# ANNEX I GRI AND UN GLOBAL COMPACT CONTENT INDEX



## MISSION

To complete extraordinary projects by pushing beyond the frontiers of innovation, opening the way for our clients to the energy of the future.

### **OUR VALUES**

Creative intelligence, care for people and planet, striving for trust, enhancement of cultural identities.

## **COUNTRIES IN WHICH SAIPEM OPERATES**

#### EUROPE

Albania, Austria, Bulgaria, Croatia, Cyprus, Denmark, France, Germany, Italy, Luxembourg, Netherlands, Norway, Poland, Portugal, Romania, Serbia, Spain, Sweden, Switzerland, Turkey, United Kingdom

#### AMERICAS

Argentina, Bolivia, Brazil, Canada, Chile, Colombia, Ecuador, Guyana, Mexico, Peru, United States, Venezuela

CIS

Azerbaijan, Georgia, Kazakhstan, Russia

#### AFRICA

Algeria, Angola, Congo, Egypt, Equatorial Guinea, Ghana, Libya, Mauritania, Morocco, Mozambique, Nigeria, Senegal, South Africa, Tunisia, Uganda

MIDDLE EAST

Iraq, Israel, Kuwait, Oman, Qatar, Saudi Arabia, United Arab Emirates

FAR EAST AND OCEANIA Australia, Bangladesh, China, India, Indonesia, Malaysia, Pakistan, Singapore, Taiwan, Thailand, Vietnam

## GRI AND UN GLOBAL COMPACT CONTENT INDEX

IN ACCORDANCE WITH GRI STANDARDS - CORE OPTIONS

## GRI AND UN GLOBAL COMPACT CONTENT INDEX

## In accordance with GRI Standards - Core options

### **Reference Documents**

SR20: Ready for the transition - Enabling a green future - Sustainability Report 2020
NFS20: Consolidated Non-Financial Statement 2020
AR20: Annual Report 2020

CG20: Corporate Governance and Shareholding Structure 2020

### **UN Global Compact Principles**

- Principle 1. Businesses should support and respect the protection of internationally proclaimed human rights.
- Principle 2. Make sure that they are not complicit in human rights abuses.
- *Principle 3.* Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- Principle 4. The elimination of all forms of forced and compulsory labour.
- Principle 5. The effective abolition of child labour.
- Principle 6. The elimination of discrimination in respect of employment and occupation.
- Principle 7. Businesses should support a precautionary approach to environmental challenges.
- Principle 8. Undertake initiatives to promote greater environmental responsibility.
- Principle 9. Encourage the development and diffusion of environmentally friendly technologies.
- Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery.

Disclosure	Section name and page number (or Link)	UN Global Compact Principles
Organisati	onal profile	
102-1	Cover (AR20).	
102-2	"Directors' Report", pages 16-31 (AR20).	
102-3	Fourth cover (AR20).	
102-4	Second cover (AR20).	
102-5	Table "Information on shareholding structure", page 64 (CG20).	
102-6	"Directors' Report", pages 12-14 (AR20).	
102-7	"Company profile and key operations", pages 89-90 (NFS20); "Workforce trend", pages	
	136-138 (NFS20); "Letter to the Shareholders" pages 2-4 (AR20); "Financial and economic	
	results", pages 32-39 (AR20).	
102-8	"Workforce trend", pages 136-138 (NFS20).	
102-9	"Social aspects", pages 126-136 (NFS20).	
102-10	"Social aspects", pages 126-136 (NFS20).	
102-11	"Company management and organisation model", pages 91-92 (NFS20).	
102-12	"Business ethics", pages 147-152 (NFS20).	
102-13	"Relations with stakeholders", pages 97-99 (NFS20); "Relations with institutions and trade	
	associations", pages 100-101 (NFS20).	
Strategy		
102-14	"Letter to the Shareholders", pages 2-4 (AR20).	
Ethics and	integrity	
102-16	"Company management and organisation model", pages 91-92 (NFS20); second cover (AR20).	1, 2, 3, 4, 5, 6, 10
Corporate	Governance	1
102-18	"Governance of business sustainability", pages 102-103 (NFS20).	

