers		2,144	9,567	4,945	4,399	3,399	
of which: to middle managers		30,532	67,293	57,061	55,266	46,540	
of which: to white collars		148,150	174,016	157,724	171,832	127,126	
of which: to blue collars		68,640	72,889	69,931	99,878	57,007	
Process safety events	(number)						
Tier 1		41	23	27	12	14	
Tier 2		66	67	48	53	33	

In 2020, the total recordable injury frequency ratio (TRIR) of the workforce increased compared to 2019 (+5%), particularly the employee ratio due to an increase in the number of injuries (30 compared to 19 in 2019). In contrast, the ratio for contractors improved by 10%. A fatal injury occurred involving an upstream contractor in Egypt due to crushing.

The ratio for injuries at work with serious consequences is nil, since there were no events falling into this category (i.e. no injuries with more than 180 days of absence or with consequences such as total or partial permanent disability).

In Italy, the number of total recordable injuries decreased (27

events compared to 37 in 2019, of which 8 employees and 19 contractors) and the total recordable injury frequency ratio (TRIR) improved by 18%; also abroad the number of injuries decreased (64 events compared to 77 in 2019, of which 22 employees and 42 contractors), but the total recordable injury frequency ratio worsened (+14%).

The trend in the number of process safety events is slightly increasing for Tier 1 and sharply decreasing for Tier 2. Tiers 1 and 2 indicate the severity of the consequences (from the most to the least severe) in terms of quantities released and damages caused.

# Environment

#### For more information: Eni for 2020 - A just transition Environment, pp. 54-59

HSE management system certifications and expen	ses						
		2016	2017	2018	2019	2020	SDGs - target
OHSAS 18001/ISO 45001 certifications	(number)	104 (>90%)	103 (>90%)	103 (>90%)	102 (>90%)	98 (>90%)	8.2
ISO 14001 certifications		95 (>90%)	99 (>90%)	94 (>90%)	92 (>90%)	91 (>90%)	12.2
EMAS registrations		8	8 <sup>(a)</sup>	9(a)	<b>9</b> (a)	9	12.2
ISO 50001 certifications		19	22	22	23	23	12.2
Total HSE expenditure and investments	(€ million)	1,101.6	1,100.4	1,255.8	1,326.0	1,314.1	9.5
of which: current costs		839.0	865.9	990.2	995.3	1,008.6	
of which: investments		262.6	234.6	265.6	330.7	305.5	
of which: safety expenditures and investments		287.8	249.8	260.3	306.2	297.8	
of which: current costs		239.5	175.1	198.5	202.1	175.2	
of which: investments		48.3	74.7	61.8	104.1	122.6	
of which: environmental expenditures and investments		588.7	755.6	915.4	964.4	942.0	
of which: current costs		466.5	604.0	730.4	746.1	766.3	
of which: investments		122.1	151.6	185.0	218.3	175.7	

(a) 2017, 2018 and 2019 data has been revised because in the calculation the same certification was considered twice for the same site.



The total number of certifications is slightly different from the figures published in previous editions as a result of changes in the consolidation area and the merging of several businesses under the same certificate. In 2020, Eni continued its activities aimed at certifying all its companies with significant HSE risks according to the OHSAS 18001/ISO 45001 (management systems for health and safety at work) and ISO 14001 (environmental management systems) standards, maintaining coverage above 90% with full coverage for both standards forecast by 2022 for companies recently taken over. The ISO 9001 certifications referring to companies at significant HSE risk have a coverage percentage of 41%. The main production units in

the Refining & Marketing and Chemicals (R&MeC) and Eni gas e luce, Power & Renewables sectors retained EMAS<sup>16</sup> registration and certification of the energy management systems under ISO 50001. Total HSE expenditure in 2020 is approximately €1,314 million. Expenditure on safety, amounting to over €297 million, mainly concerned work on firefighting systems, equipment and management (€88 million), maintenance of plant and equipment (€78 million) and safety of plants and buildings and vehicles (€62 million). Environmental expenditure, amounting to approximately €942 million is mainly due to remediation of land and groundwater (totalling over €411 million) and waste management (over €217 million).

#### **Protection of water**

#### For more information: Eni for 2020 - A just transition - Operational excellence Environment - Efficient use of water, pp. 55-56

		2016	2017	2018	2019	2020	SDGs - target
Total water withdrawals	(milion m <sup>3</sup> )	1,851	1,786	1,776	1,597	1,723	
of which: sea water		1,710	1,650	1,640	1,451	1,599	
of which: freshwater		129	119	117	128	113	6.4
of which: superficial water bodies		87	79	81	90	71	
of which: from subsoil		23	20	19	20	21	
of which: from urban net or tanker		9	10	6	8	7	
of which: polluted groundwater treated at $TAF^{(a)}$ plants and used in the production cycle		3	4	4	3	4	
of which: third-party water <sup>(b)</sup>		7	6	6	6	10	
of which: withdrawal from other $\ensuremath{streams}^{\ensuremath{c}\ensuremath{s}}$		0	0	1	1	0	
of which: brackish water from subsoil or superficial water bodies		12	16	19	18	11	
Freshwater reused	(%)	84	86	87	89	91	6.4
Total extracted produced water (upstream) <sup>(d)</sup>	(million m <sup>3</sup> )	65	67	68	67	57	
Re-injected produced water	(%)	58	59	60	58	53	6.3
Total water discharge <sup>(e)</sup>	(million m <sup>3</sup> )	1,767	1,663	1,668	1,432	1,583	
of which: into the sea		1,667	1,574	1,575	1,334	1,501	
of which: in superficial water bodies		76	69	72	79	67	
of which: in sewerage		17	14	15	14	11	
of which: given to third-party <sup>(f)</sup>		8	6	5	5	4	
Total expenditures on water resources and discharges $\!\!^{(\!g\!)}$	(€ million)	75.45	99.73	131.05	168.15	152.80	9.5
of which: current costs		53.56	73.61	91.62	86.91	104.05	
of which: investments		21.89	26.11	39.43	81.24	48.75	

(a) TAF: groundwater treatment facilities.

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

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

(d) Moreover, it is reported that in 2020 re-injected produced water and re-injected water for disposal was equal to 30.5 Mm<sup>3</sup>. Furthermore, the produced water discharged into surface and sea water bodies or sent to evaporation basins amounted to 26.9 Mm<sup>3</sup>. (e) 6% of the total water discharges is fresh water.

(f) It is 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.

16) 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.

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In 2020, sea water withdrawals increased by 10% overall, mainly due to the increase recorded at the Priolo petrochemical plant (where activity resumed after the 2019 maintenance shutdown and where, starting in the second half of 2020, functionality tests were carried out on the seawater network with an increase in the related withdrawals). The increase in sea water withdrawals was also influenced by upstream start-ups activities in Angola. The increase in sea water withdrawals was partly offset by the lower quantity of raw materials processed at the Taranto refinery (-8 Mm<sup>3</sup>). Freshwater withdrawals, accounting for about 7% of total water withdrawals and over 70% attributable to the R&MeC sector, declined by 11%. The trend is attributable to a reduction in surface water withdrawals of more than 19 Mm<sup>3</sup> at the Mantua petrochemical plant due to both the cessation of maintenance activities carried out in 2019 and the individual user awareness and control activities put in place by the site during 2020.

Freshwater reuse rate increased to 91% from 89% in 2019. The E&P sector's produced water re-injection rate stood at 53%, down from 2019 (when it stood at 58%) due to shut-

downs in Libya, malfunctions of the re-injection systems at the Loango and Zatchi fields in Congo and the Ebocha field in Nigeria (with difficulties in performing maintenance activities due to reduced staffing for the COVID-19 emergency) as well as the exit from the consolidation domain of Eni Ecuador, which recorded particularly high performances in terms of reinjection percentages. In 2020, the content of total hydrocarbons in discharged water was 90.2 tonnes. Analysis of the stress level of hydrographic basins<sup>17</sup> and further studies carried out locally shows that freshwater withdrawals from areas under stress account for 1.5% of Eni total water withdrawals. In 2020, in particular, Eni withdrew 113 millions of cubic meters (Mm<sup>3</sup>) of freshwater, of which 26.5 Mm<sup>3</sup> from water-stressed areas (11.8 Mm<sup>3</sup> from superficial water bodies, 5.4 Mm<sup>3</sup> from groundwater, 4.6 Mm<sup>3</sup> from third parties, 3.2 Mm<sup>3</sup> from urban net and 1.5 Mm<sup>3</sup> from TAF). Onshore produced water in water-stressed areas was 20.7 Mm<sup>3</sup>. In 2020, Eni discharged 93.6 million cubic meters of freshwater, of which 18.3 Mm<sup>3</sup> in water-stressed areas (equal to 20%).

#### BIODIVERSITY

For more information: Eni for 2020 - A just transition - Operational excellence Environment - Biodiversity, p. 58

		R&M, Versalis, EniPower Operational sites						Upstream Concessions			
	(number)	Overlappin	ig with ope sites	erational	Adjacent t	o operatio (<1km) <sup>(b)</sup>	nal sites	With opera over	ting activit lapping ar		
		2018	2019	2020	2018	2019	2020	2018	2019	2020	
Eni Operational sites/Concessions <sup>(c)</sup>		n.a.	11	11	n.a.	15	18	27	31	30	
UNESCO World Heritage Natural Sites		n.a.	0	0	n.a.	0	0	0	0	0	
Natura 2000		n.a.	5	5	n.a.	21	19	15	15	16	
IUCN <sup>(d)</sup>		n.a.	4	4	n.a.	11	13	3	3	2	
Ramsar <sup>(e)</sup>		n.a.	0	0	n.a.	3	3	2	2	3	
Other Protected Areas		n.a.	2	2	n.a.	3	8	7	12	11	
КВА		n.a.	6	5	n.a.	11	8	12	13	12	

Number of protected areas and KBAs overlapping with R&M, Versalis, EniPower operational sites and upstream concessions<sup>(a)</sup>

(a) The reporting boundary, in addition to fully consolidated entities, includes also 5 upstream concessions belonging to operated companies in Egypt and 1 coastal deposit of R&M, belonging to an operated Company as well. For this analysis, upstream concessions as of June 30 of reporting year are considered.

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

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

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

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



In 2020, Eni updated the assessment of exposure to biodiversity risk to the R&M, Versalis and EniPower operational sites, and to the concessions under development or exploitation in the upstream sector, in order to identify where Eni's activities fall, even only partially, within protected areas<sup>18</sup> or key biodiversity areas (KBA)<sup>19</sup>. An analysis of the mapping of the R&M, Versalis and EniPower operational sites showed that there is overlap, even partial, with protected areas or KBAs at 11 sites, all located in Italy; another 18 sites in 7 Countries (Italy, Austria, Hungary, France, Germany, Switzerland and the United Kingdom) border with protected areas or KBAs, i.e. located at a distance of less than 1 km. As regards the upstream sector, 74 concessions overlap partially with protected areas or KBAs, 30 of which located in 6 Countries (Italy, Nigeria, Pakistan, United States/Alaska, Egypt and the United Kingdom) have operations in the overlapping area. The number of sites and concessions overlapping protected areas/KBAs is in line with 2019 results. In addition, a similar mapping was carried out in 2020 for R&M pipelines in Italy, which showed that about 10% of the total length of the pipelines crosses (under surface) protected areas and KBAs, for stretches with a total length of 118 km and 146 km respectively. In general, for all the Business Lines, the greatest exposure in Italy and Europe is to the protected areas of the Natura 2000 Network<sup>20</sup>, which is widespread across Europe. In no case, in Italy or abroad, is there any overlap of operational activity with natural sites listed as UNESCO World Heritage Sites (WHS<sup>21</sup>); only one upstream site<sup>22</sup> is located in the vicinity of a natural WHS (Mount Etna) but there are no operational activities within the protected area.

#### Total biodiversity expenditures

		2016	2017	2018	2019	2020	SDGs - target
Total biodiversity expenditures <sup>(a)</sup>	(€ million)	3.90	5.25	12.51	13.62	5.80	15.1
of which: current costs		3.90	5.25	12.38	11.05	3.26	
of which: investments		0.00	0.00	0.13	2.57	2.54	

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

#### Oil spill management(a)

#### For more information: Eni for 2020 - A just transition - Operational excellence Environment - Oil spill management, pp. 56-57

		2016	2017	2018	2019	2020	SDGs - target
Operational oil spills <sup>(b)</sup>							12.4
Total number of oil spills (> 1 barrel)	(number)	86	55	72	67	46	
of which: upstream		77	50	63	61	43	
Volumes of oil spills (> 1 barrel)	(barrels)	1,281	3,479	2,665	1,033	958	
of which: upstream		1,147	3,178	1,595	985	882	
Operational oil spills/100% operated hydrocarbon gross productions (upstream)	(barrels/million barrels)	1.3	3.2	1.5	0.9	0.9	12.4
Oil spills due to sabotage (including thefts) <sup>(b)</sup>							12.4
Total number of oil spills (> 1 barrel)	(number)	159	102	101	140	109	
of which: upstream		144	102	101	140	108	
Volumes of oil spills (> 1 barrel)	(barrels)	4,753	3,236	4,022	6,232	5,831	
of which: upstream		4,024	3,236	4,022	6,232	5,422	

(continued)

19) Source: World Database of Key Biodiversity Areas. KBAs (Key Biodiversity Areas) are sites that contribute significantly to the global persistence of biodiversity, on land, in freshwater or in the seas. These are identified through national processes by local stakeholders using a set of globally agreed scientific criteria. The KBAs analysed consist of two subsets: 1) Important Bird and Biodiversity Areas; 2) Alliance for Zero Extinction Sites.

