CREATING SHARED VALUE MAIN AND ADDITIONAL SUSTAINABILITY PERFORMANCE INDICATORS 2022



We are committed to the United Nations Global Compact because we want to turn our impact in the countries where we operate into real opportunities for sustainable development.

Our commitment to the Global Compact starts from our inclusion of the Ten Principles in our basic values, and applying them concretely in our business strategy and in all our operating initiatives: we safeguard and promote human rights and the rights of workers, maintaining responsible conduct in our encounters with all our personnel; we are committed to constant collaboration with our suppliers to ensure a supply chain that is ethically correct and reliable; we focus on technological innovation to reduce our environmental impact to a minimum and we have developed the most advanced governance structures so as to actively prevent any episodes of corruption.

In addition to the UNGC Ten Principles, we are contributing actively to the realisation of the 2030 Agenda for Sustainable Development of the planet, and in particular to the attainment of the Sustainable Development Goals (SDGs) applicable to our business and operations.

We have mapped the progress that the company has made during the year with respect to the SDGs to give an overall view, supported by numbers and facts, of Saipem's contribution in creating shared value for the society and the stakeholders, maximising the positive contribution of the company and minimizing the negative effects due to the company activities.

The data in this report relates to the fiscal year ending December 31, 2022, unless otherwise stated.

For a detailed explanation of the performance indicators, visit the GRI website (www.globalreporting.org).

Abbreviations

NFS22: 2022 Consolidated Non-Financial Statement

SR22: 2022 Sustainability Report **AR22:** 2022 Annual Report

CGR22: 2022 Corporate Governance and Shareholding Structure Report

Web: www.saipem.com

CREATING SHARED VALUE MAIN AND ADDITIONAL SUSTAINABILITY PERFORMANCE INDICATORS



GOAL 16: PEACE, JUSTICE AND STRONG INSTITUTIONS

- > Avoid corruption and bribery in all their forms
- > Transparent relations with institutions and other stakeholders, at global and local level
- > Prevent any work-related injury
- > Assess the supply chain on social aspects
- > Measures to protect human and labour rights and avoid modern slavery

GOAL 15: LIFE ON LAND



- > Minimising air pollution
- > Avoid any spill of pollutants

GOAL 14: LIFE BELOW WATER



- > Minimising air pollution
- > R&D for biodiversity preservation
- > Avoid any spill of pollutants

GOAL 13: CLIMATE ACTION



- > Improve the energy efficiency for own assets and along the value chain
- > Use of renewable energy sources
- > Minimising air pollution
- > R&D for clean energy technology

GOAL 12: RESPONSIBLE CONSUMPTION AND PRODUCTION



- Minimising waste produced, also by circularity measures
- > Optimising management and efficient use of natural resources

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES



- > Minimising waste produced, also by circularity measures
- > Improve the energy efficiency for own assets and along the value chain
- > Minimising air, water and soil pollution

GOAL 17: PARTNERSHIPS FOR THE GOALS



- Tax transparency
- Technological R&D
- Multi-stakeholder partnerships

GOAL 10: REDUCED INEQUALITIES



- > Tax transparency
- > Fair wages
- > Equal working conditions and development for women and men and for local people

GOAL 9: INDUSTRY, INNOVATION AND INFRASTRUCTURE



- Technological R&D
- Direct, indirect and induced local economic effects



- > Tax transparency
- > Induced local economic effects
- > Fair wages



- > Respect for indigenous people
- > Induced local economic effects



GOAL 3: **GOOD HEALTH AND WELL-BEING**

- > Care for direct and indirect employees health and safety
- Minimising air, water and soil pollution
- Health promotion for local communities



GOAL 4: QUALITY EDUCATION

Training and development of the employees



GOAL 5: **GENDER EQUALITY**

- > Equal working conditions and development for women and men
- Assess the supply chain on social aspects



GOAL 6: **CLEAN WATER AND SANITATION**

- > Optimising water management, also increasing recycling
- > Minimising waste produced, also by circularity measures
- Protecting water-related ecosystems



GOAL 7: AFFORDABLE AND CLEAN ENERGY

- > Improve the energy efficiency for own assets and along the value chain
- > Use of renewable energy sources
- R&D for clean energy technology



GOAL 8: DECENT WORK AND ECONOMIC GROWTH

- > Improve the energy efficiency for own assets and along the value chain
- > Promoting and maximising environmental preservation
- > Maximising Local Content
- > Equal working conditions and development for women and men, young people and persons with disabilities
- Measures to protect human and labour rights and avoid modern slavery
- > Care for direct and indirect employees health and safety
- Respect Freedom of Association and Collective Bargaining

SAFETY





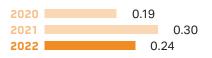
LTI Frequency Rate (LTIFR)

(ratio)



LTI Frequency Rate (LTIFR) employees

LTI Frequency Rate (LTIFR) subcontractors





TRI Frequency Rate (TRIFR)

(ratio)



TRI Frequency Rate (TRIFR) employees

TRI Frequency Rate (TRIFR) subcontractors





INDICATOR	UNIT	2020	2021	2022
Worked man-hours	(mln)	206.3	199.7	237.8
> Worked man-hours (employees)	(mln)	83.5	90.8	98.4
 Worked man-hours (subcontractors) 	(mln)	122.9	108.9	139.4
Fatal accidents	(No.)	2	0	1
> Fatal accidents (employees)	(No.)	0	0	0
> Fatal accidents (subcontractors)	(No.)	2	0	1
Fatal Accident Frequency Rate (FTLFR)	(ratio)	0.96	0.00	0.42
> Fatal Accident Frequency Rate (FTLFR) (employees)	(ratio)	0	0	0
 Fatal Accident Frequency Rate (FTLFR) (subcontractors) 	(ratio)	1.63	0.00	0.72
Lost Time Injuries (LTI)	(No.)	26	37	38
Lost Time Injuries (LTI) (employees)	(No.)	16	27	24
 Lost Time Injuries (LTI) (subcontractors) 	(No.)	10	10	14
High-consequence work-related injuries (HCWR) (excluding fatalities)	(No.)	3	4	4
 High-consequence work-related injuries (HCWR) (excluding fatalities) (employees) 	(No.)	1	3	4
 High-consequence work-related injuries (HCWR) (excluding fatalities) (subcontractors) 	(No.)	2	1	0
HCWR Frequency Rate (excluding fatalities)	(ratio)	0.015	0.020	0.017
 HCWR Frequency Rate (excluding fatalities) (employees) 	(ratio)	0.012	0.033	0.041

INDICATOR	UNIT	2020	2021	2022
 HCWR Frequency Rate (excluding fatalities) (subcontractors) 	(ratio)	0.016	0.009	0.000
Total Recordable Incidents (TRI)	(No.)	75	74	103
Total Recordable Incidents (TRI) (employees)	(No.)	38	46	53
Total Recordable Incidents (TRI) (subcontractors)	(No.)	37	28	50
High Level Frequency Rate (HLFR) Events*	(ratio)		0.76	0.88
High Level Frequency Rate (HLFR) Events** (employees)	(ratio)		1.26	1.21
High Level Frequency Rate (HLFR) Events** (subcontractors)	(ratio)		0.46	0.65
Lost workdays	(No.)	1,164	2,635	2,405
Lost workdays (employees)	(No.)	824	2,001	1,757
Lost workdays (subcontractors)	(No.)	340	634	648
Severity rate	(ratio)	0.006	0.013	0.010
Severity rate (employees)	(ratio)	0.011	0.022	0.017
Severity rate (subcontractors)	(ratio)	0.003	0.006	0.005
Employee absent rate	(%)	4.0	5.6	5.5
(*) Category introduced in 2021.				

(**) Category introduced in 2022.



NFS22 - Safeguarding the health and safety of people, pages 157-163. SR22 - Health & safety along the value chain, pages 64-73.

ENERGY









Total energy consumption

(ktoe)



Energy intensity ratio

(toe/€ mln revenue)



INDICATOR	UNIT	2020	2021	2022
Total energy consumption	(TJ)	15,523	14,863	17,361
Direct energy consumption by type:	(ktoe)	358.1	338.4	398.0
> Diesel	(ktoe)	205.9	171.7	207.2
Marine Fuel Oil (S=<0.1%)	(ktoe)	12.9	15.6	18.3
Marine Fuel Oil (S>0.1%)	(ktoe)	-	0.0	0.0
Marine Gas Oil (S=<0.1%)	(ktoe)	12.5	139.9	147.4
Marine Gas Oil (S>0.1%)	(ktoe)	9.1	6.5	5.4
› Natural gas	(ktoe)	0.5	0.5	0.6

INDICATOR	UNIT	2020	2021	2022
→ Gasoline	(ktoe)	5.0	4.2	4.2
Total electricity purchased from public network	(MWh)	54,797	71,569	68,120
Self-produced electricity from renewable sources	(MWh)	299.6	299.0	365.2
Energy saving due to energy consumption reduction initiatives	(MWh)	98,836	161,216	155,624
Electricity consumption of renewable energy	(MWh)	299.6	11,173	16,164
Electricity consumption of renewable energy	(%)	0.1	16	24



For more information:

NFS22 - Contribution to mitigating climate change, pages 135-143; GHG monitoring - Energy consumption, pages 141-142.

SR22 - Transitioning toward Net-Zero, pages 38-43.