GENERAL DISCLOSURES			
Disclosure	Section name and page number (or Link)	UN Global Compact Principles	
Stakeholde	r engagement		
102-40 102-41 102-42 102-43 102-44	"Methodology, principles and reporting criteria" pages 83-88 (NFS20); "Company management and organisation model", pages 91-92 (NFS20); "Relations with stakeholders", pages 97-99 (NFS20); "A sustainable supply chain", pages 128-130 (NFS20); "Industrial relations", pages 142-144 (NFS20); "Stakeholder engagement and materiality analysis", pages 17-23 (SR20).		
Reporting p	practice	1	
102-45 102-46 102-47 102-48 102-49 102-50	"Consolidation scope as of December 31, 2020", pages 195-199 (AR20). "Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Consolidation scope as of December 31, 2020", pages 195-199 (AR20); "Changes in the consolidation scope", page 200 (AR20); "Stakeholder engagement and materiality analysis", pages 17-23 (SR20); "Methodology and reporting criteria", pages 82-84 (SR20).		
102-51 102-52	"Making Change Possible 2019" (SR19), approved the March 12, 2020. "Methodology and reporting criteria", pages 82-84 (SR20).		
102-53 102-54 102-55	Inside back cover (SR20). "Methodology and reporting criteria", pages 82-84 (SR20). "Appendices" (SR20).		
102-56	"Assurance Statement", pages 85-87 (SR20).		

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Omissions/Notes	UN Global Compact Principles
GRI 201: Economic Perfo	rmance 2016		
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Our business", pages 89-101 (NFS20); "Our contribution to mitigating climate change", pages 112-117 (NFS20).		
201-1: Direct economic value generated and distributed	"Economic value generated and distributed", page 94 (NFS20).		
201-2: Risks and opportunities due to climate change	"Analysis of the climate-related scenario", pages 112-113 (NFS20); "Risks and opportunities", pages 8-12 (Leading the path to energy transition).		7, 8, 9
201-4: Financial assistance received from government	Note 42 "Obligations regarding transparency and disclosure. Italian Law August 4, 2017, No. 124 (Article 1, sections 125-129)", page 282 (AR20).		
GRI 202: Market presenc	e 2016	1	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Local presence", pages 128-130 (NFS20).		
202-2: Proportion of Senior management hired from the local community	"Local presence", page 128 (NFS 20).		
GRI 203: Indirect Econon	nic Impacts 2016		
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Our business", pages 89-101 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20).		

MATERIAL TOPICS			1
GRI standard	Section name and page number (or Link)	Omissions/Notes	UN Global Compact Principles
GRI 203: Indirect Econon	nic Impacts 2016		
203-1: Infrastructure investments and services supported	"Relations with stakeholders", pages 96-99 (NFS20); "Generating shared value", pages 58-81 (SR20).		
GRI 204: Procurement Pi	ractices 2016		
103-1, 103-2 and 103-3 204-1: Proportion of spending on local suppliers	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Supply chain management", pages 92-93 (NFS20). "Supply chain management", pages 92-93 (NFS20).		
GRI 205: Anti-corruption	2016	1	1
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Business ethics", pages 147-152 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Our commitment to ethical business", page 26 (SR20).		10
205-2: Communication and training about anti-corruption policies and procedures	"Fighting corruption", pages 149-151 (NFS20).	For further details on training received by the Board of Directors, refer to section "Board of Directors' induction" of the "Corporate Governance and Shareholding Structure Report".	10
205-3: Confirmed incidents of corruption and actions taken	"Fighting corruption", pages 149-151 (NFS20).		10
GRI 207: Tax 2019			1
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Our business", pages 89-101 (NFS20).		10
207-1, 207-2, 207-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Tax transparency", pages 94-96 (NFS20).		10
207-4: Country-by-country reporting	"Tax transparency", pages 94-96 (NFS20).		10
GRI 302: Energy 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Sustainable development partnerships", pages 90-91 (NFS20); "Our contribution to mitigating climate change", pages 112-117 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Driving the energy transition", pages 30-45 (SR20).		7, 8, 9
302-1: Energy consumption within the organisation	"Energy efficiency", pages 113-115 (NFS20).	The percentage of electricity produced from renewable sources and consumed by the Group depends on the specific national electricity mixes.	7, 8, 9
302-3: Energy intensity	"Energy efficiency", pages 113-115 (NFS20).		7, 8, 9
302-4: Reduction of energy consumption	"Energy efficiency", pages 113-115 (NFS20).		7, 8, 9