20) Natura 2000 is the main European Union biodiversity conservation tool. It is a network of environmental habitats throughout the territory of the European Union, set up pursuant to Directive 79/409/EEC of April 2<sup>nd</sup> 1979 on conservation of wild birds and Directive 92/43/EEC "Habitat". 21) WHS, World Heritage Site.

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

<sup>18)</sup> Source: World Database of Protected Areas.

(continued)		2016	2017	2018	2019	2020	SDGs - target
Volumes of oil spills due to sabotage (including thefts) in Nigeria (> 1 barrel)		4,024	3,236	3,602	6,232	4,417	12.4
Chemical Spill							12.4
Total number of chemical spills	(number)	24	17	34	21	24	12.4
Volumes of chemical spills	(barrels)	18	63	61	4	3	12.4
Spill prevention expenditures and investments <sup>(c)</sup>	(€ million)	37.08	53.35	41.24	40.93	66.14	9.5
of which: current costs		15.67	27.64	11.65	8.27	37.86	
of which: investments		21.40	25.72	29.60	32.66	28.28	

(a) According to international standards, all the above values refer to events over 1 barrel. Data related to sabotage include spills due to oil theft attempts and vandalism. (b) The data relating to spills (> 1 barrel) both in terms of numbers and volumes spilled are subject to updates over the years due to possible closure of some investigations after the publication of the document.

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

Spilled barrels following operational oil spills decreased by 7% compared to 2019. The most significant events included a spill in Nigeria of almost 300 barrels at the Brass Terminal (almost all recovered) and a spill of 63 barrels at the Brindisi petrochemical plant (quantity fully recovered). Overall, 64% of operational spill volumes were recovered. Of the barrels spilled 73% are attributable to activities in Nigeria, where the installation of the proprietary e-vpms (Eni Vibroacoustic Pipeline Monitoring System), a technology for detecting vibro-acoustic variations in the structure of pipelines and in the fluid transported by them, continued in 2020, with the aim of identifying potential spills in progress. The system is already operational on NAOC's Kwale-Akri and Ogboinbiri-Tebidaba oil lines, while installation on the Clough Creek-Tebidaba pipeline has been temporarily suspended due to the COVID-19 health emergency. With regard to sabotage events, in 2020, there was a decrease in both the number of spills and the quantities spilled. Of volumes spilled quantities were from upstream operations in Nigeria, where spilled quantities were down 29% compared to 2019. Two events were recorded in Egypt, one of which caused the spill of 1,000 barrels from a crude oil line in the desert (70% already recovered). In Italy, there was a break-in at the Genoa-Ferrera Erbognone oil pipeline near Novi Ligure, which caused the spillage of about 400 barrels of crude oil. Overall, 46% of oil spill volumes from sabotage were recovered. No oil spills occurred in the Arctic in 2020. Moreover, regarding spills impacting shorelines with ESI rankings 8-10, consistent to classification of National Oceanic and Atmospheric Administration, the volume is 0.

Volumes spilled as a result of chemical spills are mainly attributable to upstream activities in the UK and USA.

#### Air protection

		2016	2017	2018	2019	2020	SDGs - target
NO <sub>x</sub> (nitrogen oxides) emissions	(ktonnes NO <sub>2</sub> eq.)	56.0	55.6	53.1	52.0	51.7	3.9 <b>12.4</b>
$\mathrm{NO}_{\rm x}$ emissions/100% operated hydrocarbon gross production (upstream)	(tonnes NO <sub>2</sub> eq./kboe)	0.045	0.042	0.039	0.035	0.037	3.9 1 <mark>2.4</mark>
$SO_x$ (sulphur oxides) emissions	(ktonnes SO <sub>2</sub> eq.)	8.9	8.4	16.5	15.2	15.3	3.9 <b>12.4</b>
$\mathrm{SO}_{\mathrm{x}}$ emissions/100% operated hydrocarbon gross production (upstream)	(tonnes SO <sub>2</sub> eq./kboe)	0.005	0.003	0.011	0.010	0.012	3.9 <mark>12.4</mark>
SO, emissions/crude oil processing and semi-processed oil (refineries)	(tonnes SO <sub>2</sub> eq./ ktonnes)	0.212	0.281	0.240	0.200	0.173	3.9 1 <mark>2.4</mark>
NMVOC (Non Methane Volatile Organic Compounds) emissions	(ktonnes)	15.9	21.5	23.1	24.1	21.4	3.9 12.4
TSP (Total Suspended Particulate) emissions		1.4	1.5	1.5	1.4	1.3	3.9 12.4
Air protection expenditures and investments <sup>(a)</sup>	(€ million)	47.18	55.07	65.82	53.79	54.21	9.5
of which: current costs		22.08	22.82	29.92	25.92	20.57	
of which: investments		25.10	32.25	35.89	27.87	33.64	

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

In 2020, NO<sub>x</sub> emissions amounted to 51.7 thousand tons of NO<sub>2</sub> eq. of which Upstream 42.0, R&M 2.9 and Chemical 1.8; SO<sub>x</sub> emissions amounted to 15.3 thousand tons of SO<sub>2</sub>eq. of which Upstream 12.5, R&M 2.7 and Chemical 0.1; NMVOC emissions amounted to 21.4 thousand tons of which Upstream 17.0, R&M 2.1 and Chemical 2.3. In 2020, Eni's atmospheric pollutant emissions decreased in relation to lower production levels during the period, with the exception of sulphur oxide (SO<sub>2</sub>) emissions,

which increased slightly compared to 2019 (+0.1%), particularly for upstream activities where the composition of the gas sent to the emergency flares at the Val d'Agri Oil Center was updated, a gas that has a higher percentage of hydrogen sulphide (H<sub>2</sub>S). NO<sub>x</sub> emissions, overall down by 0.6% compared to 2019, in upstream have increased due to the different ways in which the parameter is reported at the site of the ETS Torrente Tona Power Plant.

Waste	For more information: Eni for 2020 - A just transition - Environment, p. 5									
		2016	2017	2018	2019	2020	SDGs - target			
Total waste from production activities	(million of tonnes)	0.8	1.4	2.6	2.2	1.8	12.5			
of which: hazardous waste		0.3	0.7	0.3	0.5	0.4				
of which: non-hazardous waste		0.5	0.7	2.3	1.7	1.4				
Expenditures and investments in waste management <sup>(a)</sup>	(€ million)	133.80	225.80	224.14	249.64	217.02	9.5			
of which: current costs		133.71	199.76	212.41	245.51	203.62				
of which: investments		0.09	26.03	11.72	4.13	13.39				

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

Waste generated by Eni from production operations in 2020 decreased by 19% compared to 2019, due to the decline in both non-hazardous waste (76% of the total), and hazardous waste. The decrease in non-hazardous waste is mainly related to the E&P sector, where more than 350,000 tonnes less were generated compared to 2019 due to the slowdown of activities following the COVID-19 emergency and as a result of the cessation of Construction activities in Zohr (Egypt). The reduction in hazardous waste is attributable to both the E&P sector (due to reduced drilling activities in Nigeria and Kazakhstan) and the R&MeC sector, where the Taranto and Sannazzaro refineries recorded a significant drop in waste production due to the slowdown in operations following the health emergency. The Eni share of recovered and recycled waste in 2020 was

13% of the total waste disposed<sup>23</sup>, up from 2019 thanks to the increase in non-hazardous waste recovered regarding both the E&P sector (Central Southern District) and the R&MeC sector (Gela and Taranto refineries).

Regarding waste management, Eni pays particular attention to the traceability of the entire process and to the verification of the parties involved in the disposal/recovery chain, in order to ensure compliance with regulations and the environment. Nearly all of Eni waste in Italy is managed by Eni Rewind, which in 2020, launched a digitalization project for the efficiency and monitoring of its waste management process and implemented solutions to ensure its traceability up to its correct disposal/ final recovery, in the face of regulatory developments that have strengthened the responsibilities of companies in this area.

#### Remediation

		2016	2017	2018	2019	2020	SDGs - target
Waste from remediation activities	(million of tonnes)	5.7	4.8	4.3	4.1	4.2	12.5
of which: hazardous waste		0.1	0.1	0.1	0.0	0.0	
of which: non-hazardous waste		5.6	4.7	4.2	4.1	4.2	
Soil and groundwater remediation expenditures and investments $\!\!^{(a)}$	(€ million)	233.90	260.12	375.53	367.20	411.21	9.5
of which: current costs		223.81	254.70	358.27	336.21	377.47	
of which: investments		10.09	5.42	17.26	30.99	33.74	

(a) The figure is part of the environmental expenses and investments reported in the "Certificates of HSE Management Systems and Expenses" table. Furthermore, the 2017 figure has been restated following a refinement of the reporting tool.

23) Specifically, in 2020, 10% of hazardous waste disposed of by Eni was recovered/recycled, 4% was subjected to chemical/physical/biological treatment, 29% was incinerated, 2% was disposed of in waste dumps and the remaining 55% was sent for other types of disposal (including transfer to temporary storage plants prior to final disposal). With regard to non-hazardous waste, 14% was recovered/recycled, 50% was subjected to chemical/physical/biological treatment, 3% was disposed of in waste dumps and the remaining 33% was sent for other types of disposal (including transfer to temporary storage plants prior to final disposal). The total expenditure on remediation in 2020 amounts to more than €411 million, with an increase compared to previous periods. More than 50% of the expenditure on remediation is generated by Eni Rewind (over €208 million vs €197 million spent in 2019), Eni's environmental company that carries out soil and groundwater remediation at more than 80 contaminated both dismissed and operating sites, and manages waste from both industrial activities and remediation. In 2020, a total of 4.2 million tonnes of waste from remediation activities were generated (of which 3.9 million tonnes from Eni Rewind), 73% of which was groundwater treated by TAF plants, partly reused and partly returned to the environment. Remediation activities, in line with previous years, are supervised at every stage of the process, from design to execution of works and rehabilitation and valorisation of resources (soil, water, waste). The volume of activity reflects the complexity and variability of Eni's business, which ranges from upstream to refining and chemicals, also within Sites of National Interest, to commercial activities such as service stations in the R&M sector. In addition, since 2020 Eni Rewind, thanks to the know-how acquired over the years as Eni's environmental Global Contractor, has expanded the boundaries of its activities, enhancing the skills acquired and the validated technologies on the market.

# Human rights

#### For more information: Eni for 2020 - A just transition - Human rights, pp. 60-67

#### Training and security

		2016	2017	2018	2019	2020	SDGs - target
Human rights training hours	(number)	88,874	7,805	10,653	25,845	33,112	4.7
In class		354	52	164	108	260	
Distance		88,520	7,753	10,489	25,737	32,852	
Attendances in human rights training courses		22,307	2,084	10,557	44,396	21,150	
Employees trained on human rights		21,682	1,360	8,512	19,745	7,076	
Employees trained on human rights <sup>(a)</sup>	(%)	n.a.	74	91	97	92	
Security contracts containing clauses on human rights		91	88	90	97	97	16.1
Countries with armed guards protecting sites	(number)	8	7	7	8	8	16.1
Security personnel trained on human rights <sup>(b)</sup>		53	308	73	696	32	16.1
Security personnel (professional area) trained on human rights $^{(c)}$	(%)	83	88	96	92	91	16.1

(a) This percentage is calculated as the ratio between the number of registered employees who have completed a training course on the total number of registered employees.
 (b) The variations of the KPI Security personnel trained on human rights, in some cases even significant from one year and the next, are related to the different characteristics of the training projects and to the operating contingencies.

(c) This data is a cumulative percentage value. The 2020 data is calculated considering only Eni employees, unlike the 2019 figure which also includes contractors.

