

Reference tables with respect to referenced standards and guidelines

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

GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX

Material Appearance/ GRI Standards	GRI Description/Disclosure	Section and/or page number	Omission
GRI 2: GENERAL DISCLOSURE 2021			
The organisation and its reporting practices			
2-1	Organizational details	Eni for 2023 - A Just Transition, pp. 1; 6-7; 113 Eni for 2023 - Sustainability performance, p. 1; retrocover III Annual Report 2023, pp. 6-7; 52-70; 78-95 https://www.eni.com/en-IT/governance.html	
2-2	Entities included in the organisation's sustainability reporting	Eni for 2023 - Sustainability performance, p. 44 NFI 2023, pp. 212-213	
2-3	Reporting period, frequency and point of contact	Eni for 2023 - A Just Transition, p. 112-113 Eni for 2023 - Sustainability performance, p. 77; p. 79 NFI 2023, pp. 212-213	
2-4	Review of information	Eni for 2023 - A Just Transition, p. 68 Eni for 2023 - Sustainability performance, pp. 28-29 NFI 2023, pp. 158; 173; 177; 212-213	
2-5	External assurance	Eni for 2023 - A Just Transition, pp. 109-111 Eni for 2023 - Sustainability performance, pp. 73-76 Annual Report 2023, p. 2	
Businesses and workers			
2-6	Businesses, value chain and other business relationships	Eni for 2023 - A Just Transition, pp. 6-9 Annual Report 2023, pp. 6-7; 52-71; 78-95	
2-7	Employees	Eni for 2023 - A Just Transition, pp. 6; 11; 53; 56-57 Eni for 2023 - Sustainability performance, pp. 15-19 NFI 2023, pp. 159-165; 215	
2-8	Non-employees	Eni for 2023 - Sustainability performance, pp. 15-19; 46 NFI 2023, pp. 164; 215	
Governance			
2-9	Governance structure and composition	Eni for 2023 - A Just Transition, pp. 21-25 Eni for 2023 - Sustainability performance, pp. 5-6; 45 Annual Report 2023, pp. 32-43	
2-10	Appointment and selection of the highest governing body	Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 32-43	
2-11	President of the highest governing body	Annual Report 2023, pp. 32-43	
2-12	Role of the highest governing body in impact management control	Eni for 2023 - A Just Transition, pp. 21-25 Eni for 2023 - Sustainability performance, pp. 5-6 Annual Report 2023, pp. 38-43	

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

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2-27	Compliance with laws and regulations	Eni for 2023 - Sustainability performance, pp. 38-39 NFI 2023, pp. 197-199	
2-28	Membership in associations	Eni for 2023 - A Just Transition, pp. 16-17; 20; 26; 37; 56; 66; 78-80; 106 Annual Report 2023, pp. 20-21	

Stakeholder engagement

2-29	Approach to stakeholder engagement	Eni for 2023 - A Just Transition, pp. 16-17; 85; 87; 88; 92-93 Annual Report 2023, pp. 20-21	
2-30	Collective agreements	Eni for 2023 - Sustainability performance, pp. 25; 46 NFI 2023, pp. 160; 163; 165; 212-213	

GRI 3: MATERIAL TOPICS 2021

Information on material topics

3-1	Process for determining material topics	Eni for 2023 - A Just Transition, pp. 14-15 NFI 2023, pp. 210-211	
3-2	List of material topics	Eni for 2023 - A Just Transition, pp. 14-15 NFI 2023, pp. 210-211	
3-3	Management of material topics	Included in the specific sections	

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

Reduction of GHG emissions; Development of low carbon technologies

3-3 (11.1.1, 11.2.1, 11.3.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 30-50 NFI 2023, pp. 144; 148-149; 152-158; 210-211	
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GRI 201: Economic performance 2016