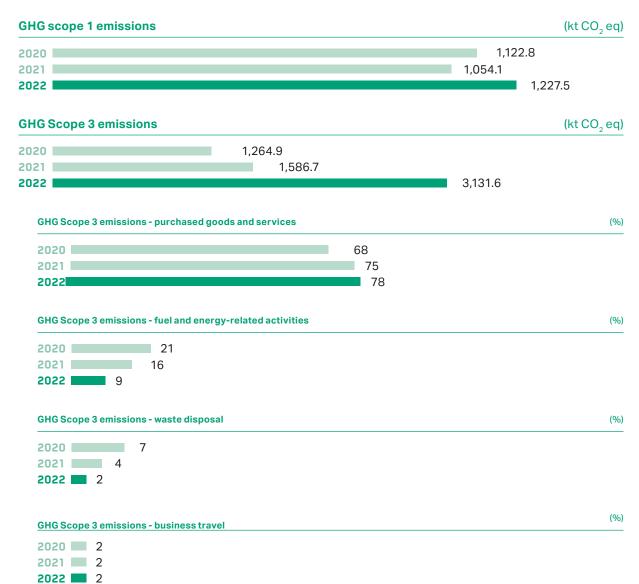
EMISSIONS 2 12 DEPORT OF THE PROPERTY OF THE P











2020 2 2021 2

2022 1

GHG Scope 3 emissions - others (*)

(%)

2020 | 0.2 2021 | 0.2 **2022 |** 0.3

 $(*) \ Others \ include \ employee \ use \ of \ cars \ in \ ltaly, \ hotel \ stays, \ fresh \ water \ supply, \ water \ treatment.$

Emission intensity ratio

(t CO₂ eq/€ mln revenue)



INDICATOR	UNIT	2020	2021	2022
GHG scope 2 emissions	(kt CO ₂ eq)	19.2	23.8	26.5
GHG scope 2 emissions market based	(kt CO ₂ eq)	21.5	21.6	24.1
Direct CO ₂ emissions	(kt)	1,119.1	1,050.7	1,209.2
Direct CH ₄ emissions	(kt CO ₂ eq)	1.3	1.2	0.3
Direct N ₂ O emissions	(kt CO ₂ eq)	2.4	0.01	0.06
Significant emissions into the atmosphere by type:				
→ SO ₂	(kt)	5.7	0.5	0.6
→ NO _x	(kt)	13.2	12.4	14.3
• CO	(kt)	6.0	5.2	5.6
→ PM ₁₀	(kt)	516.0	0.48	0.55
> NMVOC	(kt)	0.9	0.8	1.0
Significant emission reduction by type:				
• SO ₂	(t)	15.4	16.9	13.7
→ NO _x	(t)	319.9	426.9	433.5
• CO	(t)	50.3	121.2	146.5
> PM ₁₀	(t)	10.2	13.6	13.9
> NMVOC	(t)	17.1	24.2	25.3
Annual emission reduction	(kt CO ₂ eq)	26.6	37.0	38.2
CO ₂ saving due to energy efficiency initiatives	(t)	26,689.0	36,976.0	38,194



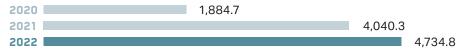
NFS22 - Contribution to mitigating climate change, pages 135-143; Protecting the environment and minimising environmental impacts, pages 144-152. SR22 - Transitioning toward Net-Zero, pages 38-43.





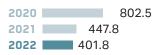


Water withdrawal (10³ m³)



Volume of recycled and reused water

(10³ m³)



INDICATOR	UNIT	2020	2021	2022
Water withdrawal by source:				
 fresh water from public network/third party 	(10 ³ m ³)	257.7	1,467.0	1,750.4
 ground water 	(10 ³ m ³)	1,297.3	1,236.3	983.3
surface water	(10 ³ m ³)	5.6	102.2	113.0
> sea water	(10 ³ m ³)	324.2	1,234.7	1,888.1
Water withdrawal by type of use:				
 concrete production 	(10 ³ m ³)	237.9	58.5	45.7
 general service 	(10 ³ m ³)	1,196.7	523.8	378.7
hydrotesting	(10 ³ m ³)	601.6	129.0	52.0
domestic use	(10 ³ m ³)	2,765.8	2,537.9	3,394.0
irrigation	(10 ³ m ³)	12.796	17.200	30.500
roads watering	(10^3m^3)	178.7	76.1	92.7
• other	(10 ³ m ³)	825.5	697.8	741.2
Water withdrawal in water stressed areas	(%)	32	14	8
Recycled and reused water	(%)	14	11	7
Discharged water	(10 ³ m ³)	2,780.8	2,238.4	2,786.8
Total discharged water by destination:				
into sewer system	(10 ³ m ³)	240.4	176.5	194.3
 into bodies of surface water 	(10 ³ m ³)	1,040.3	919.0	1,090.4
into the sea	(10 ³ m ³)	1,500.0	1,142.9	1,502.1



NFS22 - Protecting the environment and minimising environmental impacts, pages 144-152. SR22 - Biodiversity and environmental protection, pages 44-51.







Total waste produced (kt) 2020 1,057.9 2021 811.9 2022 851.5 Waste recycled (%)

2020 16 2021 13 2022 12

INDICATOR	UNIT	2020	2021	2022
Waste by type:				
hazardous	(kt)	241.7	137.8	120.3
non-hazardous	(kt)	816.3	674.1	731.2
Waste by type and destination:				
› hazardous waste disposed of in landfill sites	(kt)	10.3	10.9	19.2
› hazardous waste disposed of in other structures	(kt)	215.6	108.9	97.4
› hazardous waste incinerated in external plant	(kt)	1.3	2.0	0.5
› hazardous waste incinerated in Saipem plants	(kt)	0.5	0.8	0.7
 hazardous waste recycled 	(kt)	13.9	15.2	2.6
› non-hazardous waste disposed of in landfill sites	(kt)	321.0	261.8	220.2
› non-hazardous waste disposed of in other structures	(kt)	308.1	319.9	412.8
› non-hazardous waste incinerated in external plants	(kt)	0.60	0.16	0.05
› non-hazardous waste incinerated in Saipem plants	(kt)	1.40	1.72	2.60
non-hazardous waste recycled	(kt)	152.9	90.6	95.6



For more information:

NFS22 - Waste management, pages 151-152.

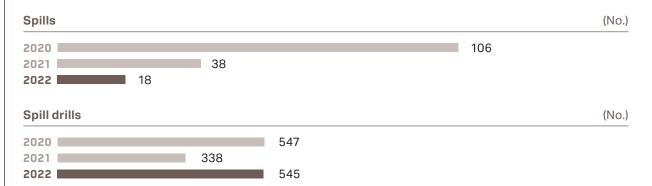
SR22 - Biodiversity and environmental protection, pages 44-51.

SPILLS 3 SOURCE STREET STREET









INDICATOR	UNIT	2020	2021	2022
Spill volumes	(m³)	13.0	3.1	7.80
Spills by type:				
• oil spills	(No.)	79	27	9
• chemical spills	(No.)	7	0	2
biodegradable substances *	(No.)	7	8	4
drilling muds *	(No.)	3	2	3
wastewater *	(No.)	10	1	0
Spill volumes by type:				
oil spills	(m³)	13.04	0.32	2.20
• chemical spills	(m³)	3.09	0	0.04
biodegradable substances *	(m³)	2.42	2.19	0.14
drilling muds *	(m³)	0.52	0.54	5.50
wastewater *	(m³)	6.580	0.045	0.000
Spills by size:				
below 10 litres *	(No.)	65	21	4
over 500 litres	(No.)	-	0	3
> between 160 and 500 litres	(No.)	-	0	1
> between 10 and 160 litres	(No.)	14	6	10
Spills by destination:				
> into the sea	(No.)	6	5	3
into superficial water bodies *	(No.)	-	0	0
> on land	(No.)	7	22	6
(*) Category introduced in 2021.				



For more information:

NFS22 - Spill prevention and response, pages 146-147. SR22 - Biodiversity and environmental protection, pages 44-51.

HEALTH





INDICATOR	UNIT	2020	2021	2022
Occupational diseases	(No.)	15	9	6
Occupational disease rate	(ratio)	0.20	0.10	0.03
Medical fitness examinations	(No.)	17,928	31,696	28,418
Medical consultations	(No.)	97,285	98,433	104,842



NFS22 - Safeguarding the health and safety of people, pages 157-163; People safety, pages 157-161. SR22 - Health & safety along the value chain, pages 64-73.

HSE MANAGEMENT SYSTEM



INDICATOR	UNIT	2020	2021	2022
Evidence of audits across all locations of operations	(No.)	176	190	111
Employees working in ISO 45001 certified companies/branches	(%)	83	82	82
Employees covered by recognised environmental management systems such as ISO 14001 or EMAS	(%)	83	82	82



For more information:

NFS22 - Safeguarding the health and safety of people, pages 157-163.

EMPLOYMENT







Total employees at year's end 2020 35,023 2021 38,806 32,377

Voluntary turnover (%)

2020 4.6 2021 10.0 2022

Total turnover (%)

2020 32.0 28.2 2021 2022 ■ 40.5

	10.0			
INDICATOR	UNIT	2020	2021	2022
Employee categories:				
Blue Collars	(No.)	12,490	15,327	11,452
> White Collars	(No.)	17,559	18,258	15,781
Managers	(No.)	4,574	4,812	4,769
 Senior Managers 	(No.)	400	409	375

(No.)

INDICATOR	UNIT	2020	2021	2022
Full-time employees by gender:	(No.)	34,871	38,642	32,231
male	(No.)	31,034	34,836	28,905
• female	(No.)	3,837	3,806	3,326
Part-time employees by gender:	(No.)	152	164	146
• male	(No.)	25	33	34
• female	(No.)	127	131	112
Employees recruited through employment agencies	(No.)	3,672	7,137	6,951
Employees with a regular work contract by gender:	(No.)	16,088	15,779	15,719
male	(No.)	12,956	12,782	12,891
> female	(No.)	3,132	2,997	2,828
Employees with a temporary work contract by gender:	(No.)	18,935	23,027	16,658
> male	(No.)	18,103	22,087	16,048
> female	(No.)	832	940	610
TURNOVER				
Voluntary turnover by age:				
• under 30	(%)	8.7	23.3	20.0
> 30-50	(%)	4.2	8.7	10.0
• over 50	(%)	2.8	3.9	5.0
Voluntary turnover by gender:				
> male	(%)	4.6	7.9	9.7
• female	(%)	4.3	10.5	9.6
Total turnover by gender:	(%)	32.0	28.2	40.5
> male	(%)	33.0	29.5	41.6
› female	(%)	16.0	17.4	31.1
Total turnover by age:				
• under 30	(%)	41.5	44.9	86.0
> 30-50	(%)	29.3	26.2	37.0
• over 50	(%)	33.3	22.8	26.0
New employee hires	(No.)			10,102
New employee hires by age range:				
• under 30	(No.)	-	-	2,670
30-50	(No.)	-	-	6,522
• over 50	(No.)	-	-	910
New employee hires by geographical area:				
• Americas	(No.)	-	-	1,552
› CIS	(No.)	-	-	1,514
> Europe		_	_	1,096
	(No.)			
 Middle East 	(No.) (No.)	-	-	2,942
Middle EastAfrica		-	-	

INDICATOR	UNIT	2020	2021	2022
Hiring average cost	(€)	-	-	3,763
Open positions filled with internal candidates	(%)	15	12	10
For more information:				

NFS22 - Human capital, pages 164-175.