Mandatory training for senior and middle managers (Italy and abroad) of the 4 specific modules continued in 2020: "Security and Human Rights", "Human Rights and relations with Communities", "Human Rights in the Workplace" and "Human Rights in the Supply Chain", with a 99% completion rate compared to registrations. In addition, the provision of sustainability and human rights pathways continued for the entire Eni population on a voluntary basis: "Stakeholder sustainability, reporting and human rights", "Sustainability and integration with business", "SDGs" and the new "SDG's Follow Up: Agenda 2030"; taking into account the two types of use, the overall percentage is 92%.

The e-learning course "Security & Human Rights", dedicated to the target population of the Security professional area (middle and senior managers), was also reconfirmed in 2020. The e-learning course has been produced in three languages (Italian, English and French), to extend its accessibility. Thanks also to the course mentioned above, the staff belonging to the professional area trained in human rights reached 91%. Moreover, since 2009 Eni has been conducting a training programme for public and private security forces at its subsidiaries in various Countries, which was recognised as a best practice in the 2013 joint publication Global Compact and Principles for Responsible Investment (PRI) of the United Nations. In 2020, the training session was carried out in Angola and was attended in the presence of 32 representatives of the security forces<sup>24</sup>. Although no new Human Rights Impact Assessments (HRIAs) were launched in 2020 due to the emergency, the implementa-

tion of actions under the Action Plans related to Human Rights Impact Analyses, carried out during 2019 and 2018 on Area 1 development in Mexico and Area 4 development in Mozambique went ahead in 2020. In addition, in 2020, Eni published a Report<sup>25</sup> on the completion of the Action Plan referred to the North Cabinda project in Angola and a Report<sup>26.1</sup> on the progress of the Action Plan referred to the aforementioned Area 1 development project in Mexico. Finally, a further progress Report<sup>26.2</sup> on the Action Plan for the Area 4 development project in Mozambique was published in early 2021. With regard to supply chain, the promotion and protection of human rights is guaranteed, both during the gualification assessment and periodically with the aim of verifying its compliance with the main international standards.

		2016	2017 <sup>(a)</sup>	2018	2019	2020	SDGs - target
Whistleblowing files (assertions) on human rights violations closed during the year and categorized by results of the investigations and typology	(number)	36	29 (32)	31 (34)	20 (26)	25 (28)	5.1 5.2 8.8 10.3 16.1 16.5
Founded assertions		11	3	9	7	11	
Potential socio-economic impacts on local communities <sup>(b)</sup>		0	0	0	0	0	
Potential impacts on health, safety and/or well-being of local communities $^{\!\scriptscriptstyle (\!c\!)}$		1	0	0	0	1	
Potential impacts on worker rights <sup>(d)</sup>		9	3	6	5	6	
Potential impacts on workplace health and safety <sup>(e)</sup>		1	0	3	2	4	
Unfounded assertions, with the adoption of corrective/improvement measures		6	9	9	8	9	
Potential socio-economic impacts on local communities <sup>(b)</sup>		0	0	0	1	0	
Potential impacts on health, safety and/or well-being of local communities $^{\!\scriptscriptstyle (\!c\!)}$		0	0	0	0	0	
Potential impacts on worker rights <sup>(d)</sup>		6	8	8	5	7	
Potential impacts on workplace health and safety <sup>(e)</sup>		0	1	1	2	2	
Unfounded/Not applicable assertions <sup>(f)</sup>		19	20	16	11	8	
Potential socio-economic impacts on local communities <sup>(b)</sup>		0	0	0	0	0	
Potential impacts on health, safety and/or well-being of local communities $\!\!^{(\!c\!)}$		1	2	2	1	0	
Potential impacts on worker rights <sup>(d)</sup>		14	15	12	10	8	
Potential impacts on workplace health and safety <sup>(e)</sup>		4	3	2	0	0	

#### Whistleblowing files on human rights violations

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(a) Starting from 2017, the results of the investigations carried out on the reported individual assertions have been represented (a file may contain 1 or more assertions) having a potential impact on human rights. Otherwise, for the years 2015 and 2016 the overall results of the dossiers were represented; these outcomes did not necessarily refer to specific aspects relating to potential impacts on human rights.

(b) Including issues related to consultation and/or compensation processes and increase in 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 insecure workplace environments.

(f) They are classified as such whistleblowing/assertions in which the reported facts: (i) coincide with the subject of the pre-litigation, litigation and investigation; (ii) cannot be classified as Verifiable Detailed Reports, therefore it is not possible to start the investigation phase; (iii) Verifiable Detailed Reports for which, in light of the outcomes of the preliminary checks conducted, it is not being considered necessary to start the subsequent investigation referred phase

With regard to whistleblowing reports, in 2020 investigations were completed on 73 files<sup>27</sup>, 25<sup>28</sup> of which included human rights aspects, mainly concerning potential impacts on workers' rights. Among these, 28 assertions were verified with the following results: for 11 of them the reported facts were confirmed, at least in part, and corrective actions were taken to mitigate and/or minimise their impacts, including: (i) actions on the Internal Control and Risk Management

System, relating to the implementation and strengthening of controls in place; (ii) actions against business partners/ suppliers; (iii) actions against employees, including disciplinary measures, in accordance with the collective labour agreement and other national laws applicable. At the end of the year, 16 files were still open, 6 of which referred to human rights aspects, in particular potential impacts on workers' rights.

<sup>25)</sup> https://www.eni.com/assets/documents/eng/just-transition/human-rights/HRA-Action-Plan-Cabinda-Centrum-summary-report-December-2020.pdf. 26.1) https://www.eni.com/assets/documents/eng/just-transition/human-rights/Eni-Mexico-Summary-report-on-the-implementation-of-Human-Rights-Action-Plan-Area-1-update-2019-2020.pdf

<sup>26.2)</sup> https://www.eni.com/assets/documents/eng/just-transition/human-rights/HRAP-Area-4-Interim-Report-rev\_20210308.pdf.

<sup>27)</sup> Whistleblowing report: is a summary document of the investigations carried out on the report(s) (which may contain one or more detailed and verifiable assertions) providing a summary of the investigation carried out on the reported facts, the outcome of the investigations and any action plans identified. 28) All relating to fully consolidated entities.

### Transparency, anti-corruption and tax strategy

For more information: Eni for 2020 - A just transition - Operational Excellence Transparency, anti-corruption and tax strategy, pp. 68-71

#### Internal control and risk management system

		2016	2017	2018	2019	2020	SDGs - target
Integrated audits <sup>(a)</sup>	(number)	68	68	67	74	67	
Scheduled audits		57	59	57	61	61	
Spot audits		4	3	3	4	/	
Follow-up		7	6	7	9	6	
Audit actions with anti-corruption verifications <sup>(a)</sup>		33	36	32	27	31	
E-learning for resources in medium/high corruption risk context	(number of participants)	865	493	951	13,886	3,388	16.5
E-learning for resources in low corruption risk context		9,364	1,857	1,950	9,461	3,769	16.5
General workshop <sup>(b)</sup>		1,269	1,434	1,765	1,237	904	16.5
Job specific training <sup>(b)</sup>		1,214	1,539	1,461	1,108	568	16.5
Countries where Eni supports EITI's local Multi Stakeholder Groups	(number)	8	9	8	9	9	17.16

(a) 2017 and 2018 data refer to fully consolidated entities only.
 (b) Beginning in March 2020, due to the emergency related to COVID-19, planned classroom training events were conducted in distance mode.

During 2020, 31 audits were carried out in 21 Countries, with anti-corruption checks that confirmed the overall adequacy and effective operation of the Anti-Corruption Compliance Program. As in previous years, 2020 also saw the continuation of training initiatives in relation to the Internal Control and Risk Management System (ICRMS) directed at Eni SpA's management and the main subsidiaries in Italy and abroad. These initiatives aim to provide an organic and integrated vision of the ICRMS and develop awareness of the role of management in the implementation and operation of an effective and efficient ICRMS, which were integrated with specific sessions on the subject of Whistleblowing. In particular, in 2020 workshops were conducted in 3 Countries in addition to Italy and the related e-learning course continues to be provided. In 2020, the ascertained cases of corruption<sup>29</sup> relating to Eni SpA amounted to 0; for ongoing proceedings. For more information: Annual Report 2020 - Legal Proceedings, p. 264

Eni implements an anti-corruption training program, both through e-learning and with classroom events, as general workshops and job specific training. The general workshops offer an overview of the anti-corruption laws applicable to Eni, the risks that could result from their infringement for natural and legal persons and the Anti-Corruption Compliance Program adopted to address these risks. Generally the workshops are accompanied by job specific trainings, that are trainings for professional areas particularly at risk in terms of corruption. In order to optimize the identification of the recipients of the various training initiatives, a methodology has been defined for the systematic segmentation of Eni people based on specific risk drivers such as Country, qualification and professional area. In addition, periodic information and updating activities continued through the preparation of short information briefs on compliance, including any anti-corruption issues.

In addition, in 2020, the e-learning training continued on anti-corruption issues according to the risk-based methodology started in 2019, aimed at the entire corporate population. In 2020, on the occasion of their appointment, the members of the Board of Directors of Eni SpA were shown the key elements of the Anti-Corruption Compliance Programme for training purposes, also in terms of its consistency with international best practices. In addition, the anti-corruption training program continued for some categories of Eni third parties with the aim of making them aware of the issue of corruption and in particular, on how to recognize corrupt conduct and how to prevent the violation of anti-corruption laws, in the context of their professional activity.

Eni's Anti-Corruption Compliance Program has evolved over the years with the aim of continuous improvement; in January 2017, Eni SpA was the first Italian company to achieve the ISO 37001:2016 "Antibribery Management Systems" certification. In order to maintain this certification, Eni cyclically undergoes surveillance and recertification audits, which have always ended with a positive outcome.

Regarding the commitment with EITI, Eni follows the activities conducted at international level and contributes annually to preparation of the Reports in member Countries; additionally, as a member, Eni takes part in the activities of the Multi Stakeholder Groups in Congo, Ghana, Timor Leste, and the United Kingdom. In Kazakhstan, Indonesia, Mozambique, Nigeria and Mexico, Eni's subsidiaries interface with the local EITI Multi

Stakeholder Groups through the industry associations present in the Countries.

#### Whistleblowing management

		2016	2017	2018	2019	2020	SDGs - target
Whistleblowing files opened during the year categorized according to the process that is the subject of the report	(number)	103	73	81	68	74	5.1 5.2 8.8 10.3 16.1 16.5
Procurement		17	12	14	20	20	
Human resources <sup>(a)</sup>		40	23	23	22	16	
Maintenance		6	5	8	2	1	
Commercial		10	10	6	3	12	
Logistics, raw materials and products		6	4	6	3	3	
HSE		4	3	5	4	10	
Others (security, operations, portfolio management and trading)		20	16	19	14	12	
Whistleblowing files that have been closed during the year divided according to the outcome of the investigations		111	83	79	74	73	5.1 5.2 8.8 10.3 16.1 16.5
Founded		27	10	15	18	22	
Unfounded, with the adoption of improvement measures		36	35	30	26	32	
Unfounded/not applicable		48	38	34	30	19	

(a) The update of the reporting procedure of May 8<sup>th</sup> 2020 - Annex C to the Guidelines of the Management System "Internal Control and Risk Management System" - provided for the unification of the methods for managing whistleblowing reports relating to the Internal Control System and Management of Risks and whistleblowing reports relating to violations of the Code of Ethics; the files relating to the Human Resources process therefore include, for the years 2016-2019, the number of reports relating to violations of the Code of Ethics; which in previous versions of this document was represented in a specific item of the table.

In 2020, 99 whistleblowing reports<sup>30</sup> were received on the "Internal Control and Risk Management System", and 74 files were opened. During the same period, a total of 73 files were closed, resulted in the following outcomes: i) for 51 files the checks did not find any evidence to confirm the facts reported, however for 32 files improvement actions were taken in any case; ii) for 22 files the checks confirmed, at least in part, the contents of the reports and the appropriate corrective action was taken. These 22 files mainly relate to: breaches of contractual obligations by commercial counterparties, anomalies in the management of HSE risks, non-compliant behaviour by employees and anomalies in the award and management of contracts. The corrective actions taken as a result of these files mainly consisted in i) actions on the Internal Control and Risk Management System, relating to the implementation and strengthening of controls in place; ii) actions against business partners/suppliers and iii) actions against employees, including disciplinary measures, in accordance with the collective labour agreement and other applicable national laws. At December 31st 2020, 16 files are still open.

In 2020, initiatives aiming to increase knowledge of Procedures by all Eni personnel on the subject of whistleblowing continued, with the organization of dedicated training workshops for the management of subsidiary companies as part of the previously mentioned ICRMS training activities.

#### TAX STRATEGY<sup>31</sup>

#### For more information: Eni for 2020 - A just transition, p. 69

Regarding the Tax Strategy, Eni has designed and implemented a Tax Control Framework for which the Eni CFO is responsible, structured in a three-step business process: i) assessment of tax risk (Risk Assessment); ii) identification and establishment of controls to monitor risks; iii) verification of the effectiveness of controls and related information flows (Reporting).