Perimeter: internal and external

201-2 (11.2.2)	Financial implications and other risks and opportunities due to climate change	Eni for 2023 - A Just Transition, p. 46 Annual Report 2023, pp. 124-126 NFI 2023, pp. 150-151; 153-154	
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GRI 302: Energy 2016

Perimeter: internal

302-1 (11.1.2)	Energy consumed within the organisation	Eni for 2023 - Sustainability performance, pp. 14; 46 NFI 2023, pp. 155-158; 214-215	
302-2 (11.1.3)	Energy consumed outside the organisation		Information not available. Reporting will be evaluated considering the availability of an applicable method
302-3 (11.1.4)	Energy intensity	Eni for 2023 - Sustainability performance, pp. 14; 46 NFI 2023, pp. 155-158; 214-215	
302-4	Reducing energy consumption	Eni for 2023 - Sustainability performance, p. 14	

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GRI 305: Emissions 2016		Perimeter: internal and external	
305-1 (11.1.5)	Direct GHG emissions (Scope 1)	Eni for 2023 - Sustainability performance, pp. 12-13; 45; 66-70 NFI 2023, pp. 155-158; 214	
305-2 (11.1.6)	Indirect GHG emissions from energy consumption (Scope 2)	Eni for 2023 - Sustainability performance, pp. 12-13; 45; 66-70 NFI 2023, pp. 155-158; 214	
305-3 (11.1.7)	Other indirect GHG emissions (Scope 3)	Eni for 2023 - Sustainability performance, pp. 12-13; 45; 66-72 NFI 2023, pp. 155-158; 214	
305-4 (11.1.8)	Intensity of GHG emissions	Eni for 2023 - Sustainability performance, pp. 12-13; 45-46 NFI 2023, pp. 155-158; 214	
305-5 (11.2.3)	Reduction of GHG emissions	Eni for 2023 - Sustainability performance, p. 14 NFI 2023, pp. 155-158	
305-7 (11.3.2)	Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant emissions	Eni for 2023 - Sustainability performance, pp. 34; 48 NFI 2023, pp. 170-172; 217	
DEVELOPMENT OF HUMAN CAPITAL			
Employment; Training			
3-3 (11.10.1, 11.11.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 52-60 NFI 2023, pp. 144; 148-149; 159-165; 210-211	
GRI 401: Employment 2016		Perimeter: internal	
401-1 (11.10.2)	New hires and turnover	Eni for 2023 - Sustainability performance, pp. 17-19; 47 NFI 2023, pp. 161-162; 164; 215	
401-2 (11.10.3)	Benefits provided for full-time employees, but not for part-time or fixed-term employees	Eni for 2023 - A Just Transition, p. 59 Eni for 2023 - Sustainability performance, p. 23 NFI 2023, pp. 160-161	
GRI 402: Labour relations in management 2016		Perimeter: internal	
402-1 (11.10.5)	Minimum notice period for operational changes	Eni for 2023 - Sustainability performance, p. 46 NFI 2023, p. 215	
GRI 404: Training and Education 2016		Perimeter: internal	
404-1 (11.10.6, 11.11.4)	Average annual training hours per employee	Eni for 2023 - A Just Transition, p. 60 Eni for 2023 - Sustainability performance, pp. 23-24 NFI 2023, pp. 162-163; 164; 215	
404-3	Percentage of employees receiving regular performance and professional development appraisals	Eni for 2023 - Sustainability performance, p. 24 NFI 2023, pp. 159-160; 163	
DIVERSITY, INCLUSION AND WORK-LIFE BALANCE			
3-3 (11.10.1, 11.11.1, 11.14.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 54-59 NFI 2023, pp. 144; 148-149; 159-165; 210-211	
GRI 202: Market presence 2016		Perimeter: internal	
202-2 (11.11.2, 11.14.3)	Proportion of senior managers hired from the local community	Eni for 2023 - A Just Transition, pp. 56-57 NFI 2023, pp. 144; 148-149; 159-165; 210-211	
GRI 401: Employment 2016		Perimeter: internal	
401-3 (11.10.4, 11.11.3)	Parental leave	Eni for 2023 - A Just Transition, p. 59 Eni for 2023 - Sustainability performance, pp. 22-23; 47 NFI 2023, pp. 163; 215	Information on points d. and e. (with regard to only the retention rate) not available. Eni is committed to covering the indicator in future reporting cycles