DIVERSITY **AND EQUAL OPPORTUNITIES**

Women on the Saipem SpA Board of Directors (No.) 2021 4 4 2022 Average age of the workforce (in years) (No.) 2021 40.0 41.6 2022 Nationalities represented in the employee population (No.) 2020 129 2021 129 Female managers in revenue-generating positions (%) 2020 11.6 2021 11.8 2022 12.2

INDICATOR	UNIT	2020	2021	2022
Women employed, by category:	(No.)	3,964	3,937	3,438
> Blue Collars	(No.)	89	119	157
White Collars	(No.)	3,122	3,011	2,476
Managers	(No.)	727	774	774
 Senior Managers 	(No.)	26	33	31
Women employed, by geographical area:				
• Americas	(No.)	363	348	363
· CIS	(No.)	398	456	144
• Europe	(No.)	2,162	2,019	1,843
 Middle East 	(No.)	213	248	273

NDICATOR	UNIT	2020	2021	202
Africa	(No.)	324	332	40
Far East and Oceania	(No.)	504	534	40
Age ranges:	(140.)	001	001	10
employees under 30	(No.)	4,793	5,346	3,05
> of which women	(No.)	582	548	39
employees between 30 and 50	(No.)	24,962	27,558	23,44
> of which women	(No.)	2,828	2,801	2,46
employees over 50	(No.)	5,268	5,902	5,88
> of which women	(No.)	554	588	57
Share of women:	(140.)	00 1	300	0.
in STEM-related positions	(%)	9.9	9.2	9
in total workforce	(%)	11.3	10.1	10
in all management positions	(%)	15.1	15.5	15
in junior management positions (manager)	(%)	15.9	16.1	16
in top management positions (senior manager)	(%)	6.5	8.1	8
Employees with disability (Full Time Employee)	(No.)	160	195	3
Breakdown of workforce by nationality with highest percentage:	(140.)	100	133	
Italy	(%)	17.0	15.3	16
India	(%)	15.0	14.9	17
Indonesia	(%)	9.0	10.8	10
Philippines	(%)	5.3	5 .4	6
France	(%)	4.9	4.4	4
Saudi Arabia	(%)	4.7	5.4	3
Angola	(%)	4.6	5.0	6
Nigeria	(%)	3.5	2.8	5
United Kingdom	(%)	2.1	1.9	2
Malaysia	(%)	0.2	1.6	2
other	(%)	33.6	34.4	23
Breakdown of management positions by nationality with highest percentage:				
Italy	(%)	58.3	56.5	55
India	(%)	6.3	7.4	8
Indonesia	(%)	0.9	0.8	0
Brazil	(%)	1.3	1.5	1
France	(%)	17.0	16.8	16
Croatia	(%)	1.4	1.3	1
Angola	(%)	1.1	1.2	1
Nigeria	(%)	2.1	2.1	3
United Kingdom	(%)	2.0	2.0	1
Philippines	(%)	0.3	0.3	0

INDICATOR	UNIT	2020	2021	2022
• other	(%)	9.4	10.1	10.0
Female executive officers	(No.)	1	2	3
Percentage of female executive officers	(%)	7	18	21

NFS22 - Human capital, pages 164-175; Equal treatment and enhancement of differences, pages 171-175. SR22 - Diversity, equity & inclusion, pages 60-63.

PAY-GAP







INDICATOR	UNIT	2020	2021	2022
Salary gender pay-gap (women vs. men):				
Blue Collars	(%)	90	122	63
White Collars	(%)	90	92	84
Managers	(%)	90	89	90
Senior Managers	(%)	83	87	90
CEO to employee compensation ratio	(ratio)	25.0	15.0	24.4



For more information:

NFS22 - Human capital, pages 152-162;

Equal treatment and enhancement of differences, pages 171-175.

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INDICATOR	UNIT	2020	2021	2022
Employees who took parental leave, of which:	(No.)	841	829	539
• women	(No.)	323	307	236
→ men	(No.)	518	522	303
Return to work rate after parental leave:				
• women	(%)	77	207	97
> men	(%)	103	505	98



NFS22 - Equal treatment and enhancement of differences, pages 171-175.









Employees having received training over the year





INDICATOR	UNIT	2020	2021	2022
Total hours of training, of which:	(No.)	1,454,873	1,688,917	1,861,565
→ HSE	(No.)	1,307,275	1,524,528	1,736,139
 managerial potential and skills 	(No.)	8,993	13,706	10,694
 professional technical skills 	(No.)	138,605	150,683	114,732
Average training man-hours by employee	(No.)	18.7	20.0	19.6
HSE training hours delivered to employees	(No.)	508,312	611,829	511,179
HSE training hours delivered to subcontractors	(No.)	798,963	912,699	1,224,960
Employees trained in HSE	(No.)	21,045	32,628	29,450
Employees having received training over the year	(No.)	33,790	37,923	32,627
Annual total cost of training	(€ mln)	2.6	7.9	9.9
Average training hours per employee in HSE	(No.)	18.7	15.8	15.7
Average training hours per employee on technical and managerial topics (non HSE)	(No.)	4.0	3.9	3.9
Skills assessment	(No.)	1,055	5,655	n.a.
Total employee performance evaluations, of which:	(No.)	17,915	16,132	11,823
Senior Managers	(No.)	379	404	364
> Managers	(No.)	3,261	2,960	3,138
> White Collars	(No.)	9,812	9,290	6,751
> Blue Collars	(No.)	4,463	3,478	1,570
Total employee performance evaluations	(%)	51	42	37
Breakdown of average hours of training by employee categories:				
> Blue Collars	(No.)	23.3	24.5	28.8
> White Collars	(No.)	16.8	16.6	14.7
Managers	(No.)	14.8	19.1	14.3
Senior Managers	(No.)	12.9	14.6	12.9
> total	(No.)	18.7	18.7	19.6
Breakdown of average hours of training by gender:				
→ male	(No.)	11.9	20.7	18.4
→ female	(No.)	19.6	13.7	11.6



NFS22 - Human capital, pages 164-175; Competences and knowledge, pages 164-167. SR22 - Valuing people, pages 52-59.

INDUSTRIAL RELATIONS



INDICATOR	UNIT	2020	2021	2022
Employees covered by collective bargaining	(%)	39	36	50
Strike hours	(No.)	168	248	63

For more information:

NFS22 - Human capital, pages 164-175; Industrial relations, pages 169-171.

SUPPLY CHAIN



Total goods and services ordered 8.70 2021 9.60 2022

Goods and services ordered locally

10.5

%

(€ bln)

2020		79
2021	68	
2022	64	

2022 64				
INDICATOR	UNIT	2020	2021	2022
Vendors	(No.)	23,696	23,585	22,311
Vendors qualified in the year	(No.)	6,859	7,226	6,393
 Vendors qualified in the year operating in high risk countries for human and labour rights in critical commodity codes (*) 	(No.)			573
 Vendors qualified in the year operating in high risk countries for human and labour rights in non critical commodity codes (*) 	(No.)			2,234
Vendors qualified in the year operating in high risk Countries for human and labour rights	(%)	37	43	44
New vendors assessed on human and labour rights	(No.)	504	598	446
Vendors qualified in the year for activities considered at HSE risk	(%)	9	9	9
Vendors assessed on HSE aspects	(No.)	585	595	578
Total vendors assessed on human and labour rights	(%)	24		7
Total number of significant (->critical) vendors in Tier-1 (*)	(No.)			9,218
% of total spend on significant vendors in Tier-1 (*)	(%)			70
Total number of vendors assessed via desk assessments/on-site assessments (*)	(No.)			2,855
Number of vendors assessed with substantial actual/potential negative impacts (*)	(No.)			13
Total number of vendors supported in corrective action plan implementation (*)	(No.)			5
Total number of vendors in capacity building programmes (*)	(No.)			2,940

^(*) Category introduced in 2022.

INDICATOR	UNIT	2020	2021	2022
Qualification audits, of which:	(No.)	11	0	4
on human and labour rights/HSE	(No.)	1	0	1
Total goods and services ordered	(€ bln)	8.7	9.6	10.5
Goods and services ordered by criticality level:				
• critical	(€ bln)	6.6	7.1	7.3
 not critical 	(€ bln)	2.1	2.3	3.0
> other	(€ bln)	0.51	0.12	0.10
Frame Agreements	(No.)	5,916	6,050	5,833
Vendors qualified for more than 10 years	(%)	25	26	28
Vendor feedback released	(No.)	2,485	2,167	1,372
Positive feedback on vendor	(%)	65	86	81



For more information:

NFS22 - Supply chain management, pages 132-134; A sustainable supply chain, pages 155-156. SR22 - Sustainable supply chain, pages 84-89.

SECURITY 8 RESIDENCE OF THE PROPERTY OF THE PR





INDICATOR	UNIT	2020	2021	2022
Contracts with security providers which include human rights clauses	(%)	100	100	100
Security personnel trained in human rights policy and procedures	(%)	24	28	12
Security risk assessment in commercial phase	(%)	100	100	100
For more information: NFS22 - Security practices, pages 121-123. SR22 - Cybersecurity, pages 92-95.				

ANTICORRUPTION 16 PARL AND THE STATE OF THE



INDICATOR	UNIT	2020	2021	2022
Employees trained in compliance, governance, ethics and anti-corruption issues	(No.)	6,992	4,083	5,142
Training hours in compliance, governance, ethics and anti-corruption issues	(No.)	17,639	11,106	16,022
Staff disciplined or dismissed for ethical reasons	(No.)	-	0	0



For more information:

NFS22 - Business ethics, pages 118-121; Fighting corruption, pages 124-126. SR22 - Business ethics, pages 90-91.

GRIEVANCE MECHANISM



INDICATOR	UNIT	2020	2021	2022
Total files, of which:	(No.)	158	158	137
 founded or partially founded 	(No.)	38	40	26
unfounded	(No.)	92	93	91
• open	(No.)	28	25	20
Total files on cases of discrimination, of which:	(No.)	9	2	5
 founded or partially founded 	(No.)	-	0	1
unfounded	(No.)	4	2	2
• open	(No.)	5	0	2
Total files on workers' rights, of which:	(No.)	49	22	29
 founded or partially founded 	(No.)	6	2	6
unfounded	(No.)	31	18	20
→ open	(No.)	12	2	3
FILES REGARDING MOBBING AND HARASSMENT				
Total files, of which:	(No.)	21	35	24
 founded or partially founded 	(No.)	6	11	6
unfounded	(No.)	-	12	8
→ open	(No.)	15	12	10
Total files on violations of the rights of local communities, of which:	(No.)	1	0	1
 founded or partially founded 	(No.)	-	0	0
unfounded	(No.)	1	0	1
→ open	(No.)	-	0	0



For more information:

NFS22 - Reporting suspected violations, pages 126-127.