As part of its tax risk management and litigation activities, Eni adopts prior communication with the tax authorities and maintains relations based on transparency, dialogue and cooperation, participating, where appropriate, in projects of enhanced cooperation (Co-operative Compliance).

31) https://www.eni.com/assets/documents/Tax-strategy\_ENG.pdf.

<sup>30)</sup> The term "report" means any communication received by Eni concerning the Internal Control and Risk Management System and concerning behaviours referable to Eni's People carried out in violation of the Code of Ethics, any laws regulations, provisions of authorities, internal regulations, Model 231 or Compliance Models for foreign subsidiaries, that may cause damage or prejudice to Eni, even if only to its public image. In particular, communications relating to failure to comply with external laws and regulations, the principles contained in the Code of Ethics and the rules laid down in Eni's internal regulatory system, including those concerning (i) cases of fraud against company assets and/or financial reporting, (ii) unlawful conduct pursuant to Legislative Decree 231 of 2001 and/or wilful or fraudulent violations of the 231 Model or the Compliance Models for foreign subsidiaries, (iii) possible acts of corruption (active or passive) or the violation of anti-corruption regulatory instruments.
# Alliances for Development

For more information: Eni for 2020 - A just transition Alliances for development, pp. 84; 90

### Local development investments

		2016	2017	2018	2019	2020	SDGs - target
Local development investments by sector of intervention	.ocal development investments by sector of intervention (€ million)		70.7	94.8	95.3	96.1	
Access to off-grid energy		0.6	1.1	1.7	4.2	8.1	7.1
Economic diversification		30.0	33.4	28.1	39.9	33.1	8.1
Education and vocational training		16.8	17.3	23.3	16.9	13.3	4.4
Access to water and sanitation		0.9	0.7	0.8	1.8	3.9	6.a
Life on land <sup>(a)</sup>		7.6	3.7	17.7	5.3	12.2	15.a
Health		2.9	7.0	3.3	8.6	13.3	3.8
Compensation and resettlement		5.4	7.5	19.9	18.6	12.2	8.3
Local development investments by geographic area							
Africa		14.8	22.9	46.7	53.3	44.2	
Americas		5.6	4.9	3.8	3.9	5.0	
Asia		33.5	34.3	21.9	28.1	28.2	
Italy		9.2	7.0	20.6	8.2	16.9	
Rest of Europe		1.0	1.4	1.5	1.5	1.8	
Oceania		0.1	0.2	0.3	0.3	0.02	

(a) In previous editions of Eni for this item was included in the item Economic diversification.

In 2020, investments for local development amounted to around  $\notin 96.1^{32}$  million (Eni share), about 96% of which in the area of upstream activities. In Africa a total of  $\notin 44.2$  million was spent, of which  $\notin 36.6$  million in the Sub-Saharan area, mainly in the area of development and maintenance of infrastructures, particularly school buildings. In Asia, approximately  $\notin 28.2$  million was spent, mainly on economic diversification, in particular for the development and maintenance of infrastructures. In Italy,  $\notin 16.9$  million was spent. Overall, approximately  $\notin 41.8$  million was invested in infrastructure development activities, of which  $\notin 20.8$  million in Asia,  $\notin 16.3$  million in Africa,  $\notin 4.4$  million in Central and South America.

Key projects implemented in **Africa** in 2020 include initiatives to encourage: (i) access to water through wells fed by photovoltaic systems in north-east Nigeria; (ii) access to electricity in Libya and Nigeria; (iii) economic diversification both in the agricultural sector in Congo and Nigeria and to support local and youth entrepreneurship in Nigeria and Ghana; (iv) access to education with activities for both students and trainers in Angola, Mozambique, Ghana.

In **Asia**, the main initiatives concerned the implementation of training activities and the construction of infrastructures in Kazakhstan and Pakistan (infrastructure and transport, schools, hospitals) and Iraq (desalination plants, schools, hospitals), while in **Italy** the main initiatives comprised environmental and coastal protection in the Ravenna area, initiatives carried out as part of the 1998 Eni-Basilicata Region Protocol, the advancement of project CASF for the creation of an Agricultural Research and Training Centre in Val d'Agri, the collaboration with Coldiretti on the "Io sono Lucano" project, as well as urban requalification interventions carried out as part of the Gela Protocol (RAGE).

As part of the interventions implemented in response to the health needs of the populations of the Countries in which it is present, in 2020, Eni supported 22 initiatives against the COVID-19 pandemic, in 14 foreign Countries, aimed in par-

ticular at local vulnerable groups, hospitals, health institutions and ministries of health, providing: ventilators and respirators; intensive care equipment and other medical equipment; personal protective equipment. In addition, the emergency response plan included: (i) implementation of community awareness campaigns and "community engagement" actions aimed at preventing the spread of the virus; (ii) creation of access points and distribution of safe water equipped with soap for hand washing; (iii) social protection and food assistance measures such as the distribution of meals for families, vulnerable groups and school canteens; (iv) measures to support the education system through the creation of widespread learning spaces and the distribution of educational materials. In addition to its support to fight the pandemic, Eni has carried out 29 initiatives in 13 Countries to improve the health status of the populations of partner Countries as an essential prerequisite for socio-economic development, through the strengthening of the skills of health personnel, the construction and rehabilitation of health facilities and their equipment, access to drinking water, information, education and awareness-raising on health issues among the populations involved.

### Grievance

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

### For more information: Eni for 2020 - A just transition - Alliances for development - Grievance, p. 84

20	9	2020
Access to energy (%)	4	5
Land Management	6	8
Education	6	3
Employment	6	21
Infrastructure	0	4
Community management	8	7
Suppliers managament/Agreements	9	8
Partnerships	7	/
Social and economic impacts	6	3
Economic diversification	3	2
Environmental management	/	31
Other 1	5	8

(a) The grievances received by Eni's subsidiaries are classified into over 200 sustainability themes, within the corporate management system (SMS - Stakeholder Management System). The consistency of the various grievance themes may vary from one year to the next, both in terms of type and number, especially for particular years such as 2020 characterized by the pandemic, also involving high percentage variations for some categories. In particular, the category "Environmental management" presents the most significant value in 2020, compared to an insignificant figure for 2019 which was included in the item "Other".

Grievances<sup>33</sup> are monitored through a dedicated system called "Stakeholder Management System (SMS)"<sup>34</sup>. A claim mechanism at the operational level allows to respond rapidly and effectively to possible critical situations, preventing their deterioration and the onset of conflicts. In 2020, Eni received 107 grievances from 7 subsidiaries/districts/plants, of which 53%, i.e. 57 cases, were resolved and closed. Most of the grievances have come from Sub-Saharan Africa in particular Ghana and Nigeria and mainly concerned: management of environmental aspects, employment development, land management.

# Other indicators

For more information: Eni for 2020 - A just transition - Operational excellence Human rights, pp. 60; 66-67

### Suppliers

### Supplier assessment

		2016	2017	2018	2019	2020	SDGs - target
- Suppliers subjected to assessment on social responsibility aspects	(number)	5,171	5,055	5,184	5,906	5,655	5.2 8.8 16.1
of which: suppliers with criticalities/areas for improvement		1,336	1,248	1,008	898	828	
of which: suppliers with whom Eni has terminated the relations		131	65	95	96	124	
New suppliers assessed using social criteria	(%)	100	100	100	100	100	5.2 8.8 16.1

During 2020, 5,655 suppliers (including all the new ones) were subject to checks and assessment with reference to environmental and social sustainability aspects (including health, safety, environment, human rights, anti-corruption and compliance). Potential critical issues and/or areas for improvement were identified for 15% of the suppliers audited (828). Of these, only a portion, equal to 124 suppliers, received a negative evaluation during the qualification phase or was subject to new preventive measures (attention status with clearance, suspension or revo-

cation of qualification) or confirmation of the pre-existing preventive measures. The identified criticalities (resulting in the request for the implementation of improvement plans) during the qualification process or Human Rights assessment are related to HSE issues or violations of human rights, such as health and safety regulations, violation of the Code of Ethics, corruption, environmental crimes. In 2020 the percentage spent on local suppliers at some relevant foreign upstream subsidiaries amounted to about 38% of the total amount spent.

### Relations with clients and consumers

### **ENI GAS E LUCE CLIENTS**

### Eni gas e luce call center performance

		2016	2017	2018	2019	2020	Standard ARERA
Customers who called and spoke to an operator (service level)	(%)	95.7	95.5	96.0	95.5	95.4	85
Average hold time	(seconds)	103	104	107	126	228 <sup>(a)</sup>	180
First Call Resolution (FCR)	(%)	94	93	93	93	93	-
Self Care (operations performed autonomously by customers on the total of operations requested)		69	73	77	78	79	-

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

The year 2020 was strongly influenced by the health emergency caused by COVID-19, which radically changed customers' habits and, consequently, the way they interface with the Company. For this reason, Eni gas e luce has chosen to pay increasing attention to meeting the needs of its customers, ensuring continuity of service and maintaining adequate levels of quality. With regard to the call centre, customer satisfaction is monitored by Eni gas e luce through a service evaluation survey based on daily interviews with a representative sample of customers. Call centre services maintained a high level of service with 95.4% of customers interfacing with an operator, exceeding the 85% minimum service level set by the Regulatory Authority for Energy, Networks and the Environment (ARERA). The health emergency caused a sudden need to review the organization of workstations and facilities, also due to the different distribution of calls throughout the day: this affected the average waiting time, which was higher than in previous years. As regards the first call resolution rate (FCR), a constant performance of 93% was recorded. As expected, the reduced mobility scenario led to an increase in the number of operations carried out independently by Eni gas e luce customers out of the total operations requested (self care), which grew from 78% in 2019 to 79% in 2020.

### Satisfaction of customers regarding telephone services

#### Service assessment<sup>(a)</sup>

		2016	2017	2018	2019	2020
Clarity <sup>(b)</sup>	(%)	85.3	86.2	87.5	n.a.	n.a.
Courtesy <sup>(b)</sup>		88.8	89.7	90.7	n.a.	n.a.
Wait time <sup>(b)</sup>		84.5	84.4	85.4	n.a.	n.a.
Resolution		80.1	81.4	83.1	84.2	85.3
Service satisfaction		81.4	82.4	82.9	83.5	84.7
Average assessment <sup>(b)</sup>	(Score)	86.2	86.7	87.9	n.a.	n.a.
Customer Effort Score (CES)		n.a.	n.a.	84.3	85.1	85.9

(a) The assessment of the service, with the exception of questions related to resolutions, is measured on a scale from 0 to 100.

(b) Since May 2018, the phone survey has been modified and a new indicator (CES - Customer Effort Score) has been introduced. CES measures how comfortable a customer feels when interacting with a company. Therefore, KPIs related to clarity, courtesy, wait time and average assessment are no longer monitored. For this reason, these data in 2019 and 2020 are not available, while in 2018 they only refer to the first 4 months of the year.

During the health emergency, the customer experience took on an even more decisive value to ensure adequate quality of the service offered to the customer. Both customer satisfaction with telephone services, which increased from 83.5 in 2019 to 84.7 in 2020, and "resolvability" of call center cases, which increased from 84.2 in 2019 to 85.3 in 2020, continue to grow. The CES (Customer Effort Score) indicator<sup>35</sup>, which summarises customer satisfaction in interaction with Eni gas e luce, is also growing steadily and will stand at 85.9 in 2020.

**Initiatives to support customers in the COVID-19 emergency phase**. Uncertainty and restraint due to lockdown periods have led to a change in customers' needs and accelerated the transformation of the way we approach them. Eni gas e luce promptly responded to the needs posed by the health emergency, thanks to the immediate adoption of remote working for all staff with a level of effectiveness that allowed the continuity of the level of service to customers with the same level of quality.

The Eni gas e luce website has been constantly updated, providing useful information for Customers to facilitate Eni gas e luce interaction during the pandemic period. In addition, in the initial phase of the emergency, extensions of payment terms for gas and electricity bills were granted, credit recovery actions were temporarily suspended, and additional payment instalments and repayment plans were granted with respect to the provisions of the regulations.

