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TRANSPARENCY 3-3 (11.19.1, 11.20.1, 11.21.1, 11.22.1) GRI 206: Anti-com 206-1 (11.19.2) GRI 205: Anti-corre 205-1 (11.20.2) 205-2 (11.20.3)	ANTI-CORRUPTION AND TAX STRATEGY Management of material topics Appetitive behavior 2016 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices uption 2016 Operations assessed for risks related to corruption Communication and training about anti-corruption policies and procedures Confirmed incidents of corruption and actions taken	Eni for 2022 – A Just Transition, pp. 80-83 NFI 2022, pp. 157; 160-161; 191-193; 218-219; 230 Boundary: internal and external Eni for 2022 – Sustainability Performance, p. 38 NFI 2022, pp. 193; 207 Boundary: internal and external Eni for 2022 – A Just Transition, pp. 81-82 Eni for 2022 – Sustainability Performance, p. 39 NFI 2022, pp. 191-193 Eni for 2022 – A Just Transition, p. 82 Eni for 2022 – Sustainability Performance, pp. 38-39; 48 NFI 2022, pp. 190-193; 224 Eni for 2022 – Sustainability Performance, p. 38 NFI 2022, pp. 191; 193	

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

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

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