INNOVATION 7 GENERALDE 12 GROWNING MARKET 13 GENERAL 14 GENERAL 15 GENERAL 1











INDICATOR	UNIT	2020	2021	2022
Patents in force	(No.)	2,660	2,827	2,508
New patents filed in the year:	(No.)	21	16	15
• of which filed for energy decarbonisation technologies	(No.)	10	3	6
People involved in R&D activities (FTE)	(No.)	204	183	155
Signed cooperation/license agreements:	(No.)	14	18	21
 of which for energy decarbonisation projects 	(No.)	10	15	14

INDICATOR	UNIT	2020	2021	2022
Research & Development expenditure	(€ mln)	35	35	31
Amount spent on decarbonisation R&D and technology application	(€ mln)	18	22	27
Overall innovation spending	(€ mln)	74	60	57



NFS21 - Technological innovation and digitalization, pages 127-128. SR22 - Accelerating through innovation, pages 96-101.

LOCAL VALUE CONTRIBUTION























INDICATOR	UNIT	2020	2021	2022
LOCAL PRESENCE				
Countries in which local development projects are implemented	(No.)	12	15	11
Expenses for local development projects	(€ mIn)	1.6	0.4	0.6
DIRECT ECONOMIC VALUE GENERATED AND DISTRIBU	TED			
Direct economic value generated	(€ mIn)	7,962	7,042	10,845
Economic value distributed	(€ mIn)	7,806	8,893	10,715
Economic value retained	(€ mIn)	(1,117)	(2,467)	0
TOTAL GOODS AND SERVICES ORDERED				
Americas	(€ mIn)	87	514	874
Africa	(€ mIn)	2,109	1,210	1,983
CIS	(€ mIn)	1,026	1,085	202
Far East and Oceania	(€ mIn)	855	441	819
Europe	(€ mIn)	2,151	1,660	1,235
Middle East	(€ mIn)	1,160	3,178	2,874
LOCAL EMPLOYMENT				
Local employees by category:	(%)	79	79	72
> Blue Collars	(%)	28	39	31
> White Collars	(%)	40	48	51
→ Managers (a)	(%)	10	13	17
> Senior Managers (a)	(%)	1	1	1
EMPLOYEES				
Americas	(No.)	1,607	1,865	1,913
Africa	(No.)	3,346	3,387	4,298
CIS	(No.)	3,898	5,019	542

(a) The percentage of local managers and senior managers is calculated excluding the data of France and Italy.

INDICATOR	UNIT	2020	2021	2022
Far East and Oceania	(No.)	5,181	6,168	4,808
Europe	(No.)	7,649	7,343	6,785
Middle East	(No.)	6,068	6,744	4,854
TRAINING MANHOURS				
Americas	(No.)	23,803	40,811	28,117
Africa	(No.)	39,130	76,617	58,335
CIS	(No.)	74,146	28,481	31,148
Far East and Oceania	(No.)	76,595	136,643	107,609
Europe	(No.)	323,826	322,299	327,842
Middle East	(No.)	118,222	171,366	82,269



NFS22 - Local presence, pages 154; Relations with stakeholders, pages 106-111; Saipem's business, pages 92-100.

SR22 - Partnering at the local level to create value, pages 74-83.

OTHER



INDICATOR	UNIT	2020	2021	2022
Memberships of associations	(No.)	98	113	114
Membership fees paid	(mln €)	1.14	1.14	1.18
including major associations:				
Confindustria	(%)	29	13	12
Assolombarda	(%)	17	17	16
> World Economic Forum	(%)	14	15	14
> IMCA International Marine Contractors Association	(%)	4	4	4
• Assonime	(%)	4	4	4
Total value of political contributions	(€)	0	0	0
Total value of contributions for lobbying	(€)	0	0	0
Provisions for fines and settlements specified for ESG issues in audited accounts	(€)	0	0	0
Revenues	(€ mln)	7,342	6,875	9,980
Operating result (EBIT)	(€ mln)	845	(2,266)	98
Gross operating profit (EBITDA)	(€ mln)	428	(1,650)	543
Customer satisfaction survey - coverage	(%)	100	100	100
Customer satisfaction survey - response rate	(%)	68	81	48
Customer satisfaction survey - satisfaction level (score >7)	(%)	97	98	93
Customer satisfaction survey - "completely satisfied" (score>9)	(%)	58	72	50



For more information:

NFS22 - Relations with institutions and trade associations, pages 107-109; Economic value generated and distributed, page 128; Relations with stakeholders, pages 106-111.







TARGET 1.1/1.3

GRI STANDARD

GRI 207: Tax 2019

INDICATORS

207-1, 207-2 207-3, 207-4

SAIPEM DISCLOSURES

Approach to tax, linked to the business and sustainable development strategies; description of the tax governance and control framework; approach to stakeholder engagement and management of stakeholder concerns related to tax; country-by-country indicators.

REFERENCE DOCUMENTS

- "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Tax transparency", pages 129-131 (NFS22).



TARGET 1.2/1.4

GRI STANDARD

GRI 203: Indirect **Economic Impacts 2016**

INDICATORS

203-2

SAIPEM DISCLOSURES

Examples of significant identified indirect economic impacts of the organisation, including positive and negative impacts. Evaluation of the indirect economic impacts of the organisation on a local scale, through the Saipem Externalities Local

Content Evaluation (SELCE) Model, that quantifies the comprehensive value of the company operations in a certain area or country where Saipem operate or on project the Group has completed. On a global scale, moreover, Saipem has adopted the REVALUE measurement model which allows to evaluate the overall impact of the Group's activities worldwide.

REFERENCE DOCUMENTS

- "Partnering at the local level to create value", pages 74-83 (SR22);
- "Value for Local Communities" (Web):
- Revalue 2020.



TARGET 1.4

GRI STANDARD

GRI 413: Local Communities 2016

INDICATORS

413-2

SAIPEM DISCLOSURES

Operations with significant actual and potential negative impacts on local communities, including:

- the location of the operations;
- the significant actual and potential negative impacts of operations.

REFERENCE DOCUMENTS

- "Social aspects", pages 153-156 (NFS22);
- "Partnering at the local level to create value", pages 74-83 (SR22).







TARGET

GRI STANDARD

GRI 413: Local Communities 2016

INDICATORS

413-2

SAIPEM DISCLOSURES

Operations with significant actual and potential negative impacts on local communities, including:

- > the location of the operations;
- > the significant actual and potential negative impacts of operations.

REFERENCE DOCUMENTS

- > "Social aspects", pages 153-156 (NFS22);
- > "Partnering at the local level to create value", pages 74-83 (SR22).







GRI STANDARD

GRI 401: Employment 2016

INDICATORS

401-2-a

SAIPEM DISCLOSURES

- > Benefits, including health care, disability and invalidity coverage, parental leave and retirement provision provided to the company employees;
- > these include, as a minimum; life insurance; health care; disability and invalidity coverage; parental leave; retirement provision; stock ownership; others.

REFERENCE DOCUMENTS

> "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET 3.3/3.5/3.7/3.8

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-6

SAIPEM DISCLOSURES

- > Disclosure of how the Group facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided;
- > voluntary health promotion services and programmes offered to the employees to address major non-work-related health risks.

REFERENCE DOCUMENTS

- "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Safeguarding the health and safety of people", pages 157-163 (NFS22);
- "Health & Safety along the value chain", pages 64-73 (SR22).



TARGET 3.3/3.4/3.9

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-10

SAIPEM DISCLOSURES

For all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation:

- the number of fatalities as a result of work-related ill health:
- > the number of cases of recordablex work-related ill health;
- > the main types of work-related ill health.

Evaluation of ill health risks to which the employees are exposed, how these risks have been determined and actions taken or underway to minimise these risks.

Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

REFERENCE DOCUMENTS

> "Employee health", pages 161-163 (NFS22).







TARGET 3.6/3.9

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-9

SAIPEM DISCLOSURES

For all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation:

- > the number and rate of fatalities as a result of work-related injury;
- > the number and rate of high-consequence work-related injuries (excluding fatalities);
- > the number and rate of recordable work-related injuries;
- > the main types of work-related injury;
- > the number of hours worked;
- > evaluation of injury risks to which the employees are exposed, how these risks have been determined and actions taken or underway to minimise these risks.

Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the

data have been compiled, such as any standards, methodologies, and assumptions used.

REFERENCE DOCUMENTS

- > "People safety", pages 157-161 (NFS22);
- > "Health & Safety along the value chain", pages 64-73 (SR22).



TARGET 3.8

GRI STANDARD

GRI 203: Indirect Economic Impacts 2016

INDICATORS

203-2

SAIPEM DISCLOSURES

Examples of significant identified indirect economic impacts of the organisation, including positive and negative impacts. Evaluation of the indirect economic impacts of the organisation on a local scale, through the Saipem Externalities Local Content Evaluation (SELCE) Model, that quantifies the comprehensive value of the company operations in a certain area or country where Saipem operate or on project the Group has completed. On a global scale, moreover, Saipem has adopted the REVALUE measurement model which allows to evaluate the overall impact of the Group's activities worldwide.

REFERENCE DOCUMENTS

"Partnering at the local level to create value", pages 74-83 (SR22).







GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-1, 305-2, 305-3

SAIPEM DISCLOSURES

- > Gross direct (Scope 1) GHG emissions;
- > gross location-based energy indirect (Scope 2) GHG emissions;
- > gross market-based energy indirect (Scope 2) GHG emissions;
- > gross other indirect (Scope 3) GHG emissions.

Base year, source of emission factors, gasses included, standards, methodologies, assumptions.

REFERENCE DOCUMENTS

- > "GHG emissions", pages 142-143 (NFS22);
- > "Transitioning toward Net-Zero", pages 38-43 (SR22);
- > "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET 3.9

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-7

SAIPEM DISCLOSURES

Significant air emissions of NO_x, SO_x, Particulate matter (PM) and other categories of air emissions. Source of emission factors, standards, methodologies and assumptions.

REFERENCE DOCUMENTS

> "Preserving the air quality", pages 150-151 (NFS22).







GRI STANDARD

GRI 306: Effluents and waste 2016

INDICATORS

306-3

SAIPEM DISCLOSURES

Total number and total volume of recorded significant spills, for each material spill category (chemical substances, oily substances, biodegradable substances, drilling muds, wastewater). Disclosure of Impact, Location, Volume and Material of the main spill events. Impacts of significant spills.

REFERENCE DOCUMENTS

> "Spill prevention and response", pages 146-147 (NFS22).



TARGET 3.9

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-1

SAIPEM DISCLOSURES

Disclosure of Group's significant actual and potential waste-related impacts:

- > the inputs, activities, and outputs that lead or could lead to these impacts:
- > whether these impacts relate to waste generated in the organisation's own activities or to waste generated upstream or downstream in its value chain.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Waste management", pages 151-152 (NFS22);
- > "Methodology and reporting criteria", pages 104-105 (SR22);
- > "Biodiversity and environmental protection", pages 44-51 (SR22).







GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-2

SAIPEM DISCLOSURES

Disclosure of:

- > actions, including circularity measures, taken to prevent waste generation in the organisation's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated;
- > if the waste generated by the organisation in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations;
- > the processes used to collect and monitor waste-related data.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Waste management", pages 151-152 (NFS22);
- > "Methodology and reporting criteria", pages 104-105 (SR22);
- > "Biodiversity and environmental protection", pages 44-51 (SR22).



TARGET

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-3, 306-4, 306-5

SAIPEM DISCLOSURES

Actions, including circularity measures, taken to prevent waste generation in the Group's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. Total weight of waste, hazardous and not hazardous, diverted from disposal, with breakdown by reuse, recycle or other recovery operations, and directed to disposal, with breakdown by incinerated (with or without energy recovery), disposed in landfills or other disposal operations.

REFERENCE DOCUMENTS

> "Waste management", pages 151-152 (NFS22).







GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-1

SAIPEM DISCLOSURES

Average hours of training that the Group's employees have undertaken during the reporting period, by:

- > gender;
- > employee category.

REFERENCE DOCUMENTS

- > "Competences and knowledge", pages 164-167 (NFS22);
- > "Valuing people", pages 52-59 (SR22).









TARGET

GRI STANDARD

GRI 401: Employment 2016

INDICATORS

404-1

SAIPEM DISCLOSURES

Number of new employee hires during the reporting period by contract type and rate of turnover.

REFERENCE DOCUMENTS

> "Workforce trend", pages 167-169 (NFS22).



TARGET 5.1/5.4

GRI STANDARD

GRI 401: Employment 2016

INDICATORS

401-3

SAIPEM DISCLOSURES

- > Total number of employees that took parental leave, by gender;
- > total number of employees that returned to work in the reporting period after parental leave ended, by gender;
- > return to work and retention rates of employees that took parental leave.

REFERENCE DOCUMENTS

> "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET

GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-1

SAIPEM DISCLOSURES

Average hours of training that the Group's employees have undertaken during the reporting period, by:

- gender;
- employee category.

REFERENCE DOCUMENTS

- "Competences and knowledge", pages 164-167 (NFS22);
- "Valuing people", pages 52-59 (SR22).



TARGET

GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-3

SAIPEM DISCLOSURES

Percentage of total employees by gender and by employee category who received a regular performance evaluation during the reporting period.

REFERENCE DOCUMENTS

> "Competences and knowledge", pages 164-167 (NFS22).







TARGET 5.1/5.5

GRI STANDARD

GRI 405: Diversity and Equal Opportunity 2016

INDICATORS

405-1

SAIPEM DISCLOSURES

- > Percentage of individuals within the Group's governance bodies divided by gender and age groups;
- > percentage of employees per employee category divided by gender and age groups.

REFERENCE DOCUMENTS

- > "Governance of business sustainability", pages 113-115 (NFS22);
- > "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET

GRI STANDARD

GRI 405: Diversity and Equal Opportunity 2016

INDICATORS

405-2-a

SAIPEM DISCLOSURES

Ratio of the basic salary and remuneration of women to men for each employee category.

REFERENCE DOCUMENTS

> "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET

GRI STANDARD

GRI 406: Non-discrimination 2016

INDICATORS

406-1

SAIPEM DISCLOSURES

Incidents of discrimination during the reporting period.

Status of the incidents and actions taken with reference to the following:

- > incident reviewed by the Group;
- remediation plans being implemented;
- remediation plans that have been implemented, with results reviewed through routine internal management review processes;
- > incident no longer subject to action.

REFERENCE DOCUMENTS

"Reporting suspected violations", pages 126-127 (NFS22).









TARGET

GRI STANDARD

GRI 414: Supplier Social Assessment 2016

INDICATORS

414-1

SAIPEM DISCLOSURES

New suppliers screened using social criteria.

REFERENCE DOCUMENTS

- > "A sustainable supply chain", pages 155-156 (NFS22);
- > "Sustainable supply chain", pages 84-89 (SR22).



TARGET

GRI STANDARD

GRI 414: Supplier Social Assessment 2016

INDICATORS

414-2

SAIPEM DISCLOSURES

- > Number of suppliers assessed for social impacts;
- > number of suppliers identified as having significant actual and potential negative social impacts;
- > significant actual and potential negative social impacts identified in the supply chain.

REFERENCE DOCUMENTS

- > "A sustainable supply chain", pages 155-156 (NFS22);
- > "Sustainable supply chain", pages 84-89 (SR22).



TARGET

GRI STANDARD

GRI 203: Indirect **Economic Impacts 2016**

INDICATORS

203-1

SAIPEM DISCLOSURES

- > Extent of development of significant infrastructure investments and services supported;
- > current or expected impacts on communities and local economies, including positive and negative impacts where relevant;
- > whether these investments and services are commercial, in-kind, or pro bono engagements.

REFERENCE DOCUMENTS

- "Relations with stakeholders", pages 106-111 (NFS22);
- "Partnering at the local level to create value", pages 74-83 (SR22).









TARGET

GRI STANDARD

GRI 401: Employment 2016

INDICATORS

401-2-a

SAIPEM DISCLOSURES

- > Benefits, including health care, disability and invalidity coverage, parental leave and retirement provision provided to the Group employees;
- > these include, as a minimum: life insurance; health care; disability and invalidity coverage; parental leave; retirement provision; stock ownership; others.

REFERENCE DOCUMENTS

> "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET

GRI STANDARD

GRI 2: General Disclosures 2021

INDICATORS

2-10

SAIPEM DISCLOSURES

- > Nomination and selection processes for the highest governance body and its committees;
- criteria used for nominating and selecting highest governance body members.

REFERENCE DOCUMENTS

> Corporate Governance and Shareholding Structure Report.



TARGET 5.5

GRI STANDARD

GRI 2: General Disclosures 2021

INDICATORS

2-9

SAIPEM DISCLOSURES

Composition of the highest governance body.

REFERENCE DOCUMENTS

> Corporate Governance and Shareholding Structure Report.









TARGET 6.3/6.4/6.A/6.B

GRI STANDARD

GRI 303: Water and Effluents 2018

INDICATORS

303-1

SAIPEM DISCLOSURES

- > The description of how the Group interacts with water, including how and where water is withdrawn. consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the Group's activities, products or services by a business relationship;
- > a description of the approach used to identify water-related impacts;
- > disclosure of how water-related impacts are addressed including how the Group works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts;
- > an explanation of the process for setting any water-related goals and targets that are part of the organisation's management approach, and how they relate to public policy and the local context of each area with water stress.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Water resource management", pages 147-150 (NFS22).



TARGET

GRI STANDARD

GRI 303: Water and Effluents 2018

INDICATORS

303-2

SAIPEM DISCLOSURES

Disclosure of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, includina:

- how standards for facilities operating in locations with no local discharge requirements were determined;
- > any internally developed water quality standards or guidelines;
- any sector-specific standards considered:
- > whether the profile of the receiving waterbody was considered.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Water resource management", pages 147-150 (NFS22).







TARGET

GRI STANDARD

GRI 303: Water and Effluents 2018

INDICATORS

303-4

SAIPEM DISCLOSURES

Breakdown of total water discharge to all area by type of destination (sewer system, surface water, sea).

REFERENCE DOCUMENTS

> "Water resource management", pages 147-150 (NFS22).



TARGET

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-1

SAIPEM DISCLOSURES

Disclosure of Group's significant actual and potential waste-related impacts:

- > the inputs, activities, and outputs that lead or could lead to these impacts:
- > whether these impacts relate to waste generated in the Group's own activities or to waste generated upstream or downstream in its value chain.

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Waste management", pages 151-152 (NFS22).









TARGET

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-2

SAIPEM DISCLOSURES

- > Actions, including circularity measures, taken to prevent waste generation in the Group's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated;
- > if the waste generated by the Group in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.

The processes used to collect and monitor waste-related data.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Waste management", pages 151-152 (NFS22).



TARGET 6.3/6.6

GRI STANDARD

GRI 306: Effluents and waste 2016

INDICATORS

306-3

SAIPEM DISCLOSURES

Total number and total volume of recorded significant spills, for each material spill category (chemical substances, oily substances, biodegradable substances, drilling muds, wastewater). Disclosure of Impact, Location, Volume and Material of the main spill events.

REFERENCE DOCUMENTS

> "Spill prevention and response", pages 146-147 (NFS22).



TARGET 6.4

GRI STANDARD

GRI 303: Water and Effluents 2018

INDICATORS

303-3-c

SAIPEM DISCLOSURES

Breakdown of total water withdrawal by type of sources (freshwater and other water).

REFERENCE DOCUMENTS

"Water resource management", pages 147-150 (NFS22).







TARGET

GRI STANDARD

GRI 304: Biodiversity 2016

INDICATORS

304-3-b

SAIPEM DISCLOSURES

Disclosure of partnerships with third parties to protect or restore habitat areas distinct from where the Group has overseen and implemented restoration or protection measures.

REFERENCE DOCUMENTS

> "Saipem's approach to biodiversity", page 2 (Saipem Biodiversity document).









TARGET 7.2/7.3

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-1

SAIPEM DISCLOSURES

- > Total energy consumption within the Group and by type of usage (e.g. Electricity consumption);
- > total fuel consumption within the Group from non-renewable sources, including fuel types used;
- > total fuel consumption within the Group from renewable sources, including fuel types used.

REFERENCE DOCUMENTS

- "GHG monitoring Energy consumption", pages 141-142 (NFS22);
- > "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-4-a

SAIPEM DISCLOSURES

Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives.

REFERENCE DOCUMENTS

"GHG monitoring - Energy consumption", pages 141-142 (NFS22).



TARGET

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-3-a

SAIPEM DISCLOSURES

Energy intensity ratio for the Group.

REFERENCE DOCUMENTS

> "GHG monitoring - Energy consumption", pages 141-142 (NFS22).







TARGET 8.1/8.2

GRI STANDARD

GRI 201: Economic Performance 2016

INDICATORS

201-1

SAIPEM DISCLOSURES

Direct economic value generated and distributed (EVG&D) on an accruals basis, following basic components:

- > direct economic value generated: revenues:
- > economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
- > economic value retained: "direct economic value generated" less "economic value distributed".

REFERENCE DOCUMENTS

"Economic value generated and distributed", page 128 (NFS22).



TARGET 8.2/8.3/8.5

GRI STANDARD

GRI 203: Indirect Economic Impacts 2016

INDICATORS

203-2

SAIPEM DISCLOSURES

Examples of significant identified indirect economic impacts of the Group, including positive and negative impacts. Evaluation of the indirect economic impacts of the Group on a local scale, through the Saipem Externalities Local Content Evaluation (SELCE) Model, that quantifies the comprehensive value of the company operations in a certain area or country where Saipem operate or on project the Group has completed. On a global scale, moreover, Saipem has adopted the REVALUE measurement model which allows to evaluate the overall impact of the Group's activities worldwide.