"Spotlight: facciamo luce sull'energia" (Spotlight: shedding light on energy) campaign and anti-fraud hotline. Eni gas e luce is committed to providing consumers with a service that is strongly based on transparency and fairness, while also providing the right information and tools to identify and defend themselves against any improper behaviour. With the aim of pursuing its commitment to raising consumer awareness of unfair commercial practices, in 2020 Eni gas e luce launched the webseries "Spotlight: facciamo luce sull'energia" on its digital properties, on the dedicated website page enigaseluce.com/truffe and on its social channels. The campaign involved the creation of four videos that address, in an ironic tone that makes them understandable and immediately effective, the issues related to suspicious phone calls, digital scams, door-to-door agents and misleading advertising. In order to further protect its customers, in January 2020, an anti-fraud hotline number was also activated, adequately communicated to customers via the website and bills sent throughout the year, through which they can collect reports of unfair commercial practices carried out by operators in the sector. During 2020, the anti-fraud hotline received 17,920 calls, of which 2,261 related to unfair commercial practices from known operators and 15,659 from unknown companies. No unfair commercial practices by Eni gas e luce were reported by customers.

### **R&M CLIENTS**

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

Eni has revamped its Eni Stations to increase travel efficiency and optimise the time dedicated to using its services. The new offer is aimed in fact at reconciling the needs linked to the needs of the person and therefore within Eni Stations customers can find many services designed to facilitate the quality of their lives, simplifying and integrating the performance of many daily activities. For example it is possible to take a break in one of the 600 Enicafé, you can do a quick shopping in the Emporium proximity shop, you can pick up packages purchased online, pay postal bills or withdraw cash thanks to the collaboration with Poste Italiane, or request, receive or replace your Telepass device at the over 200 Telepass points by Eni, as well as the Enjoy car sharing mobility service available in Milan, Rome, Turin, Florence and Bologna.

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

# Reporting criteria

### Reporting principles

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**Standards, guidelines and recommendations.** Eni for is prepared in compliance with the "Sustainability Reporting Standards" of the Global Reporting Initiative (GRI Standards) according to principles of balance, comparability, accuracy, timeliness, reliability and clarity (reporting principles). The level of compliance adopted is "in accordance Core" and has been subjected to a limited review by the independent auditors, who also audited the consolidated financial statements and the Consolidated Non-Financial Statement (NFI) as at December 31<sup>st</sup> 2020. All GRI indicators in the Content Index **■** see pp. 45-53 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 – and (iii) "Standard 207: Tax" of 2019.

Moreover, a reference table with the TCFD recommendations, implemented in Eni for 2020 - Carbon neutrality by 2050, is reported ■ <u>see p. 54</u>. Lastly, for the first time this year, two reference tables have been added: 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", published in September 2020 ■ <u>see pp. 55-56</u> (already published in the NFI 2020), the other with the metrics of SASB Exploration & Production standards ■ see pp. 57-58. Key performance indicators. KPI are selected based on the topics identified as most significant, are collected on an annual basis according to the consolidation scope of the reference year and refer to the period 2016-2020. In general, trends in data and performance indicators are calculated using decimal 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 2020 are the best possible estimate with the data available at the time of preparation of this report. In addition, some data published in previous years may be subject to restatement in this edition for one of the following reasons: refinement/change in estimation or calculation methods, significant changes in the consolidation scope, or if significant updated information becomes available. If a restatement is made, the reasons for it must be appropriately disclosed in the text. Most of the KPIs present are collected and aggregated automatically through the use of specific company software. It is recalled that in 2021 Eni published, for the fourth consecutive year, the NFI in accordance with the requirements of Legislative Decree 254/2016. This Statement constitutes a separate section of the Management Report included in the Annual Report. The integration of non-financial information in the Annual Report is a path that Eni has been following since 2010.

### Reporting boundary

The boundary of the key performance indicators is aligned with the objectives set by the company and represents the potential impact of the activities Eni manages. In particular, for KPIs relating to safety, the environment and climate, the boundary is made up of companies with HSE impacts and includes: (i) companies in joint operations, jointly controlled or associated companies in which Eni has control over operations and (ii) Eni subsidiaries with HSE risk<sup>36</sup>. For indicators related to medium-long term decarbonization targets, the reporting boundary covers all energy products sold by Eni, and the associated emissions, including both those deriving from own production and those purchased from third parties, and are accounted for on an equity basis. With regard to health, the data consider the companies with health impacts and companies under joint operation or joint control or associates in which Eni has control of operations (with the sole exception of data relating to occupational illness reports, which refer to fully consolidated companies only). The boundary of data relating to anti-corruption training, local development investments and the number of Countries in which Eni supports EITI relates to the reporting companies in which these activities are conducted. The boundary of data referred to whistleblowing reports relate to Eni SpA and its subsidiaries. The boundary of data referred to audit actions on risk of corruption activities relate to: Eni SpA, subsidiaries controlled directly and indirectly, excluding listed subsidiaries that have their own internal audit department, associated companies, based on specific agreements, third parties deemed to have a higher risk, as provided for under the contracts entered with Eni. Finally, the indicators relating to people, human rights and suppliers refer to the data of fully consolidated companies.

### Calculation methods

КРІ	Methodology
GOVERNANCE AND	BUSINESS ETHICS
Diversity in the control bodies	Outside of Italy, only the companies with a control body similar to the Board of Statutory Auditors according to the Italian law were considered.
Economic value	The economic value generated represents the wealth generated by the Company in carrying out its activities. A significant part of this value is in turn distributed (distributed economic value), in the form of: operating costs, wages and salaries for employees, payments to capital suppliers and payments to the Public Administration. The residual portion of economic value generated that is not distributed constitutes retained economic value. All the components of these indicators are calculated with reference to the individual items of the Financial Statements published in Eni's Consolidated Financial Report.
RESEARCH AND DEV	VELOPMENT
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's share of the unit NPV/boe to 100% using the SEC methodology. The latter include the benefit deriving from the application of applied technologies in exploration, which contribute to increasing the success rate and the associated values. The tangible benefits are identified in a "what if" scenario, namely as the difference compared to the application of the best alternative technology available on the market or, in the case of new products, as the difference compared to the margin derived from the sale of the new product net of any products replaced.

КРІ	Methodology
CARBON NEUTRALI	TY BY 2050
GHG Emission	<ul> <li>Scope 1: direct GHG emissions are those deriving from sources attributable to the company's assets (e.g. combustion, flaring, fugitive and venting), and include CO<sub>2</sub>, CH<sub>4</sub> e N<sub>2</sub>O; the Global Warming Potential used for conversion into CO<sub>2</sub> equivalent is 25 for CH<sub>4</sub> and 298 for N<sub>2</sub>O. Contributions of biogenic CO<sub>2</sub> emissions are not included.</li> <li>Scope 2: are the indirect GHG emissions related to the generation of electricity, steam and heat purchased from third parties and consumed in the company's assets.</li> <li>Scope 3: indirect GHG emissions associated with the value chain of Eni products, which involve an analysis by category of activity. In the Oil &amp; Gas sector, the most significant category is that related to the use of energy products (end-use), which Eni calculates according to internationally consolidated methodologies (GHG Protocol and IPIECA<sup>(a)</sup>) based on upstream equity production.</li> </ul>
Emission intensity	<ul> <li>Indicators consider the direct GHG emissions (Scope 1) related to assets operated by Eni, which include CO<sub>2</sub>, CH<sub>4</sub> e N<sub>2</sub>O, accounted for on a 100% basis.</li> <li>Upstream: indicator focused on emissions associated to development and production of hydrocarbons. Denominator refers to gross operated production.</li> <li>R&amp;M: indicator focused on emissions related to traditional and biorefineries. Denominator refers to refinery throughputs (raw and semi-finished materials).</li> <li>EniPower: indicator focused on emissions related to electricity and steam production of thermoelectric plants. Denominator refers to equivalent electricity produced (excluding Bolgiano cogeneration plant).</li> </ul>
Carbon efficiency	The indicator represents GHG emissions (Scope 1 and Scope 2 in tonCO <sub>2</sub> eq.) of the main industrial activities operated by Eni divided by the productions (converted by homogeneity into barrels of oil equivalent using Eni's average conversion factors) of the single businesses of reference, thus measuring their degree of operating efficiency in a decarbonization scenario. In particular, the following specifications apply: • Upstream: includes the hydrocarbon production and electricity plants; • R&M: includes only refineries; • Chemicals: includes all plants; • EniPower: includes thermoelectric plants except for Bolgiano cogeneration plant.
Energy consumption	Consumption of primary sources: sum of consumption of primary sources such as fuel gas, natural gas, refinery/process gas, LPG, light distillates/petrol, diesel, etc. Primary energy purchased from other companies: Sum of purchases of electricity, heat and steam from third parties. Consumption from renewable sources also depends on the national electricity mix.

(a) IPIECA is an Oil & Gas industry association that deals with environmental and social issues.

КРІ	Methodology
Energy intensity	The refining energy intensity index represents the total amount of energy actually used in the reference year among the various refinery processing plants, divided by the corresponding value of preset standard consumption values for each processing plant. To allow comparison over the years, 2009 data is taken as a reference (100%). For other sectors, the index represents the ratio between significant energy consumption associated to operated plants and the related production.
Net Carbon Footprint upstream	The indicator considers GHG Scope 1+2 emissions associated to hydrocarbons development and production activities, operated by Eni and by third parties, accounted for on an equity basis (Revenue Interest), net of annulments from forestry credits occurred in the reference reporting year.
Net GHG Lifecycle Emissions	The indicator refers to GHG Scope 1+2+3 emissions associated with the value chain of the energy products sold by Eni, including both those deriving from own productions and those purchased from third parties, accounted for on an equity basis, net of offset. Differently from Scope 3 end-use emissions, which Eni reports based on upstream production, the Net GHG Lifecycle Emissions indicator considers a much wider perimeter, including Scope 1, 2 and Scope 3 emissions referred to the whole value chain of energy products sold by Eni, thus including Scope 3 end-use emissions associated to gas purchased by third parties and petroleum products sold by Eni.
Net Carbon Intensity	The indicator, accounted for on an equity basis, is defined as the ratio between Net GHG Lifecycle Emissions (see Net GHG Lifecycle Emissions definition) and the energy content of the products sold by Eni.
Renewable installed capacity	The indicator is measured as the maximun generating capacity of Eni's share power plants that use renewable energy sources (wind, solar and wave, and any other non-fossil fuel source of generation deriving from natural resources, excluding, from the avoidance of doubt, 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.

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КРІ	Methodology
OPERATIONAL EXCE	ELLENCE
PEOPLE	
Employment	Eni uses a large number of contractors to carry out the activities within its own sites.
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. <b>Employees covered by collective bargaining</b> : are those employees whose employment relationship is governed by collective agreements or contracts, whether national, industry, Company or site. This is the only KPI dedicated to people that considers role-based employees (Company with which the employee enters into the employment contract). All others, including indicators on training, are calculated according to the utilisation method (Company where the work is actually done). It should be noted that, using this second method, the two aspects (role and service companies) could coincide.
Seniority	Average number of years worked by employees at Eni and its subsidiaries.
Training hours	Hours provided to Eni employees through training courses managed and carried out by Eni Corporate University (classroom and remote) and through activities carried out by the organizational units of Eni 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 between the number of new hires + resolutions of permanent contracts and permanent employment for the previous year.
Replacement rate	Ratio of number of hiring and termination of permanent contracts.
HEALTH	
Health	<ul> <li>OIFR (Occupational Illness Frequency Rate): frequency index of reported occupational diseases of employees. Ratio of the number of occupational diseases in the reference accounting period and the worked hours in the same period. Result of the ratio multiplied by 1,000,000.</li> <li>Number of occupational disease claims filed by heirs: indicator used as a proxy for the number of deaths due to occupational diseases.</li> <li>Recordable cases of occupational diseases: number of occupational disease reports.</li> <li>Main types of diseases: reports of suspected occupational disease made known to the employer concern pathologies that may have a causal connection with the risk at work, as they may have been contracted in the course of work and due to prolonged exposure to risk agents present in the workplace. The risk may be caused by the processing carried out, or by the environment in which the processing takes place. The main risk agents whose prolonged exposure may lead to an occupational disease are: (i) chemical agents (example of disease: neoplasms, respiratory system diseases, blood diseases); (ii) biological agents (example of disease: malaria); (iii) physical agents (example of disease: hearing loss).</li> </ul>