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Omissions/Notes	UN Global Compact Principles
GRI 303: Water and Effl	uents 2018	1	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Protecting the environment and minimising environmental impacts", pages 118-126 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Generating shared value", pages 58-81 (SR20).		7, 8, 9
303-1, 303-2	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Water resource management", pages 121-124 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Water management", pages 78-79 (SR20).		7, 8, 9
303-3: Water withdrawal	"Water resource management", pages 121-124 (NFS20); "Water management", pages 78-79 (SR20).		7, 8, 9
GRI 305: Emission 2016		1	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Sustainable development partnerships", pages 90-91 (NFS20); "Our contribution to mitigating climate change", pages 112-117 (NFS20); "Protecting the environment and minimising environmental impacts", pages 118-126 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Driving the energy transition", pages 20, 45 (SR20)		7, 8, 9
305-1: Direct (Scope 1) GHG emissions	pages 30-45 (SR20). "GHG emissions", pages 115-117 (NFS20); "Driving the energy transition", pages 30-45 (SR20).		7, 8, 9
305-2: Energy indirect (Scope 2) GHG emissions	"GHG emissions", pages 115-117 (NFS20); "Driving the energy transition", pages 30-45 (SR20).		7, 8, 9
305-3: Other indirect (Scope 3) GHG emissions	"GHG emissions", pages 115-117 (NFS20); "Driving the energy transition", pages 30-45 (SR20).		7, 8, 9
305-4: GHG emissions intensity	"GHG emissions", pages 115-117 (NFS20); "Driving the energy transition", pages 30-45 (SR20).		7, 8, 9
305-5: Reduction of GHG emissions	"GHG emissions", pages 115-117 (NFS20); "Driving the energy transition", pages 30-45 (SR20).		7, 8, 9
305-7: Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	"Preserving the air quality", pages 124-125 (NFS20).		7, 8, 9
Reduction of air pollutant	"Preserving the air quality", pages 124-125		7, 8, 9
GRI 306: Effluents and \	Naste 2016	1	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Sustainable development partnerships", pages 90-91 (NFS20); "Protecting the environment and minimising environmental impacts", pages 118-126 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20), "Waste management and the circular economy", pages 80-81 (SR20).		7, 8, 9
306-3: Significant spills	"Spill prevention and response", pages 120-121 (NFS20).		7, 8, 9

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Omissions/Notes	UN Global Compact Principles
GRI 306: Waste 2020	1	1	I
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Sustainable development partnerships", pages 90-91 (NFS20); "Protecting the environment and minimising environmental impacts", pages 118-126 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Generating shared value", pages 58-81 (SR20).		
306-1, 306-2	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Waste management", pages 125-126 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Waste management and the circular economy", pages 80-81 (SR20).		
306-3: Waste generated	"Waste management", pages 125-126 (NFS20).		
306-4: Waste diverted form disposal	"Waste management", pages 125-126 (NFS20).		
306-5: Waste directed to disposal	"Waste management", pages 125-126 (NFS20).		
GRI 308: Supplier Enviro	nmental Assessment 2016		
103-1, 103-2 and	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Social aspects", pages		7, 8, 9
103-3 308-1: New suppliers that were screened using environmental criteria	126-136 (NFS20). "A sustainable supply chain", pages 128-130 (NFS20).		7, 8, 9
GRI 401: Employment 20	16		
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Human capital", pages 136-147 (NFS20).		1, 2, 3, 4, 5, 6
401-2: Benefits provided to full-time employees	"Equal treatment and enhancement of differences", pages 145-146 (NFS20).		1, 2, 3, 4, 5, 6
GRI 403: Occupational H	ealth and Safety 2018	1	I
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Safeguarding the health and safety of people", pages 130-135 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Growing the leaders of the future", pages 46-57 (SR20).		1, 2, 3, 4, 5, 6
403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Safeguarding the health and safety of people", pages 130-135 (NFS20); "Saipem's journey to a safer and better future", pages 47-53 (SR20).		1, 2, 3, 4, 5, 6
403-9: Work-related injuries	"People safety", pages 130-134 (NFS20); "Saipem's journey to a safer and better future", pages 47-53 (SR20).		1, 2, 3, 4, 5, 6
403-10: Work-related ill health	"Employee health", pages 134-136 (NFS20).		1, 2, 3, 4, 5, 6
GRI 404: Training and ec	lucation 2016	1	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Human capital", pages 136-147 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Growing the leaders of the future", pages 46-57 (SR20).		6