- > "Partnering at the local level to create value", pages 74-83 (SR22);
- "Local value" (web); Revalue 2022.







TARGET 8.2/8.5

GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-1

SAIPEM DISCLOSURES

Average hours of training that the Group's employees have undertaken during the reporting period, by:

- > gender;
- > employee category.

REFERENCE DOCUMENTS

- > "Competences and knowledge", pages 164-167 (NFS22);
- > "Valuing people", pages 52-59 (SR22).



TARGET

8.4

TARGET

INDICATORS

204-1

GRI STANDARD

SAIPEM DISCLOSURES

GRI 204: Procurement Practices 2016

Percentage of the procurement budget

operation (such as percentage of

REFERENCE DOCUMENTS

132-134 (NFS22);

used for significant locations of operation that is spent on suppliers local to that

products and services purchased locally).

> "Supply chain management", pages

> "Saipem at a glance", pages 6-9 (SR22).

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-1

SAIPEM DISCLOSURES

- Total energy consumption within the Group and by type of usage (e.g. Electricity consumption);
- > total fuel consumption within the Group from non-renewable sources, including fuel types used;
- > total fuel consumption within the Group from renewable sources, including fuel types used.

REFERENCE DOCUMENTS

- "GHG monitoring Energy consumption", pages 141-142 (NFS22);
- "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET 8.2/8.5

GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-2

SAIPEM DISCLOSURES

- > Type and scope of programmes implemented and assistance provided to upgrade employee skills;
- > transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.

- > "Competences and knowledge", pages 164-167 (NFS22);
- > "Valuing people", pages 52-59 (SR22).







GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-3-a

SAIPEM DISCLOSURES

Energy intensity ratio for the Group.

REFERENCE DOCUMENTS

> "GHG monitoring - Energy consumption", pages 141-142 (NFS22).



TARGET 8.4

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-4-a

SAIPEM DISCLOSURES

Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives.

REFERENCE DOCUMENTS

> "GHG monitoring - Energy consumption", pages 141-142 (NFS22).



TARGET 8.5

GRI STANDARD

GRI 2: General Disclosures 2021

INDICATORS

2-7

SAIPEM DISCLOSURES

Total number of employees by employment contract (permanent or fixed term) and by employment type, by gender.

REFERENCE DOCUMENTS

> "Workforce trend", pages 167-169 (NFS22).



TARGET 8.5

GRI STANDARD

GRI 202: Market presence 2016

INDICATORS

202-2-a

SAIPEM DISCLOSURES

Percentage of senior management at significant locations of operation that are hired from the local community.

REFERENCE DOCUMENTS

"Local presence", page 154 (NFS22).







TARGET 8.5/8.6

GRI STANDARD

GRI 401: Employment 2016

INDICATORS

401-1

SAIPEM DISCLOSURES

Number of new employee hires during the reporting period by contract type and rate of turnover.

REFERENCE DOCUMENTS

> "Workforce trend", pages 167-169 (NFS22).



TARGET 8.5

GRI STANDARD

GRI 401: Employment 2016

INDICATORS

401-2-a

SAIPEM DISCLOSURES

Benefits, including health care, disability and invalidity coverage, parental leave and retirement provision provided to the company employees.

These include, as a minimum: life insurance; health care; disability and invalidity coverage; parental leave; retirement provision; stock ownership; others.

REFERENCE DOCUMENTS

> "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET

GRI STANDARD

GRI 401: Employment 2016

INDICATORS

401-3

SAIPEM DISCLOSURES

- > Total number of employees that took parental leave, by gender;
- > total number of employees that returned to work in the reporting period after parental leave ended, by gender;
- > return to work and retention rates of employees that took parental leave.

REFERENCE DOCUMENTS

> "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET 8.5

GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-3

SAIPEM DISCLOSURES

Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.

REFERENCE DOCUMENTS

"Competences and knowledge", pages 164-167 (NFS22).







GRI STANDARD

GRI 405: Diversity and Equal Opportunity 2016

INDICATORS

405-1

SAIPEM DISCLOSURES

- > Percentage of individuals within the Group's governance bodies divided by gender and age groups;
- > percentage of employees per employee category divided by gender and age groups.

REFERENCE DOCUMENTS

- > "Governance of business sustainability", pages 112-114 (NFS22);
- > "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET 8.5

GRI STANDARD

GRI 405: Diversity and Equal Opportunity 2016

INDICATORS

405-2-a

SAIPEM DISCLOSURES

Ratio of the basic salary and remuneration of women to men for each employee category.

REFERENCE DOCUMENTS

> "Equal treatment and enhancement of differences", pages 171-175 (NFS22);

> "Equal treatment and enhancement of differences", pages 144-146 (NFS22).



TARGET

GRI STANDARD

GRI 408: Child Labour 2016

INDICATORS

408-1

SAIPEM DISCLOSURES

- > Operations and suppliers considered to have significant risk for incidents of:
 - child labour (either in terms of type of operation and supplier; countries or geographic areas with operations and suppliers considered at risk);
 - young workers exposed to hazardous work;
- measures taken by the Group in the reporting period intended to contribute to the effective abolition of child labour.

- "Respect for human rights", page 118 (NFS22);
- "Human and labour rights at Saipem", pages 30-31 (SR22);
- "Saipem Modern Slavery Statement 2022".







GRI STANDARD

GRI 409: Forced or Compulsory Labour 2016

INDICATORS

409-1

SAIPEM DISCLOSURES

- > Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour either in terms of:
 - type of operation (such as manufacturing plant) and supplier;
 - countries or geographic areas with operations and suppliers considered at risk;
- > measures taken by the Group in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour.

REFERENCE DOCUMENTS

- > "Respect for human rights", page 118 (NFS22);
- > "Human and labour rights at Saipem", pages 30-31 (SR22);
- > "Saipem Modern Slavery Statement 2022".



TARGET 8.8

GRI STANDARD

GRI 2: General Disclosures 2021

INDICATORS

2-30

SAIPEM DISCLOSURES

Percentage of total employees covered by collective bargaining agreements.

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Company management and organisation model", pages 99-100 (NFS22);
- "Relations with stakeholders", pages 106-111 (NFS22);
- > "A sustainable supply chain", pages 155-156 (NFS22);
- > "Industrial relations", pages 169-171 (NFS22).







GRI STANDARD

GRI 402: Labour/Management Relations 2016

INDICATORS

402-1

SAIPEM DISCLOSURES

Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.

REFERENCE DOCUMENTS

> NFS22.

TARGET 8.8

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-1

SAIPEM DISCLOSURES

For employees and for workers who are not employees but whose work and/or workplace is controlled by the Group:

- > a statement of whether an occupational health and safety management system has been implemented, including whether:
 - the system has been implemented because of legal requirements and, if so, a list of the requirements;

- the system has been implemented based on recognised risk management and/or management system standards/guidelines and, if so, a list of the standards/ guidelines;
- > a description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.

- "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Safeguarding the health and safety of people", pages 157-163 (NFS22);
- "Health & Safety along the value chain", pages 64-73 (SR22).







GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-2

SAIPEM DISCLOSURES

For employees and for workers who are not employees but whose work and/or workplace is controlled by the Group:

- > a description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimise risks, including:
 - how the Group ensures the quality of these processes, including the competency of persons who carry them out;
 - how the results of these processes are used to evaluate and continually improve the occupational health and safety management system;
- > a description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals;
- > a description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals;
- > a description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess

risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.

REFERENCE DOCUMENTS

- "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Safeguarding the health and safety of people", pages 157-163 (NFS22):
- "Health & Safety along the value chain", pages 64-73 (SR22).



TARGET 8.8

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-3

SAIPEM DISCLOSURES

A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimisation of risks, and an explanation of how the Group ensures the quality of these services and facilitates workers' access to them.

- "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Safeguarding the health and safety of people", pages 157-163
- "Health & Safety along the value chain", pages 64-73 (SR22).







GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-4

SAIPEM DISCLOSURES

For employees and for workers who are not employees but whose work and/or workplace is controlled by the Group:

- > a description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers;
- > where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Safeguarding the health and safety of people", pages 157-163 (NFS22);
- > "Health & Safety along the value chain", pages 64-73 (SR22).



TARGET 8.8

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-5

SAIPEM DISCLOSURES

A description of any occupational health and safety training provided to workers, including generic training, as well as training on specific work-related hazards, hazardous activities, or hazardous situations.

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Safeguarding the health and safety of people", pages 157-163 (NFS22);
- "Health & Safety along the value chain", pages 64-73 (SR22).







GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-7

SAIPEM DISCLOSURES

A description of the Group's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Safeguarding the health and safety of people", pages 157-163 (NFS22);
- > "Health & Safety along the value chain", pages 64-73 (SR22).

- > the number and rate of fatalities as a result of work-related injury;
- > the number and rate of high-consequence work-related injuries (excluding fatalities);
- > the number and rate of recordable work-related injuries;
- the main types of work-related injury;
- > the number of hours worked;
- evaluation of injury risks to which the employees are exposed, how these risks have been determined and actions taken or underway to minimise these risks.

Whether the rates have been calculated based on 200,000 or 1.000.000 hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

REFERENCE DOCUMENTS

- "People safety", pages 157-161 (NFS22);
- "Health & Safety along the value chain", pages 64-73 (SR22).



TARGET 8.8

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-9

SAIPEM DISCLOSURES

A description of the Group's For all employees and workers who are not employees but whose work and/or workplace is controlled by the Group:







GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-10

SAIPEM DISCLOSURES

For all employees and workers who are not employees but whose work and/or workplace is controlled by the Group:

- > the number of fatalities as a result of work-related ill health:
- > the number of cases of recordable work-related ill health;
- > the main types of work-related ill health.

Evaluation of ill health risks to which the employees are exposed, how these risks have been determined and actions taken or underway to minimise these risks.

Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

REFERENCE DOCUMENTS

> "Employee health", pages 161-163 (NFS22).



TARGET 8.8

GRI STANDARD

GRI 406: Non-discrimination 2016

INDICATORS

406-1

SAIPEM DISCLOSURES

- > Total number of incidents of discrimination during the reporting period:
- > status of the incidents and actions taken with reference to the following:
 - incident reviewed by the Group;
 - remediation plans being implemented;
 - remediation plans that have been implemented, with results reviewed through routine internal management review processes;
 - incident no longer subject to action.

REFERENCE DOCUMENTS

"Reporting suspected violations", pages 126-127 (NFS22).