КРІ	Methodology
SAFETY	
Safety	<ul> <li>Eni uses a large number of contractors to carry out the activities within its own sites.</li> <li>TRIR: total recordable injury rate (injuries leading to days of absence, medical treatments and cases of work limitations). Numerator: number of total recordable injuries; denominator: hours worked in the same period. Result of the ratio multiplied by 1,000,000.</li> <li>High-consequence work-related injuries rate: injuries at work with days of absence exceeding 180 days or resulting in total or permanent disability. Numerator: number of injuries at work with serious consequences; denominator: hours worked in the same period. Result of the ratio multiplied by 1,000,000.</li> <li>Near miss: an incidental event, the origin, execution and potential effect of which is accidental in nature, but which is however different from an accident only in that the result has not proved damaging, due to luck or favourable circumstances, or to the mitigating intervention of technical and/or organizational protection systems. Accidental events that do not turn into accidents or injuries are therefore considered to be near misses.</li> <li>The main hazards detected in 2020 in Eni concern:</li> <li>HGV maneuvers;</li> <li>Load lifting;</li> <li>Energized systems, in particular equipment containing high/low temperature fluids, exposed electrical parts or moving mechanical parts, the latter related to parts of drilling or cutting equipment.</li> </ul>
ENVIRONMENT	
Water resources	<ul> <li>Water withdrawals: sum of sea water, freshwater, and brackish water from subsoil or surface withdrawn. TAF (groundwater treatment plant) water represents the amount of polluted groundwater treated and reused in the production cycle. The limit for fresh water, which is more conservative than that indicated by the GRI reference standard (equal to 1,000 ppm), is 2,000 ppm TDS (Total Dissolved Solids), as provided in the IPIECA<sup>(a)</sup>/API/IOGP 2020 guidance.</li> <li>Water discharges: the internal procedures relating to the operational management of water discharges regulate the control of the minimum quality standards and the authorization limits prescribed for each operational site, ensuring that they are respected and promptly resolved if they are exceeded.</li> </ul>
Biodiversity	<ul> <li>Number of sites overlapping with protected areas and Key Biodiversity Areas (KBAs): R&amp;M, Versalis and EniPower operational sites and pipelines in Italy and abroad, which are located within (or partially within) the boundaries of one or more protected areas or KBAs (December of each reference year).</li> <li>Number of sites adjacent to protected areas or Key Biodiversity Areas (KBAs): R&amp;M, Versalis and EniPower operational sites in Italy and abroad which, although outside the boundaries of protected areas or KBA, are less than 1 km away (December of each reference year).</li> <li>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.</li> <li>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 (KBAs, which may have led to a certain degree of apple between the different databases of protected areas and KBAs, which may have led to a certain degree of duplication in the analysis (some protected ar</li></ul>
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. Specifically, in 2020, volumes spilled by operational spill impacted 95% soil and 5% water body, those due to sabotage impacted 93% soil and 7% water body.
Waste	<ul> <li>Waste from production: waste from production activities, including waste from drilling activities and construction sites.</li> <li>Waste from remediation activities: this includes waste from soil securing and remediation activities, demolition and groundwater classified as waste.</li> <li>The waste disposal method is communicated to Eni by the third party authorised for disposal.</li> </ul>
Air protection	$NO_x$ : total direct emissions of nitrogen oxide due to combustion processes with air. It includes emissions of NO <sub>x</sub> from flaring activities, sulphur recovery processes, FCC regeneration, etc. It includes emissions of NO and NO <sub>2</sub> , excluding N <sub>2</sub> O. <b>SO</b> <sub>x</sub> : total direct emissions of sulphur oxides, including emissions of SO <sub>2</sub> and SO <sub>3</sub> . <b>NMVOC</b> : total direct emissions of hydrocarbons, hydrocarbon substitutes and oxygenated hydrocarbons that evaporate at normal temperature. They include LPG and exclude methane. <b>PST</b> : direct emissions of Total Suspended Particulates, finely divided solid or liquid material suspended in gaseous flows. Standard emission factors.

(a) IPIECA is an Oil & Gas industry association that deals with environmental and social issues.



КРІ	Methodology
HUMAN RIGHTS	
Security contracts with clauses on human rights	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 reporting 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 claims is reported as a result of the investigation conducted on the facts reported founded, not founded with adoption of improvement actions and not founded/not applicable.
TRANSPARENCY, AI	NTI-CORRUPTION AND TAX STRATEGY
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 Eni for reporting year) in line with the provisions of the relevant GRI standard (207-4).
Anti-corruption training	<ul> <li>E-learning for resources in a context at medium/high risk of corruption.</li> <li>E-learning for resources in a context at low risk of corruption.</li> <li>General workshop: classroom training events for staff in a context at high risk of corruption.</li> <li>Job specific training: classroom training events for professional areas in a context at risk of corruption.</li> </ul>

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КРІ	Methodology					
ALLIANCES FOR DE	ALLIANCES FOR DEVELOPMENT					
Investments for local development	The indicator refers to the Eni share of spending in local development initiatives carried out by Eni in favour of local communities to promote the improvement of the quality of life and sustainable socio-economic development of communities in operational contexts.					
Grievance	Complaints made by an individual or a group of individuals relating to actual or perceived impacts caused by the company's operational activities.					

КРІ	Methodology
SUPPLIERS	
Suppliers subjected to assessment	The indicator refers to the processes managed by the companies in the boundary; it represents all the suppliers subject to Due Diligence or subject to a qualification process or subject to a performance assessment feedback on HSE or Compliance or commercial conduct or subject to a feedback process or subject to an assessment on human rights issues (based on the SA 8000 standard or similar certification). The indicator therefore refers to all suppliers for which Vendor Management activities are centralized in Eni SpA (i.e. all Italian, mega and international suppliers) and to local suppliers of Eni Ghana, Eni Pakistan, Eni US and Eni Angola, Eni México S. de RL de CV and IEOC.
New suppliers evaluated 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.
Spending to local suppliers	The indicator refers to the 2020 share of expenditure to local suppliers. "Spending to local suppliers" has been defined according to the following alternative methods on the basis of the specific characteristics of the Countries analyzed: 1) "Equity method" (Ghana): the share of expenditure towards local suppliers is determined on the basis of the percentage of ownership of the corporate structure (e.g. for a joint venture with 60% local components, 60% of total expenditure towards the joint venture is considered as expenditure towards local suppliers); 2) "Local currency method" (Angola and UK): the share paid in local currency is identified as expenditure towards local suppliers; 3) "Country registration method" (Iraq and Nigeria): the expenditure towards suppliers registered in the Country and not belonging to international groups/mega suppliers (e.g. suppliers of drilling services/auxiliary drilling services) is identified as local; 4) "Method of registration in the Country + local currency" (Congo and Mexico): expenditure towards suppliers registered in the Country and not belonging to international groups/mega suppliers (e.g. suppliers devices) is identified as local; 4) "Method of registration in the Country + local currency" (Congo and Mexico): expenditure towards suppliers registered in the Country and not belonging to international groups/mega suppliers of drilling services) is identified as local. For the latter, spending in local currency is considered to be local. The selected Countries are Ghana, Angola, UK, Iraq, Nigeria, Congo and Mexico. The Countries selected are those most representative for Eni business from a strategic point of view and in which a significant component of expenditure was recorded compared to the total spent by the Eni Group.

### **GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX**

Disclosure	KPI description	Section and/or page number	
ORGANIZAT	IONAL PROFILE		
102-1	Name of the organization	Annual Report 2020, p. 1	
102-2	Activities, brands, products, and services	Eni for 2020 - A just transition, pp. 4-7	
		Annual Report 2020, pp. 2-3	
102-3	Location of headquarters	Annual Report 2020, back cover	
102-4	Location of operations	Eni for 2020 - A just transition, pp. 4-5	
		Annual Report 2020, p. 2	
102-5	Ownership and legal form	Annual Report 2020, back cover	
		https://www.eni.com/en_IT/company/governance/shareholders.page	
102-6	Market served	Eni for 2020 - A just transition, pp. 4-7	
		Annual Report 2020, pp. 2-3	
102-7	Scale of the organization	Eni for 2020 - A just transition, pp.4-5; 36-37	
		Eni for 2020 - Sustainability performance, pp. 13-16	
		Annual Report 2020, pp. 14-17	
102-8	Information on employees and other workers	Eni for 2020 - A just transition, pp. 37; 39-40	
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102-9	Supply chain	Eni for 2020 - A just transition, pp. 66-67	
		Eni for 2020 - Sustainability performance, p. 37	
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102-10	Significant changes to the organization and its supply chain	Annual Report 2020, pp. 198-200; 369	
102-11	Precaution Principle or approach	Eni for 2020 - A just transition, p. 24	
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102-12	External initiatives	Eni for 2020 - A just transition, pp. 22-23	
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102-13	Membership of association	Eni for 2020 - A just transition, pp. 22-23; 100	
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STRATEGY			
102-14	Statement from senior decision-maker	Eni for 2020 - A just transition, pp. 2-3	
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102-15	Key impacts, risks, and opportunities	Eni for 2020 - A just transition, pp. 24; 31	
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Disclosure	KPI description	Section and/or page number
ETHICS AND	INTEGRITY	
102-16	Values, principles, standards, and norms of behavior	Eni for 2020 - A just transition, pp. 12-13; 16-17; 68-71
		Annual Report 2020, pp. 4-7; 38-39
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GOVERNANC	E	
102-18	Governance structure	Eni for 2020 - A just transition, pp. 14-15; 61-62
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STAKEHOLDE	RENGAGEMENT	
102-40	List of stakeholders groups	Eni for 2020 - A just transition, pp. 22-23
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102-41	Collective bargain agreement	Eni for 2020 - Sustainability performance, pp. 22-23
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102-42	Indentifying and selecting stakeholders	Eni for 2020 - A just transition, pp. 22-23
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102-43	Approach to stakeholder engagement	Eni for 2020 - A just transition, pp. 22-23
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102-44	Key topics and concerns raised	Eni for 2020 - A just transition, pp. 22-23; 84
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		NFI 2020, p. 171
102-46	Defining report content and topic Boundaries	Eni for 2020 - A just transition, pp. 20-21; 100
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102-47	List of material topics	Eni for 2020 - A just transition, pp. 20-21; 100
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102-48	Restatements of information	Eni for 2020 - Sustainability performance, p. 40
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102-49	Changes in reporting	Eni for 2020 - A just transition, pp. 20-21
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Disclosure	KPI description	Section and/or page number
102-51	Date of most recent reports	https://www.eni.com/en-IT/publications.html
102-52	Reporting cycle	Eni for 2020 - Sustainability performance, p. 40
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102-54/102-55	Claims of reporting in accordance with the GRI Standards/GRI content index	Eni for 2020 - A just transition, p. 100
		https://www.eni.com/en_IT/sustainability/our-strategy/reporting.page
		Eni for 2020 - Sustainability performance, pp. 40; 45-53
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102-56	External assurance	Eni for 2020 - A just transition, pp. 97-99
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Material aspect/ GRI Disclosure	GRI Disclosure description	Section and/or page number	Omission
		Green Chemistry, Solutions for the storage of $CO_{a}$	
Economic perform	ance - Management approach (103-1; 103-2;	Boundary: internal and external (Suppliers - RNEF1;	
103-3)		customers - RNEC2)	
		Eni for 2020 - A just transition, pp. 6-9; 12-13; 16; 30; 36; 68; 74; 80-81	
		Eni for 2020 - Sustainability performance, pp. 40; 48	
		NFI 2020, pp. 140-141; 144; 170; 176	
201-2	Financial implications and other risks and	Eni for 2020 - Carbon neutrality by 2050, p. 41	
	opportunities due to climate change	Annual Report 2020, pp. 29; 129-132	
		NFI 2020, pp. 144-150	
Emissions - Manag	jement approach (103-1; 103-2; 103-3)	Boundary: internal and external (Suppliers - RNEF1; customers - RNEC2)	
		Eni for 2020 - A just transition, pp. 28-33	
		Eni for 2020 - Sustainability performance, pp. 40; 48	
		NFI 2020, pp. 140-141; 144-150; 170; 172; 176	
305-1	Direct GHG emissions (Scope 1)	Eni for 2020 - Sustainability performance, pp. 8-11	
		Eni for 2020 - Carbon neutrality by 2050, pp. 43; 48	
		NFI 2020, pp. 148-150; 172	
305-2	Greenhouse gas emissions from energy consumption (Scope 2)	Eni for 2020 - Sustainability performance, pp. 8-11	
		Eni for 2020 - Carbon neutrality by 2050, pp. 47-48	
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305-3	Other indirect GHG emissions (Scope 3)	Eni for 2020 - Sustainability performance, pp. 8-11	
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305-4	GHG emission intensity	Eni for 2020 - Sustainability performance, pp. 8-11	
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		NFI 2020, pp. 148-150; 172	
305-5	Reduction of GHG emissions	Eni for 2020 - Carbon neutrality by 2050, pp. 42-46	
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ),	Eni for 2020 - Sustainability performance, pp. 29-30	
	and other significant air emissions	NFI 2020, pp. 159-161; 174	
Energy - Managem	ent approach (103-1; 103-2; 103-3)	Boundary: internal	
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		NFI 2020, pp. 140-141; 144-150; 170; 172; 176	
302-1	Energy consumption within the organization	Eni for 2020 - Sustainability performance, p. 12	
302-3	Energy intensity	Eni for 2020 - Sustainability performance, p. 12	
		Eni for 2020 - Carbon neutrality by 2050, p. 46	
		NFI 2020, pp. 148-150; 172	
302-4	Reduction of energy consumption	Eni for 2020 - Sustainability performance, p. 12	
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Material aspect/ GRI Disclosure	GRI Disclosure description	Section and/or page number	
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		Eni for 2020 - Sustainability performance, pp. 6-7	
		Eni for 2020 - Carbon neutrality by 2050, pp. 22-23; 36; 41	
DG14	Volume of biofuels produced	Eni for 2020 - Sustainability performance, pp. 9; 11	
		Eni for 2020 - Carbon neutrality by 2050, pp. 26-27	
<b>PEOPLE</b> Employment, divers	ity and inclusion, Training, Occupational health and	l local communities health	
Market presence - Management approach (103-1; 103-2; 103-3)		Boundary: internal	
		Eni for 2020 - A just transition, pp. 36; 40-42	
		Eni for 2020 - Sustainability performance, pp. 40; 49	
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202-2	Proportion of senior management hired from	Eni for 2020 - A just transition, p. 41	
	the local community	Eni for 2020 - Sustainability performance, pp. 13-15	
		NFI 2020, pp. 153-155; 172	
Employment - Mana	agement approach (103-1; 103-2; 103-3)	Boundary: internal	
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		NFI 2020, pp. 140-141; 151-155; 170; 172-173; 176	
401-1	New employee hires and employee turnover	Eni for 2020 - Sustainability performance, pp. 37; 39	
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	n and safety - Management approach (103-1;	Boundary: internal	
103-2; 103-3; 403-1	; 403-2; 403-4; 403-5; 403-7)	Eni for 2020 - A just transition, pp. 14-15; 44; 48	
		Eni for 2020 - Sustainability performance, pp. 40; 49	
		NFI 2020, pp. 140-141; 151-155; 170; 173; 176	
403-10	Work-related ill health	Eni for 2020 - Sustainability performance, pp. 23-24	
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	ion - Management approach (103-1; 103-2;	Boundary: internal	
103-3)		Eni for 2020 - A just transition, pp. 36; 43; 90; 92-93	
		Eni for 2020 - Sustainability performance, pp. 40; 49	
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404-1	Average hours of training per year per	Eni for 2020 - A just transition, pp. 36; 43	
	employee	Eni for 2020 - Sustainability performance, p. 19	
		NFI 2020, pp. 153-155; 172	
404-3	Percentage of employees receiving regular	Eni for 2020 - A just transition, p. 37	
	performance and career development reviews	Eni for 2020 - Sustainability performance, pp. 21-22	
Diversity and equal	opportunity - Management approach (103-1;	Boundary: internal	
103-2; 103-3)		Eni for 2020 - A just transition, pp. 36-42	
		Eni for 2020 - Sustainability performance, pp. 40; 50	
		NFI 2020, pp. 140-141; 151-155; 170; 176	

