

TOPIC	TREND compared with 2021	IMPACT MATERIALITY	FINANCIAL MATERIALITY		
		Positive Impacts	Negative Impacts	Significance	Significance
<b>Combating climate change</b> SDG: 7 9 12 13 15 17	↑	Reducing climate-altering emissions with decarbonization strategies, technology development and consumer awareness	Climate-changing emissions in the course of their activities or along the value chain		
<b>Development of human capital</b> SDG: 4 5 8 10 <b>Diversity, inclusion and work-life balance</b> SDG: 3 4 5 8 10 <b>Health and safety of workers</b> SDG: 2 3 6 8 <b>Asset integrity</b> SDG: 8 9 11 14 <b>Reduction of environmental impacts</b> SDG: 3 6 9 11 12 14 15 <b>Circular economy</b> SDG: 6 12 14 15 <b>Protection of human rights</b> SDG: 1 2 3 8 10 16 <b>Responsible supply chain management</b> SDG: 3 5 7 8 9 10 12 13 16 17 <b>Customer relations</b> SDG: 7 12 16 <b>Transparency, anti-corruption and tax strategy</b> SDG: 16 17 <b>Closure and rehabilitation</b> SDG: 4 8 11 14 15	↑	Expanding employees' skills and improving career opportunities through continuous training	Inadequate employee training, non-compliance with contractual rules, freedom of association and collective bargaining, job insecurity		
	↓	Increase employee well-being through adequate welfare and equal opportunity plans	Worsening well-being of workers and their families and cases of discrimination		
	↓	Training and awareness-raising activities on health and safety; reduction of accidents and injuries thanks to the use of technology	Injuries, occupational disease and/or damage to health due to non-compliance with regulations; breakdown and/or malfunction of company facilities and assets; exposure to hazardous substances; etc.		
	↓	Service reliability through proper maintenance and constant monitoring of infrastructure and asset integrity	Business disruptions caused by infrastructure and asset failure		
	↑	Creation of new natural habitats through the use of abandoned structures, land conservation projects, land restoration/land remediation and forest conservation	Environmental damage, loss of biodiversity and increased risk of droughts		
	↑	Reducing the use of natural resources through business practices and processes aimed at recycling and recovery			
	↑	Protection and respect of human rights through due diligence on corporate activities and those of suppliers and business partners	Violation of the human rights of workers, local communities and indigenous peoples		
	↓	Spreading environmental and social sustainability principles through the involvement of suppliers and supply chain partners	Suppliers' violation of workers' rights and negative environmental impact due to Eni's failure to monitor them		
	↑	Fostering strong customer relationships through engagement, listening and customer care	Interruption of the service offered (e.g. energy supply) to customers for reasons attributable to Eni		
	↓	Countering the spread of illicit practices with headmasters and training in anti-corruption, creation of economic value in the territories of presence with investments, payment of taxes and royalties	Incidents of corruption and illegal conduct with possible economic repercussions on markets and companies caused by tax evasion, monopolistic policies and lobbying practices		
New	Re-use of abandoned facilities, materials and plants for the benefit of local communities and the circular economy	Loss of jobs and failure to upgrade employees' skills due to plant or site closures			
<b>Local development</b> SDG: 1 2 3 4 5 6 7 8 9 10 13 15 17	↓	Development of communities and local entrepreneurship through initiatives in various policy areas, including partnerships and business agreements with local suppliers	Violation of community rights, well-being and involuntary resettlement; unequal compensation; and exploitation of natural resources to the detriment of local communities		
	↓	Building infrastructure and improving service quality in remote areas	Dispersion and inefficiency in the distribution network with effects on the community and environment		
<b>Innovation</b> SDG: 7 9 12 13	↑	Innovation and transformation initiatives, also involving supply chain companies and partners			
	–	Improving cybersecurity in Countries of presence through partnerships with institutions and companies	Loss of data and personal information of employees, customers, partners, etc.		

Carbon neutrality by 2050 Operational excellence Alliances for development Transversal themes

(67) Compared to the previous analysis, three topics were merged into existing topics in 2022: "Low carbon technologies" with "Combating climate change", "Biodiversity" with "Reducing environmental impact" and "Local content" with "Local development".