GRI STANDARD

GRI 407: Freedom of Association and Collective Bargaining 2016

INDICATORS

407-1

SAIPEM DISCLOSURES

- > Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:
 - type of operation (such as manufacturing plant) and supplier;
 - countries or geographic areas with operations and suppliers considered at risk;
- > measures taken by the Group in the reporting period intended to support rights to exercise freedom of association and collective bargaining.

REFERENCE DOCUMENTS

- > "Respect for human rights", page 118 (NFS22);
- > "Human and labour rights at Saipem", pages 30-31 (SR22);
- > "Saipem Modern Slavery Statement 2022".



TARGET 8.8

GRI STANDARD

GRI 414: Supplier Social Assessment 2016

INDICATORS

414-1

SAIPEM DISCLOSURES

Percentage of new suppliers that were screened using social criteria.

REFERENCE DOCUMENTS

> "A sustainable supply chain", pages 155-156 (NFS22).



TARGET 8.8

GRI STANDARD

GRI 414: Supplier Social Assessment 2016

INDICATORS

414-2

SAIPEM DISCLOSURES

- > Number of suppliers assessed for social impacts;
- > number of suppliers identified as having significant actual and potential negative social impacts;
- significant actual and potential negative social impacts identified in the supply chain.

- "A sustainable supply chain", pages 155-156 (NFS22);
- "Sustainable supply chain", pages 84-89 (SR22).





TARGET 9.1/9.4/9.5

GRI STANDARD

GRI 201: Economic Performance 2016

INDICATORS

201-1

SAIPEM DISCLOSURES

Direct economic value generated and distributed (EVG&D) on an accruals basis, following basic components:

- > direct economic value generated: revenues:
- > economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
- > economic value retained: "direct economic value generated" less "economic value distributed".

REFERENCE DOCUMENTS

"Economic value generated and distributed", page 128 (NFS22).



TARGET 9.1/9.4

GRI STANDARD

GRI 203: Indirect Economic Impacts 2016

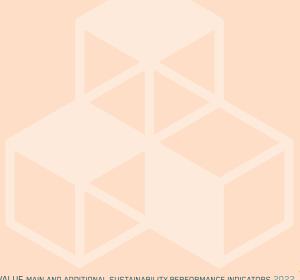
INDICATORS

203-1

SAIPEM DISCLOSURES

- > Extent of development of significant infrastructure investments and services supported;
- current or expected impacts on communities and local economies, including positive and negative impacts where relevant;
- > whether these investments and services are commercial, in-kind, or pro bono engagements.

- "Relations with stakeholders", pages 106-111 (NFS22);
- "Partnering at the local level to create value", pages 74-83 (SR22).









TARGET 10.3

GRI STANDARD

GRI 2: General Disclosures 2021

INDICATORS

2-7

SAIPEM DISCLOSURES

Total number of employees by employment contract (permanent or fixed term) and by employment type, by gender.

REFERENCE DOCUMENTS

> "Workforce trend", pages 167-169 (NFS22).



TARGET 10.3

GRI STANDARD

GRI 401: Employment 2016

INDICATORS

401-1

SAIPEM DISCLOSURES

Number of new employee hires during the reporting period by contract type and rate of turnover.

REFERENCE DOCUMENTS

> "Workforce trend", pages 167-169 (NFS22).



TARGET 10.3

GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-1

SAIPEM DISCLOSURES

Average hours of training that the Group's employees have undertaken during the reporting period, by:

- gender;
- employee category.

REFERENCE DOCUMENTS

- "Competences and knowledge", pages 164-167 (NFS22);
- "Valuing people", pages 52-59 (SR22).



TARGET 10.3

GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-3

SAIPEM DISCLOSURES

Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.

REFERENCE DOCUMENTS

"Competences and knowledge", pages 164-167 (NFS22).







TARGET 10.3

GRI STANDARD

GRI 405: Diversity and Equal Opportunity 2016

INDICATORS

405-2-a

SAIPEM DISCLOSURES

Ratio of the basic salary and remuneration of women to men for each employee category.

REFERENCE DOCUMENTS

> "Equal treatment and enhancement of differences", pages 171-175 (NFS22).



TARGET 10.4

GRI STANDARD

GRI 207: Tax 2020

INDICATORS

207-1, 207-2, 207-3, 207-4

SAIPEM DISCLOSURES

Approach to tax, linked to the business and sustainable development strategies; description of the tax governance and control framework; approach to stakeholder engagement and management of stakeholder concerns related to tax; country-by-country indicators.

REFERENCE DOCUMENTS

> "Methodology, principles and reporting criteria", pages 85-91 (NFS22).







TARGET 11.2

GRI STANDARD

GRI 203: Indirect Economic Impacts 2016

INDICATORS

203-1

SAIPEM DISCLOSURES

- > Extent of development of significant infrastructure investments and services supported;
- > current or expected impacts on communities and local economies, including positive and negative impacts where relevant;
- > whether these investments and services are commercial, in-kind, or pro bono engagements.

REFERENCE DOCUMENTS

- > "Relations with stakeholders", pages 106-111 (NFS22);
- > "Partnering at the local level to create value", pages 74-83 (SR22).



TARGET 11.6

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-1

SAIPEM DISCLOSURES

Disclosure of Group's significant actual and potential waste-related impacts:

- > the inputs, activities, and outputs that lead or could lead to these impacts:
- > whether these impacts relate to waste generated in the Group's own activities or to waste generated upstream or downstream in its value chain.

- "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Waste management", pages 151-152 (NFS22).









TARGET 11.6

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-2

SAIPEM DISCLOSURES

- > Actions, including circularity measures, taken to prevent waste generation in the Group's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated;
- > if the waste generated by the Group in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations;
- > the processes used to collect and monitor waste-related data.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Waste management", pages 151-152 (NFS22);
- > "Methodology and reporting criteria", pages 104-105 (SR22);
- > "Biodiversity and environmental protection", pages 44-51 (SR22).



TARGET 11.6

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-3, 306-4, 306-5

SAIPEM DISCLOSURES

- > Total weight of waste, hazardous and not hazardous;
- total weight of waste diverted from disposal, with breakdown by reuse, recycle or other recovery operations:
- > total weight directed to disposal, with breakdown by incinerated (with or without energy recovery), disposed in landfills or other disposal operations.

REFERENCE DOCUMENTS

"Waste management", pages 151-152 (NFS22).









TARGET 12.2

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-1

SAIPEM DISCLOSURES

- > Total energy consumption within the Group and by type of usage (e.g. Electricity consumption);
- > total fuel consumption within the Group from non-renewable sources, including fuel types used;
- > total fuel consumption within the Group from renewable sources, including fuel types used.

REFERENCE DOCUMENTS

- "GHG monitoring Energy consumption", pages 141-142 (NFS22);
- > "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET 12.2

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-3-a

SAIPEM DISCLOSURES

Energy intensity ratio for the Group.

REFERENCE DOCUMENTS

"GHG monitoring - Energy consumption", pages 141-142 (NFS22).



TARGET 12.2

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-4-a

SAIPEM DISCLOSURES

Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.

REFERENCE DOCUMENTS

> "GHG monitoring - Energy consumption", pages 141-142 (NFS22).



TARGET 12.4

GRI STANDARD

GRI 303: Water and Effluents 2018

INDICATORS

303-1

SAIPEM DISCLOSURES

- Description of how the Group interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the Group's activities, products or services;
- description of how water-related impacts are addressed, including how the Group works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.





REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22):
- > "Water resource management", pages 147-150 (NFS22).



TARGET 12.4

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-1, 305-2, 305-3

SAIPEM DISCLOSURES

- > Gross direct (Scope 1) GHG emissions;
- gross location-based energy indirect (Scope 2) GHG emissions;
- gross market-based energy indirect (Scope 2) GHG emissions;
- > gross other indirect (Scope 3) GHG emissions;
- > base year, source of emission factors, gasses included, standards, methodologies, assumptions.

REFERENCE DOCUMENTS

- > "GHG emissions", pages 142-143 (NFS22);
- > "Transitioning toward Net-Zero", pages 38-43 (SR22);
- > "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET 12.4

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-7

SAIPEM DISCLOSURES

- Significant air emissions of NO, SO, Particulate matter (PM) and other categories of air emissions;
- source of emission factors, standards, methodologies and assumptions.

REFERENCE DOCUMENTS

"Preserving the air quality", pages 150-151 (NFS22).



TARGET 12.4

GRI STANDARD

GRI 306: Effluents and waste 2016

INDICATORS

306-3

SAIPEM DISCLOSURES

Total number and total volume of recorded significant spills, for each material spill category (chemical substances, oily substances, biodegradable substances, drilling muds, wastewater). Disclosure of Impact, Location, Volume and Material of the main spill events.

REFERENCE DOCUMENTS

"Spill prevention and response", pages 146-147 (NFS22).







TARGET 12.4/12.5

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-1

SAIPEM DISCLOSURES

- > Disclosure of Group's significant actual and potential waste-related impacts:
 - the inputs, activities, and outputs that lead or could lead to these impacts;
 - whether these impacts relate to waste generated in the Group's own activities or to waste generated upstream or downstream in its value chain.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- > "Waste management", pages 151-152 (NFS22).



TARGET 12.4/12.5

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-2

SAIPEM DISCLOSURES

- > Actions, including circularity measures, taken to prevent waste generation in the Group's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated;
- > if the waste generated by the Group in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations;
- the processes used to collect and monitor waste-related data.

- "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Waste management", pages 151-152 (NFS22);
- "Methodology and reporting criteria", pages 104-105 (SR22);
- "Biodiversity and environmental protection", pages 44-51 (SR22).







TARGET 12.4/12.5

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-3, 306-4, 306-5

SAIPEM DISCLOSURES

- > Total weight of waste, hazardous and not hazardous;
- > total weight of waste diverted from disposal, with breakdown by reuse, recycle or other recovery operations;
- > total weight directed to disposal, with breakdown by incinerated (with or without energy recovery), disposed in landfills or other disposal operations.

REFERENCE DOCUMENTS

> "Waste management", pages 151-152 (NFS22).









TARGET 13.1

GRI STANDARD

GRI 201: Economic Performance 2016

INDICATORS

201-2-a

SAIPEM DISCLOSURES

Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:

- > a description of the risk or opportunity and its classification as either physical, regulatory, or
- > a description of the impact associated with the risk or opportunity;
- > the financial implications of the risk or opportunity before action is
- > the methods used to manage the risk or opportunity;
- > the costs of actions taken to manage the risk or opportunity.

REFERENCE DOCUMENTS

- > "Analysis of the climate-related scenario", page 138 (NFS22);
- > "Climate-related risks", pages 135-136 (NFS22);
- > "Climate-related opportunities",
- > pages 137-138 (NFS22).