(continued)

Material aspect/ GRI Disclosure	GRI Disclosure description	Section and/or page number	Omission	
405-1	Diversity of governance bodies and employees	Eni for 2020 - A just transition, pp. 36-41		
		Eni for 2020 - Sustainability performance, pp. 3-4; 13-16		
		Corporate Governance and Shareholding Structure Report 2020, Board of Directors		
		NFI 2020, pp. 153-155		
405-2	Ratio of basic salary and remuneration of women to men	Eni for 2020 - A just transition, pp. 41-42		
		Eni for 2020 - Sustainability performance, pp. 16-18		
<b>SAFETY</b> People safety and a	asset integrity			
	h and safety - Management approach (103-1;	Boundary: internal and external (Suppliers)		
103-2; 103-3; 403-	1; 403-2; 403-4; 403-5; 403-7)	Eni for 2020 - A just transition, pp. 14-15; 44; 48		
		Eni for 2020 - Sustainability performance, pp. 40; 50		
		NFI 2020, pp. 140-141; 156-157; 170; 173; 177		
403-9	Work-related injuries	Eni for 2020 - A just transition, p. 49		
		Eni for 2020 - Sustainability performance, pp. 24-25		
		NFI 2020, pp. 156-157; 173		
0G13	Process safety events	Eni for 2020 - A just transition, p. 51		
		Eni for 2020 - Sustainability performance, p. 25		
	NVIRONMENTAL IMPACTS odiversity, Oil spill, Air quality, Remediation and wast	te		
Water - Manageme	ent approach (103-1; 103-2; 103-3)	Boundary: internal		
		Eni for 2020 - A just transition, pp. 54-56		
		Eni for 2020 - Sustainability performance, pp. 40; 50		
		NFI 2020, pp. 140-141; 157-161; 170; 173; 177		
303-3	Water withdrawal			
303-3	Water withdrawal	NFI 2020, pp. 140-141; 157-161; 170; 173; 177		
303-3	Water withdrawal	<b>NFI 2020, pp. 140-141; 157-161; 170; 173; 177</b> Eni for 2020 - A just transition, pp. 54-56		
303-3 303-4 OG5	Water withdrawal Water discharge	NFI 2020, pp. 140-141; 157-161; 170; 173; 177 Eni for 2020 - A just transition, pp. 54-56 Eni for 2020 - Sustainability performance, pp. 26-27		
		NFI 2020, pp. 140-141; 157-161; 170; 173; 177 Eni for 2020 - A just transition, pp. 54-56 Eni for 2020 - Sustainability performance, pp. 26-27 NFI 2020, pp. 159-161; 173		
303-4 OG5		NFI 2020, pp. 140-141; 157-161; 170; 173; 177 Eni for 2020 - A just transition, pp. 54-56 Eni for 2020 - Sustainability performance, pp. 26-27 NFI 2020, pp. 159-161; 173 Eni for 2020 - Sustainability performance, pp. 26-27		
303-4 OG5	Water discharge	NFI 2020, pp. 140-141; 157-161; 170; 173; 177 Eni for 2020 - A just transition, pp. 54-56 Eni for 2020 - Sustainability performance, pp. 26-27 NFI 2020, pp. 159-161; 173 Eni for 2020 - Sustainability performance, pp. 26-27 NFI 2020, pp. 159-161; 173		
303-4 OG5	Water discharge	NFI 2020, pp. 140-141; 157-161; 170; 173; 177         Eni for 2020 - A just transition, pp. 54-56         Eni for 2020 - Sustainability performance, pp. 26-27         NFI 2020, pp. 159-161; 173         Eni for 2020 - Sustainability performance, pp. 26-27         NFI 2020, pp. 159-161; 173         Eni for 2020, pp. 159-161; 173         Boundary: internal		
303-4 OG5	Water discharge	NFI 2020, pp. 140-141; 157-161; 170; 173; 177         Eni for 2020 - A just transition, pp. 54-56         Eni for 2020 - Sustainability performance, pp. 26-27         NFI 2020, pp. 159-161; 173         Eni for 2020 - Sustainability performance, pp. 26-27         NFI 2020, pp. 159-161; 173         Eni for 2020, pp. 159-161; 173         Boundary: internal         Eni for 2020 - A just transition, pp. 54; 58		
303-4 OG5 <b>Biodiversity - Mana</b>	Water discharge agement approach (103-1; 103-2; 103-3) Operational sites owned, leased, managed in,	NFI 2020, pp. 140-141; 157-161; 170; 173; 177         Eni for 2020 - A just transition, pp. 54-56         Eni for 2020 - Sustainability performance, pp. 26-27         NFI 2020, pp. 159-161; 173         Eni for 2020 - Sustainability performance, pp. 26-27         NFI 2020, pp. 159-161; 173         Boundary: internal         Eni for 2020 - A just transition, pp. 54; 58         Eni for 2020 - Sustainability performance, pp. 40; 50		
303-4 OG5	Water discharge agement approach (103-1; 103-2; 103-3)	NFI 2020, pp. 140-141; 157-161; 170; 173; 177         Eni for 2020 - A just transition, pp. 54-56         Eni for 2020 - Sustainability performance, pp. 26-27         NFI 2020, pp. 159-161; 173         Eni for 2020 - Sustainability performance, pp. 26-27         NFI 2020, pp. 159-161; 173         Boundary: internal         Eni for 2020 - A just transition, pp. 54; 58         Eni for 2020 - Sustainability performance, pp. 40; 50         NFI 2020, pp. 140-141; 157-162; 170; 173; 177		

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Material aspect/ GRI Disclosure	GRI Disclosure description	Section and/or page number	Omissio
Effluents and waste	e - Management approach (103-1; 103-2; 103-3)	Boundary: internal	
		Eni for 2020 - A just transition, p. 54	
		Eni for 2020 - Sustainability performance, pp. 40; 51	
		NFI 2020, pp. 140-141; 157-161; 170; 173; 177	
306-2	Management of significant waste-related	Eni for 2020 - Sustainability performance, p. 30	
	impacts	NFI 2020, pp. 159-161; 173	
OG7	Waste from drilling activities	Eni for 2020 - Sustainability performance, p. 30	
306-3	Waste generated	Eni for 2020 - Sustainability performance, pp. 28-29	
		NFI 2020, pp. 159-161; 173	
OG6	Hydrocarbon volumes sent to flaring or venting	Eni for 2020 - Sustainability performance, p. 9	
		Eni for 2020 - Carbon neutrality by 2050, pp. 44-45; 48	
	pliance - Management approach	Boundary: internal	
(103-1; 103-2; 103-	3)	Eni for 2020 - Sustainability performance, pp. 40; 51	
		NFI 2020, pp. 140-141; 157-162; 170; 177	
307-1	Evironmental compliance	Annual Report 2020, pp. 264-279	
-	nd local communities, Supply chain and Security - Management approach (103-1; 103-2; 103-3)	Boundary: internal and external (Local security forces and Suppliers - RNEF1)	
		Eni for 2020 - A just transition, pp. 60-67	
		Eni for 2020 - Sustainability performance, pp. 40; 51	
		NFI 2020, pp. 140-141; 162-164; 170; 174; 177	
406-1	Incidents of discrimination and corrective actions taken	Eni for 2020 - Sustainability performance, pp. 31-32	
		NFI 2020, pp. 164; 174	
Security practices -	Management approach (103-1; 103-2; 103-3)	Boundary: internal and external (Local security forces and Suppliers - RNEF1)	
		Eni for 2020 - A just transition, pp. 48-53	
		Eni for 2020 - Sustainability performance, pp. 40; 51	
		NFI 2020, pp. 140-141; 162-164; 170; 174; 177	
410-1	Security personnel trained in human rights policies or procedures	Eni for 2020 - A just transition, pp. 63; 65	
		Eni for 2020 - Sustainability performance, pp. 31-32	
		NFI 2020, pp. 164; 174	
Human rights asses 103-3)	ssment - Management approach (103-1; 103-2;	Boundary: internal and external (Local security forces and Suppliers - RNEF1)	
		Eni for 2020 - A just transition, pp. 60; 63	
		Eni for 2020 - Sustainability performance, pp. 40; 52	



Material aspect/ GRI Disclosure	GRI Disclosure description	Section and/or page number	Omissio
112-2	Training on human rights	Eni for 2020 - A just transition, p. 63	
		Eni for 2020 - Sustainability performance, pp. 31-32	
		NFI 2020, p. 164	
Suppliers and socia 103-2; 103-3)	l assessment - Management approach (103-1;	Boundary: internal and external (Local security forces and Suppliers - RNEF1)	
		Eni for 2020 - A just transition, pp. 60; 66-67	
		Eni for 2020 - Sustainability performance, pp. 40; 52	
		NFI 2020, pp. 140-141; 165; 170; 174; 177	
414-1	New suppliers that were screened	Eni for 2020 - A just transition, p. 67	
	using social criteria	Eni for 2020 - Sustainability performance, p. 37	
		NFI 2020, pp. 165; 174	
	SINESS MANAGEMENT		
	anagement approach (103-1; 103-2; 103-3)	Boundary: internal and external (Suppliers - RPEF3)	
		Eni for 2020 - A just transition, pp. 68-71	
		Eni for 2020 - Sustainability performance, pp. 40; 52	
		NFI 2020, pp. 140-141; 166-167; 170; 174; 178	
205-2	Communication and training on anti-corruption policies and procedures	Eni for 2020 - A just transition, pp. 70-71	
		Eni for 2020 - Sustainability performance, pp. 33-34	
		NFI 2020, pp. 166-167; 174; 178	
205-3	Confirmed incidents of corruption	Eni for 2020 - Sustainability performance, pp. 33-34	
	and actions taken	NFI 2020, p. 167	
	approach (103-1; 103-2; 103-3; 207-1; 207-2;	Boundary: internal	
207-3)		Eni for 2020 - A just transition, pp. 68-69	
		Eni for 2020 - Sustainability performance, pp. 40; 52	
		NFI 2020, pp. 140-141; 166-167; 170; 174; 178	
207-4	Tax: Country-by-Country reporting	NFI 2020, pp. 166-167; 174. See Note 32 on the Consolidated Financial Statements for further information.	
ACCESS TO ENER	GY, LOCAL DEVELOPMENT THROUGH PUBLIC- ation, Education and training, Access to water and s	PRIVATE PARTNERSHIPS sanitation, Health	
ndirect economic i	mpacts - Management approach	Boundary: internal	
(103-1; 103-2; 103-	3)	Eni for 2020 - A just transition, pp. 74-96	
		Eni for 2020 - Sustainability performance, pp. 40; 52	
		NFI 2020, pp. 140-141; 168-170; 174; 178	
203-1	Infrastructure investments and services	Eni for 2020 - A just transition, pp. 78-79; 90-93	
	supported	Eni for 2020 - Sustainability performance, pp. 35-36	
		NFI 2020, pp. 169; 174	
203-2	Significant Indirect Economic Impacts	Eni for 2020 - A just transition, pp. 94-96	
		Eni for 2020 - Sustainability performance, pp. 35-36	