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

Material Appearance/ GRI Disclosure ^(a)	GRI Description/Disclosure ^(a)	Section and/or page number	Omission
GRI 303: Water and wastewater 2018		Perimeter: internal	
303-1 (11.6.2)	Interaction with water as a shared resource	Eni for 2023 - A Just Transition, pp. 68-70 NFI 2023, pp. 168-169	
303-2 (11.6.3)	Management of impact related to water discharge	Eni for 2023 - A Just Transition, pp. 68-70 NFI 2023, pp. 168-169	
303-3 (11.6.4)	Water withdrawal	Eni for 2023 - A Just Transition, pp. 68-69 Eni for 2023 - Sustainability performance, pp. 29-30; 47 NFI 2023, pp. 170-171; 173; 217	
303-4 (11.6.5)	Water disposal	Eni for 2023 - Sustainability performance, pp. 29-30; 47 NFI 2023, pp. 170-171; 173; 217	
303-5 (11.6.6)	Water consumption	Eni for 2023 - Sustainability performance, pp. 29-30; 47 NFI 2023, pp. 170-171; 173	
GRI 304: Biodiversity 2016		Perimeter: internal	
304-1 (11.4.2)	Operational sites owned, leased, managed in (or adjacent to) protected areas and areas of high biodiversity value outside protected areas	Eni for 2023 - Sustainability performance, pp. 30-31; 48 NFI 2023, pp. 170-172; 174; 216	
304-2 (11.4.3)	Significant impact of activities, products and services on biodiversity	Eni for 2023 - A Just Transition, pp. 71-72 Eni for 2023 - Sustainability performance, pp. 30-31; 48 NFI 2023, pp. 170-172; 174; 216	
304-3 (11.4.4)	Protected or restored habitats	Eni for 2023 - A Just Transition, pp. 71-72 Eni for 2023 - Sustainability performance, pp. 30-33; 48 NFI 2023, pp. 170-172; 174; 216	
304-4 (11.4.5)	Species listed on the IUCN "Red List" and national lists that find their habitat in the organisation's areas of operation	Eni for 2023 - Sustainability performance, pp. 31; 48 NFI 2023, pp. 174; 216	
CIRCULAR ECONOMY			
3-3 (11.5.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 68; 73 NFI 2023, pp. 144; 148-149; 168-169; 210-211	
GRI 306: Waste 2020		Perimeter: internal	
306-1 (11.5.2)	Waste generation and significant waste-related impact	Eni for 2023 - A Just Transition, pp. 68; 73 NFI 2023, pp. 168-169	
306-2 (11.5.3)	Management of significant waste-related impact	Eni for 2023 - A Just Transition, p. 73 NFI 2023, pp. 168-169	
306-3 (11.5.4)	Waste generated	Eni for 2023 - Sustainability performance, pp. 34-35; 48 NFI 2023, pp. 171-173; 217	
306-4 (11.5.5)	Waste not destined for disposal	Eni for 2023 - Sustainability performance, pp. 34; 48 NFI 2023, pp. 171-173; 217	
306-5 (11.5.6)	Waste destined for disposal	Eni for 2023 - Sustainability performance, pp. 34; 48 NFI 2023, pp. 171-173; 217	
PROTECTION OF HUMAN RIGHTS			
Workers; Community; Supply chain; Security			
3-3 (11.11.1, 11.13.1, 11.18.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 76-81 NFI 2023, pp. 145; 148-149; 174-176; 210-211	
GRI 406: Non-discrimination 2016		Perimeter: internal and external	
406-1 (11.11.7)	Discrimination incidents and corrective measures taken	Eni for 2023 - Sustainability performance, pp. 37; 49 NFI 2023, pp. 176-177; 217	