TARGET 13.1

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-1

SAIPEM DISCLOSURES

- > Total energy consumption within the Group and by type of usage (e.g. Electricity consumption);
- > total fuel consumption within the Group from non-renewable sources, including fuel types used;
- > total fuel consumption within the Group from renewable sources, including fuel types used.

REFERENCE DOCUMENTS

- > "GHG monitoring Energy consumption", pages 141-142 (NFS22);
- > "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET 13.1

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-3-a

SAIPEM DISCLOSURES

Energy intensity ratio for the Group.

REFERENCE DOCUMENTS

> "GHG monitoring - Energy consumption", pages 141-142 (NFS22).







TARGET 13.1

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-4-a

SAIPEM DISCLOSURES

Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.

REFERENCE DOCUMENTS

> "GHG monitoring - Energy consumption", pages 141-142 (NFS22).



TARGET 13.1

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-1, 305-2, 305-3

SAIPEM DISCLOSURES

- > Gross direct (Scope 1) GHG emissions;
- > gross location-based energy indirect (Scope 2) GHG emissions;
- > gross market-based energy indirect (Scope 2) GHG emissions;
- > gross other indirect (Scope 3) GHG emissions.

Base year, source of emission factors, gasses included, standards, methodologies, assumptions.

REFERENCE DOCUMENTS

> "GHG emissions", pages 142-143 (NFS22);

- "Transitioning toward Net-Zero", pages 38-43 (SR22);
- "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET 13.1

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-4-a

SAIPEM DISCLOSURES

GHG emissions intensity ratio for the Group.

REFERENCE DOCUMENTS

- > "GHG emissions", pages 142-143 (NFS22);
- "Transitioning toward Net-Zero", pages 38-43 (SR22).



TARGET 13.1

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-5-a

SAIPEM DISCLOSURES

GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.

- > "GHG emissions", pages 142-143 (NFS22);
- "Transitioning toward Net-Zero", pages 38-43 (SR22).







TARGET 14.2

GRI STANDARD

GRI 304: Biodiversity 2016

INDICATORS

304-3-b

SAIPEM DISCLOSURES

Disclosure of partnerships with third parties to protect or restore habitat areas distinct from where the Group has overseen and implemented restoration or protection measures.

REFERENCE DOCUMENTS

- > "Saipem's approach to biodiversity", page 2 (Saipem Biodiversity document);
- > "Biodiversity and environmental protection", pages 44-51 (SR22).



TARGET 14.3

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-1, 305-2, 305-3

SAIPEM DISCLOSURES

- > Gross direct (Scope 1) GHG emissions;
- > gross location-based energy indirect (Scope 2) GHG emissions;
- > gross market-based energy indirect (Scope 2) GHG emissions;
- > gross other indirect (Scope 3) GHG emissions.

Base year, source of emission factors, gasses included, standards, methodologies, assumptions.

REFERENCE DOCUMENTS

- "GHG emissions", pages 142-143 (NFS22);
- "Transitioning toward Net-Zero", pages 38-43 (SR22);
- "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET 14.3

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-4-a

SAIPEM DISCLOSURES

GHG emissions intensity ratio for the Group.

- > "GHG emissions", pages 142-143 (NFS22);
- "Transitioning toward Net-Zero", pages 38-43 (SR22).







TARGET 14.3

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-5-a

SAIPEM DISCLOSURES

GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO₂ equivalent.

REFERENCE DOCUMENTS

- > "GHG emissions", pages 142-143 (NFS22);
- > "Transitioning toward Net-Zero", pages 38-43 (SR22).



TARGET 14.3

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-7

SAIPEM DISCLOSURES

Significant air emissions of NO, SO, Particulate matter (PM) and other categories of air emissions. Source of emission factors, standards, methodologies and assumptions.

REFERENCE DOCUMENTS

> "Preserving the air quality", pages 150-151 (NFS22).







TARGET 15.2

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-1, 305-2, 305-3

SAIPEM DISCLOSURES

- > Gross direct (Scope 1) GHG emissions;
- > gross location-based energy indirect (Scope 2) GHG emissions;
- > gross market-based energy indirect (Scope 2) GHG emissions;
- > gross other indirect (Scope 3) GHG emissions.

Base year, source of emission factors, gasses included, standards, methodologies, assumptions.

REFERENCE DOCUMENTS

- > "GHG emissions", pages 142-143 (NFS22);
- > "Transitioning toward Net-Zero", pages 38-43 (SR22);
- > "Contribution to mitigating climate change", pages 135-143 (NFS22).



TARGET 15.2

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-4-a

SAIPEM DISCLOSURES

GHG emissions intensity ratio for the Group.

REFERENCE DOCUMENTS

- "GHG emissions", pages 142-143 (NFS22):
- "Transitioning toward Net-Zero", pages 38-43 (SR22).



TARGET 15.2

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-5-a

SAIPEM DISCLOSURES

GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO₂ equivalent.

- > "GHG emissions", pages 142-143 (NFS22);
- > "Transitioning toward Net-Zero", pages 38-43 (SR22).







TARGET 15.2

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-7

SAIPEM DISCLOSURES

Significant air emissions of NO_x, SO_x, Particulate matter (PM) and other categories of air emissions. Source of emission factors, standards, methodologies and assumptions.

REFERENCE DOCUMENTS

> "Preserving the air quality", pages 150-151 (NFS22).







TARGET 16.1

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-9

SAIPEM DISCLOSURES

For all employees and workers who are not employees but whose work and/or workplace is controlled by the Group:

- > the number and rate of fatalities as a result of work-related injury;
- > the number and rate of high-consequence work-related injuries (excluding fatalities);
- > the number and rate of recordable work-related injuries;
- > the main types of work-related injury;
- > the number of hours worked. Evaluation of injury risks to which the employees are exposed, how these risks have been determined and actions taken or underway to minimise these risks.

Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.

Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

REFERENCE DOCUMENTS

- > "People safety", pages 157-161 (NFS22):
- > "Health & Safety along the value chain", pages 64-73 (SR22).



TARGET 16.1

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-10

SAIPEM DISCLOSURES

For all employees and workers who are not employees but whose work and/or workplace is controlled by the Group:

- > the number of fatalities as a result of work-related ill health:
- the number of cases of recordable work-related ill health;
- the main types of work-related ill health.

Evaluation of ill health risks to which the employees are exposed, how these risks have been determined and actions taken or underway to minimise these risks.

Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

REFERENCE DOCUMENTS

"Employee health", pages 161-163 (NFS22).







TARGET 16.1

GRI STANDARD

GRI 410: Security Practices 2016

INDICATORS

410-1

SAIPEM DISCLOSURES

- > Percentage of security personnel who have received formal training in the Group's human rights policies or specific procedures and their application to security;
- > whether training requirements also apply to third-party Groups providing security personnel.

REFERENCE DOCUMENTS

- > "Security practices", pages 121-123 (NFS22);
- > "Human and labour rights at Saipem", pages 30-31 (SR22).



TARGET 16.1

GRI STANDARD

GRI 414: Supplier Social Assessment 2016

INDICATORS

414-1

SAIPEM DISCLOSURES

Percentage of new suppliers that were screened using social criteria.

REFERENCE DOCUMENTS

- > "A sustainable supply chain", pages 155-156 (NFS22);
- > "Sustainable supply chain", pages 84-89 (SR22).



TARGET

GRI STANDARD

GRI 408: Child Labour 2016

INDICATORS

408-1

SAIPEM DISCLOSURES

- > Operations and suppliers considered to have significant risk for incidents of:
 - child labour (either in terms of type of operation and supplier; countries or geographic areas with operations and suppliers considered at risk);
 - young workers exposed to hazardous work.

Measures taken by the Group in the reporting period intended to contribute to the effective abolition of child labour.

- "Respect of human rights", page 118 (NFS22);
- "Human and labour rights at Saipem", pages 30-31 (SR22);
- "Saipem Modern Slavery Statement 2022".







TARGET 16.3

GRI STANDARD

GRI 2: General Disclosures 2021

INDICATORS

2-23

SAIPEM DISCLOSURES

A description of the Group's values, principles, standards, and norms of behaviour.

REFERENCE DOCUMENTS

- > "Company management and organisation model", pages 99-100 (NFS22);
- Second cover (AR22).



TARGET 16.5

GRI STANDARD

GRI 205: Anti-corruption 2016

INDICATORS

205-2

SAIPEM DISCLOSURES

- > Total number and percentage of governance body members that the Group's anti-corruption policies and procedures have been communicated to, broken down by region;
- > total number and percentage of employees that the Group's anti-corruption policies and procedures have been communicated to, broken down by employee category and region;
- > total number and percentage of business partners that the

Group's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the Group's anti-corruption policies and procedures have been communicated to any other persons or Groups;

- > total number and percentage of governance body members that have received training on anti-corruption, broken down by region;
- > total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.

REFERENCE DOCUMENTS

- > "Fighting corruption", pages 124-126 (NFS22);
- "Business ethics", pages 90-91 (SR22).



TARGET 16.5

GRI STANDARD

GRI 205: Anti-corruption 2016

INDICATORS

205-3

SAIPEM DISCLOSURES

- > Total number and nature of confirmed incidents of corruption;
- > total number of confirmed incidents in which employees were dismissed or disciplined for corruption;
- total number of confirmed incidents when contracts with business partners were terminated





- or not renewed due to violations related to corruption;
- > public legal cases regarding corruption brought against the Group or its employees during the reporting period and the outcomes of such cases.

REFERENCE DOCUMENTS

> "Fighting corruption", pages 124-126 (NFS22).



TARGET

GRI STANDARD

GRI 415: Public Policy 2016

INDICATORS

415-1-a

SAIPEM DISCLOSURES

Total monetary value of financial and in-kind political contributions made directly and indirectly by the Group by country and recipient/beneficiary.

REFERENCE DOCUMENTS

> "Fighting corruption", pages 124-126 (NFS22).



TARGET 16.7

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-4

SAIPEM DISCLOSURES

For employees and for workers who are not employees but whose work and/or workplace is controlled by the Group:

- > a description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers;
- > where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

- > "Methodology, principles and reporting criteria", pages 85-91 (NFS22);
- "Safeguarding the health and safety of people", pages 157-163 (NFS22);
- "Health & Safety along the value chain", pages 64-73 (SR22).







TARGET 17.1/17.3

GRI STANDARD

GRI 207: Tax 2019

INDICATORS

207-1, 207-2, 207-3, 207-4

SAIPEM DISCLOSURES

Approach to tax, linked to the business and sustainable development strategies; description of the tax governance and control framework; approach to stakeholder engagement and management of stakeholder concerns related to tax; country-by-country indicators.

REFERENCE DOCUMENTS

> "Methodology, principles and reporting criteria", pages 85-91 (NFS22).





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