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Omissions/Notes	UN Global Compact Principles
GRI 404: Training and e	ducation 2016	I	l
404-1: Average hours of training per year per employee	"Reverse mentoring and training", pages 140-142 (NFS20); "Saipem at a glance", pages 6-11 (SR20).		6
404-3: Employees receiving regular performance	"Development of skills", pages 138-139 (NFS20).		6
GRI 405: Diversity and e	qual opportunity 2016	I	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Human capital", pages 136-147 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Our human capital", pages 59-62 (SR20).		1, 2, 3, 4, 5, 6
405-1: Diversity of governance bodies and employees	"Governance of business sustainability", pages 102-103 (NFS20); "Equal treatment and enhancement of differences", pages 144-146 (NFS20).		1, 2, 3, 4, 5, 6
405-2: Ratio of basic salary and remuneration of women to men	"Equal treatment and enhancement of differences", pages 144-146 (NFS20).		1, 2, 3, 4, 5, 6
GRI 406: Non Discrimina	ation 2016		
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Business ethics", pages 147-152 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Our commitment to ethical business", page 26 (SR20).		6
406-1: Incidents of discrimination and corrective actions taken	"Reporting suspected violations", pages 120-121 (NFS20).		6
GRI 407: Freedom of as	sociation and collective bargaining 2016		
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Social aspects", pages 126-136 (NFS20); "Business ethics", pages 147-152 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Our commitment to ethical business", page 26 (SR20).		3
407-1: Operations and suppliers in which the freedom of association and collective bargaining may be at risk	"Respect for human rights", pages 147-148 (NFS20).		3
GRI 408: Child Labor 20	16		· · · · · · · · · · · · · · · · · · ·
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Social aspects", pages 126-136 (NFS20); "Business ethics", pages 147-152 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Our commitment to ethical business", page 26 (SR20).		5
408-1: Operations and suppliers at significant risk for incidents of child labou			5

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Omissions/Notes	UN Global Compact Principles
GRI 409: Forced and Con	npulsory Labor 2016		
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Social aspects", pages 126-136 (NFS20); "Business ethics", pages 147-152 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Our commitment to ethical business", page 26 (SR20).		4
409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	"Respect for human rights", pages 147-148 (NFS20).		4
GRI 410: Security Practi	ces 2016		
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Business ethics", pages 147-152 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Growing the leaders of the future", pages 72-75 (SR20).		1, 2
410-1: Security personnel trained in human rights policies or procedures	"Security practices", pages 148-149 (NFS20).		1, 2
GRI 412: Human Rights A	Assessment 2016	-	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Social aspects", pages 126-136 (NFS20); "Business ethics", pages 147-152 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Our commitment to ethical business", page 26 (SR20).		1, 2
412-2: Employee training on human rights policies or procedures	"A sustainable supply chain", pages 128-130 (NFS20).		1, 2
412-3: Investment agreements and contracts that include human rights clauses	"A sustainable supply chain", pages 128-130 (NFS20); "Security practices", pages 148-149 (NFS20).		1, 2
GRI 413: Local Communi	ties 2016	·	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Social aspects", pages 126-136 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Generating shared value", pages 58-69 (SR20).		1, 2
413-2: Operations with significant actual and potential negative impacts on local communities	"Social aspects", pages 126-136 (NFS20); "Local communities", pages 64-77 (SR20).		1, 2
GRI 414: Supplier Social	Assessment 2016	1	
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Social aspects", pages 126-136 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Generating shared value", pages 58-69 (SR20).		1, 2, 3, 4, 5, 6

MATERIAL TOPICS				
GRI standard	Section name and page number (or Link)	Omissions/Notes	UN Global Compact Principles	
GRI 414: Supplier Socia	al Assessment 2016		·	
414-1: New supplier that were screened using social criteria	"A sustainable supply chain", pages 128-130 (NFS20); "Sharing value along our supply chain", pages 62-64 (SR20).		1, 2, 3, 4, 5, 6	
GRI 415: Public Policy 2	2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Business ethics", pages 147-152 (NFS20).		10	
415-1: Political contributions	"Fighting corruption", pages 149-151 (NFS20).		10	
Advanced technologies	and innovations			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Our contribution to mitigating climate change", pages 112-117 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Driving the energy transition", pages 30-45 (SR20).		7, 8, 9	
Amount spent on decarbonisation R&D and technology application	"Technological innovation and digitalisation", page 113 (NFS20); "Driving the energy transition", pages 30-45 (SR20).		7, 8, 9	
Number of signed cooperation/license agreements for energy decarbonisation projects	"Technological innovation and digitalisation", page 113 (NFS20).		7, 8, 9	
Environmental product innovation	"Technological innovation and digitalisation", page 113 (NFS20).		7, 8, 9	
Artificial intelligence ar	nd digitalisation			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 83-88 (NFS20); "Our contribution to mitigating climate change", pages 112-117 (NFS20); "Technological innovation and digitalisation", page 113 (NFS20); "Methodology and reporting criteria", pages 82-84 (SR20); "Driving the energy transition", pages 30-45 (SR20).			



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