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GRI 407: Freedom of association and collective bargaining agreements 2016		Perimeter: internal and external	
407-1 (11.13.2)	Activities and suppliers where the right to freedom of association and collective bargaining may be at risk	Eni for 2023 - A Just Transition, pp. 77-78; 82-88 NFI 2023, pp. 174-176	
GRI 410: Safety practices 2016		Perimeter: internal and external	
410-1 (11.18.2)	Security personnel trained in human rights policies or procedures	Eni for 2023 - Sustainability performance, p. 36 NFI 2023, pp. 176-177; 217	
RESPONSIBLE SUPPLY CHAIN MANAGEMENT			
3-3 (11.10.1, 11.12.1, 11.17.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 86; 88 NFI 2023, pp. 145; 148-149; 178; 210-211	
GRI 409: Forced or compulsory labour 2016		Perimeter: internal and external	
409-1 (11.12.2)	Activities and suppliers at significant risk of incidents of forced or compulsory labour	Eni for 2023 - A Just Transition, pp. 76-78; 82-88 NFI 2023, pp. 175; 217	
GRI 411: Rights of indigenous peoples 2016		Perimeter: internal and external	
411-1 (11.17.2)	Incidents of violations of the rights of indigenous peoples	Eni for 2023 - Sustainability performance, pp. 37; 49 NFI 2023, p. 175	
GRI 414: Social evaluation of suppliers 2016		Perimeter: internal and external	
414-1 (11.10.8, 11.12.3)	New suppliers that have been evaluated using social criteria	Eni for 2023 - A Just Transition, p. 88 Eni for 2023 - Sustainability performance, pp. 41; 49 NFI 2023, pp. 178-179; 218	
414-2 (11.10.9)	Negative social impact on the supply chain and actions taken	Eni for 2023 - A Just Transition, p. 87 Eni for 2023 - Sustainability performance, pp. 41; 49 NFI 2023, pp. 178-179; 218	
CUSTOMER RELATIONS			
3-3 (11.3.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 86-87 NFI 2023, pp. 148-149; 166; 210-211 Annual Report 2023, pp. 20-21	
GRI 416: Customer health and safety 2016		Perimeter: internal	
416-1 (11.3.3)	Assessment of health and safety impact by product and service categories	NFI 2023, pp. 146-147; 166-167	
TRANSPARENCY, ANTI-CORRUPTION AND TAX STRATEGY			
3-3 (11.19.1, 11.20.1, 11.21.1, 11.22.1)	Management of material topics	Eni for 2023 - A Just Transition, pp. 82-85 NFI 2023, pp. 145; 148-149; 179-181; 210-211	
GRI 206: Anti-competitive conduct 2016		Perimeter: internal and external	
206-1 (11.19.2)	Actions for anti-competitive conduct, antitrust and monopolistic practices	Eni for 2023 - Sustainability performance, p. 38 Annual Report 2023, litigation section NFI 2023, p. 197	
GRI 205: Anti-corruption 2016		Perimeter: internal and external	
205-1 (11.20.2)	Operations assessed for corruption risk	Eni for 2023 - A Just Transition, pp. 82-83 Eni for 2023 - Sustainability performance, pp. 38-39 NFI 2023, pp. 179-182; 218	
205-2 (11.20.3)	Communication and training on anti-corruption	Eni for 2023 - A Just Transition, p. 84 Eni for 2023 - Sustainability performance, pp. 38-39; 49 NFI 2023, pp. 179-182; 218	
205-3 (11.20.4)	Established incidents of corruption and actions taken	Eni for 2023 - Sustainability performance, p. 38 NFI 2023, pp. 179-182; 218	

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

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

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