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Material aspect/ GRI Disclosure	GRI Disclosure description	Section and/or page number	Omissio
Economic performa 103-3)	ance - Management approach (103-1; 103-2;	Boundary: internal	
		Eni for 2020 - Sustainability performance, pp. 40; 53	
		NFI 2020, pp. 140-141; 170; 178	
201-1	Direct economic value generated and distributed	Eni for 2020 - Sustainability performance, p. 5	
	distributed	NFI 2020, p. 178	
Local communities - Management approach (103-1; 103-2; 103-3)		Boundary: internal	
		Eni for 2020 - A just transition, pp. 22-23; 74-96	
		Eni for 2020 - Sustainability performance, pp. 40; 53	
		NFI 2020, pp. 140-141; 168-170; 178	
413-1	Operations with local community engagement,	Eni for 2020 - A just transition, pp. 22-23; 74-96	
	impact assessments, and development programs	Eni for 2020 - Sustainability performance, pp. 35-36	
		NFI 2020, pp. 168-169	
OG10	Significant disputes with local communities and indigenous peoples	Eni for 2020 - Sustainability performance, pp. 31-32; 36	
LOCAL CONTENT			
Procurement practi 103-3)	ices - Management approach (103-1; 103-2;	Boundary: internal and external (Suppliers - RNEF1)	
103-3)		Eni for 2020 - A just transition, pp. 60; 74; 88; 94-96	
		Eni for 2020 - Sustainability performance, pp. 40; 53	
		NFI 2020, pp. 140-141; 168-170; 174; 178	
204-1	Proportion of spending on local suppliers	Eni for 2020 - Sustainability performance, p. 37	
		NFI 2020, pp. 168-169; 174	
DIGITALIZATION,	INNOVATION AND CYBER SECURITY		
	elopment - Management approach (103-1; 103-2;	Boundary: internal	
103-3)		Eni for 2020 - A just transition, pp. 25-27	
		Eni for 2020 - Sustainability performance, pp. 40; 53	
		NFI 2020, pp. 140-141; 144-157; 178	

RNES: Reporting not extended to suppliers.
 RNEC: Reporting not extended to customers.
 RPES: Reporting partially extended to suppliers.

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

		Consolidated non-financial report	Eni for - Carbon neutrality by 2050
GOVERNANCE			
Represent Company governance	a) Monitoring from BoD side	$\checkmark$	Section Role of the Board, p. 8
referring to risk and opportunities connected to climate change.	b) Role of management	Key elements	Section Role of management, p. 9
STRATEGY			
Represent actual and potential impacts of risks and opportunities connected to climate change on	a) Risks and opportunities related to climate	$\checkmark$	Section Risks and opportunities related to climate change, pp. 12-15
business, on the strategy and on the financial planning wherever the information is material.	b) Incidence of risks and opportunities related to climate	Key elements	Section Risks and opportunities related to climate change, pp. 12-15 and Section Strategy, pp. 16-41
	c) Strategy resilience		Section Strategy, pp. 16-41 For a summary of the main financials commitments, see the table on p. 41 in the Eni for 2020 - Carbon neutrality by 2050 document.
RISK MANAGEMENT			
Represent how the Company identifies, evaluates and deals with risks connected to climate change.	a) Identification and evaluation processes	$\checkmark$	Section Integrated climate risk management model, pp. 10-11
risks connected to climate change.	b) Management processes	Key elements	Section Integrated climate risk management model, pp. 10-11
	c) Integration for comprehensive risk management		Section Integrated climate risk management model, pp. 10-11
METRICS & TARGETS			
Represent metrics and targets used	a) Used metrics	$\checkmark$	Section Metrics, p. 48
to evaluate and manage risks and opportunities linked to climated	b) GHG emissions	Key elements	Section Metrics, p. 48
change wherever the information is material.	c) Targets		Section Metrics, p. 48

In addition, Scope 1 and Scope 2 GHG emissions are subject to a reasonable assurance by PwC with the aim of ensuring even greater solidity of these data of strategic importance for Eni (for further information, see section "Statement on GHG accounting and reporting - year 2020" attached to Eni for 2020 - Carbon neutrality by 2050 document).

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

Topics	Core metrics and disclosures	Eni Disclosure	
Governing purpose	Setting purpose	Eni for 2020 - A just transition, pp. 14-15 Annual Report 2020, pp. 4-7; 38-39	
Quality of governing body	Governance body composition	Eni for 2020 - A just transition, pp. 3-4 Corporate Governance and Shareholding Structure Report 2020, Board of Directors NFI 2020, pp. 153-155	
Stakeholder engagement	Material issues impacting stakeholders	Eni for 2020 - A just transition, pp. 20-23; 84 NFI 2020, pp. 170; 176-178 Annual Report 2020, pp. 18-19	
Ethical behaviour	Anti-corruption	Eni for 2020 - A just transition pp. 70-71 Eni for 2020 - Sustainability performance, pp. 33-34 NFI 2020, p. 167	
	Protected ethics advice and reporting mechanisms	Eni for 2020 - A just transition, p. 71 Eni for 2020 - Sustainability performance, pp. 33-34 NFI 2020, pp. 138; 140	
Risk and opportunity oversight	Integrating risk and opportunity into business process	Eni for 2020 - A just transition, p. 24 Eni for 2020 - Carbon neutrality by 2050, pp. 10-15 Annual Report 2020, pp. 26-31; 114-134	
Climate change	Greenhouse gas (GHG) emissions	Eni for 2020 - Sustainability performance, pp. 8-11 Eni for 2020 - Carbon neutrality by 2050, pp. 41-44; 48 NFI 2020, pp. 148-150; 159-161; 172; 174	
	TCFD implementation	Eni for 2020 - A just transition, pp. 30-33 Eni for 2020 - Sustainability performance, p. 54 Eni for 2020 - Carbon neutrality by 2050, p. 49 NFI 2020, pp. 140-141; 144-150; 170; 172; 176	
Nature loss	Land use and ecological sensitivity	Eni for 2020 - A just transition, p. 58 Eni for 2020 - Sustainability performance, pp. 26-27 NFI 2020, pp. 159-162; 173	
Freshwater availability	Water consumption and withdrawal in water-stressed areas	Eni for 2020 - A just transition, pp. 55-56 Eni for 2020 - Sustainability performance, pp. 26-27 NFI 2020, pp. 159-161; 173	
Dignity and equality	Diversity and inclusion	Eni for 2020 - A just transition, p. 37 Eni for 2020 - Sustainability performance, pp. 13-15	
	Pay equality	Eni for 2020 - A just transition, p. 41 Eni for 2020 - Sustainability performance, pp. 16-17 NFI 2020, pp. 140-141; 151-155; 170; 176 Report on remuneration policy and remuneration paid 2021 p. 12	
	Wage level	Eni for 2020 - A just transition, p. 42 Eni for 2020 - Sustainability performance p. 18 NFI 2020, pp. 140-141; 151-155; 170; 176 Report on remuneration policy and remuneration paid 2021 p. 13	
	Risk for incident of child, forced or compulsory labour	Eni for 2020 - A just transition, pp. 60-67 NFI 2020, pp. 140-141; 162-164; 170; 174; 177	



Topics	Core metrics and disclosures	Eni Disclosure
Health and well being	Health and safety	Eni for 2020 - A just transition, pp. 42; 45-53 Eni for 2020 - Sustainability performance, pp. 18-19; 23-25 NFI 2020, pp. 140-141; 156-157; 170; 173; 177
Skills for the future	Training provided	Eni for 2020 - A just transition, p. 43 Eni for 2020 - Sustainability performance, p. 19 NFI 2020, pp. 153-155; 172
Employment and wealth generation	Absolute number and rate of employment	Eni for 2020 - A just transition, pp. 36-41 Eni for 2020 - Sustainability performance, pp. 13-16 NFI 2020, pp. 153-155; 173
	Economic contribution	Eni for 2020 - Sustainability performance, p. 5 NFI 2020, p. 178
	Financial investment contribution	Eni for 2020 - Sustainability performance, p. 5 NFI 2020, p. 178
Innovation of better products and services	Total R&D expenses	Eni for 2020 - A just transition, pp. 5; 17; 25 Eni for 2020 - Sustainability performance, pp. 6-7 Eni for 2020 - Carbon neutrality by 2050, pp. 5; 36-37; 48 NFI 2020, pp. 148-150
Community and social vitality	Total tax paid	Eni for 2020 - Sustainability performance, p. 5 NFI 2020, p. 140-141; 170; 178

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

Aspect	Code	Metrics	Eni Disclosure
Greenhouse Gas Emissions	EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions- limiting regulations	Eni for 2020 - Sustainability performance, pp. 8-11 Eni for 2020 - Carbon neutrality by 2050, pp. 5; 41-45; 48
	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 2020 - Sustainability performance, pp. 8-11 Eni for 2020 - Carbon neutrality by 2050, pp. 5; 41-45; 48
	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 2020 - Sustainability performance, pp. 8-11 Eni for 2020 - Carbon neutrality by 2050, pp. 8-19; 41-46
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> 0), (2) SO <sub>x</sub> , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Eni for 2020 - Sustainability performance, pp. 29-30
Water Management	EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Eni for 2020 - A just transition, p. 55 Eni for 2020 - Sustainability performance, pp. 26-27
	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 2020 - Sustainability performance, pp. 26-27
	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 2020 - A just transition, pp. 54; 56-58 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 2020 - A just transition, pp. 56-57 Eni for 2020 - Sustainability performance, pp. 28-29
	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: 6.6% Proved + probable reserves: 11.0%.
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Proved reserves: 0% Proved + 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 2020 - A just transition, pp. 60-67; 85-87; 89 Eni for - Human rights June 2020, pp. 34-39; 68-84

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

(continued)

Aspect	Code	Metrics	Eni Disclosure
Community Relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Eni for 2020 - A just transition, pp. 22-24; 74-96 Eni for - Human rights June 2020, pp. 68-78; 85-86; 88-89; 92-95
	EM-EP-210b.2	Number and duration of non-technical delays	Not available
Workforce Health & Safety	EM-EP-320a.1	<ol> <li>Total recordable incident rate (TRIR),</li> <li>fatality rate,</li> <li>near miss frequency rate (NMFR), and</li> <li>average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees</li> </ol>	Eni for 2020 - A just transition; pp. 43; 49 Eni for 2020 - Sustainability performance; pp. 24-25 (detail related to short-service employees excluded)
	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Eni for 2020 - A just transition, pp. 48-53
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 2020 - Carbon neutrality by 2050, p. 20
	EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Not reported. Detailed information related to Eni's GHG direct and indirect emissions is available in the "Statement on GHG accounting and reporting - year 2020" attached to "Eni for 2020 - Carbon neutrality by 2050" and it is subject to third party independent assurance.
	EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	Eni for 2020 - Carbon neutrality by 2050, p. 41 (generated revenues excluded)
	EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	Eni for 2020 - Carbon neutrality by 2050, pp. 12-15; 20-21
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: 21% Proved + probable reserves: 18%.
	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Eni for 2020 - A just transition, pp. 68-71
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 2020 - Carbon neutrality by 2050, p. 40
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 2020 - A just transition, p. 51 Eni for 2020 - Sustainability performance, pp. 24-25
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Eni for 2020 - A just transition, p. 24 Eni for 2020 - Carbon neutrality by 2050, pp. 10-15
Activity	EM-EP 000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Eni Fact Book 2020, pp. 32-34 (for oil and natural gas production). Production of synthetic oil and gas is 0.
	EM-EP 000.B	Number of offshore sites	Eni Fact Book 2020, p. 35
	EM-EP 000.C	Number of terrestrial sites	Eni Fact Book 2020, p. 35

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#### Headquarters

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## Eni for 2020 - Sustainability Report



