

CREATING SHARED VALUE

MAIN AND ADDITIONAL SUSTAINABILITY PERFORMANCE INDICATORS 2023



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, 2023, unless otherwise stated.

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

Abbreviations

NFS23: 2023 Consolidated Non-Financial Statement

SR23: 2023 Sustainability Report

AR23: 2023 Annual Report

CGR23: 2023 Corporate Governance and Shareholding Structure Report

Web: www.saipem.com

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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 17: PARTNERSHIPS FOR THE GOALS



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

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 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





SAFETY

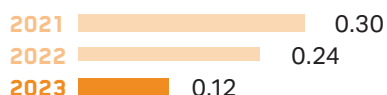


LTI Frequency Rate (LTIFR)

(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	2021	2022	2023
Worked man-hours	(mIn)	199.7	237.8	176.0
› Worked man-hours (employees)	(mIn)	90.8	98.4	83.8
› Worked man-hours (subcontractors)	(mIn)	108.9	139.4	92.2
Fatal accidents	(No.)	0	1	1
› Fatal accidents (employees)	(No.)	0	0	0
› Fatal accidents (subcontractors)	(No.)	0	1	1
Fatal Accident Frequency Rate (FTLFR)	(ratio)	0.00	0.42	0.57
› Fatal Accident Frequency Rate (FTLFR) (employees)	(ratio)	0	0	0
› Fatal Accident Frequency Rate (FTLFR) (subcontractors)	(ratio)	0.00	0.72	1.08
Lost Time Injuries (LTI)	(No.)	37	38	17
› Lost Time Injuries (LTI) (employees)	(No.)	27	24	10
› Lost Time Injuries (LTI) (subcontractors)	(No.)	10	14	7
High-consequence work-related injuries (HCWR) (excluding fatalities)	(No.)	4	4	2
› High-consequence work-related injuries (HCWR) (excluding fatalities) (employees)	(No.)	3	4	2
› High-consequence work-related injuries (HCWR) (excluding fatalities) (subcontractors)	(No.)	1	0	0
HCWR Frequency Rate (excluding fatalities)	(ratio)	0.020	0.017	0.011
› HCWR Frequency Rate (excluding fatalities) (employees)	(ratio)	0.033	0.041	0.024

INDICATOR	UNIT	2021	2022	2023
› HCWR Frequency Rate (excluding fatalities) (subcontractors)	(ratio)	0.009	0.000	0.000
Total Recordable Incidents (TRI)	(No.)	74	103	57
› Total Recordable Incidents (TRI) (employees)	(No.)	46	53	36
› Total Recordable Incidents (TRI) (subcontractors)	(No.)	28	50	21
Near Miss**	(No.)			214
› Near Miss (employees)**	(No.)			130
› Near Miss (subcontractors)**	(No.)			84
High Level Frequency Rate (HLFR) Events	(ratio)	0.76	0.88	0.74
High Level Frequency Rate (HLFR) Events* (employees)	(ratio)	1.26	1.21	1.07
High Level Frequency Rate (HLFR) Events* (subcontractors)	(ratio)	0.46	0.65	0.44
Lost workdays	(No.)	3,153	2,405	991
› Lost workdays (employees)	(No.)	2,486	1,757	706
› Lost workdays (subcontractors)	(No.)	667	648	285
Severity rate	(ratio)	0.016	0.010	0.006
› Severity rate (employees)	(ratio)	0.027	0.017	0.008
› Severity rate (subcontractors)	(ratio)	0.006	0.005	0.003
Employee absenteeism rate	(%)	5.6	5.5	3.5
(*) Category introduced in 2022. (**) Category introduced in 2023.				
 For more information: NFS23 - Safeguarding the health and safety of people, pages 162-170. SR23 - Health and Safety, pages 44-50.				

ENERGY



Total energy consumption

(ktoe)


2021	355.0
2022	414.7
2023	351.5

Energy intensity ratio

(toe/€ mln revenue)

2021	2.1
2022	1.7
2023	1.2

INDICATOR	UNIT	2021	2022	2023
Total energy consumption	(TJ)	14,863	17,361	14,715
Direct energy consumption by type:	(ktoe)	338.4	398.0	342.2
› Diesel	(ktoe)	171.7	207.2	106.5
› Marine Fuel Oil (S<0.1%)	(ktoe)	15.6	18.3	15.6
› Marine Fuel Oil (S>0.1%)	(ktoe)	0.0	0.0	0.0

INDICATOR	UNIT	2021	2022	2023
› Marine Gas Oil (S=<0.1%)	(ktoe)	139.9	147.4	159.6
› Marine Gas Oil (S>0.1%)	(ktoe)	6.5	5.4	9.5
› Natural gas	(ktoe)	0.5	0.6	38.6
› Gasoline	(ktoe)	4.2	4.2	3.6
› Bioethanol **	(toe)			0.38
› Biodiesel (FAME) **	(toe)			8,717.1
› Biodiesel (HVO) **	(toe)			0
› Heat acquired **	(toe)			169.85
Total electricity purchased from public network	(MWh)	71,569	68,120	38,134
Self-produced electricity from renewable sources	(MWh)	289.9	365.2	384.3
Energy saving due to energy consumption reduction initiatives	(MWh)	161,216	155,624	164,059
Electricity consumption of renewable energy	(MWh)	9,666	16,498	14,783
Electricity consumption of renewable energy	(%)	13	24	38
(**) Category introduced in 2023.				
 For more information: NFS23 - Contribution to mitigating climate change, pages 137-147. SR23 - The Path to Net Zero, pages 30-35.				

EMISSIONS



GHG scope 1 emissions (kt CO₂ eq)



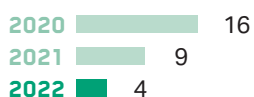
GHG Scope 3 emissions (kt CO₂ eq)



GHG Scope 3 emissions - purchased goods and services (%)

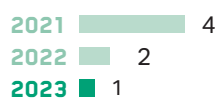


GHG Scope 3 emissions - fuel and energy-related activities (%)

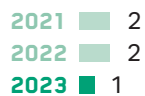


GHG Scope 3 emissions - waste disposal

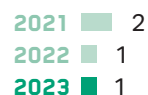
(%)


GHG Scope 3 emissions - business travel

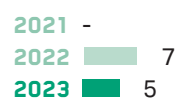
(%)


GHG Scope 3 emissions - upstream transportation and distribution

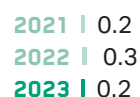
(%)


GHG Scope 3 emissions - leased assets

(%)


GHG Scope 3 emissions - others ^(a)

(%)


Emission intensity ratio ^(b)


 (t CO₂ eq/€ mln revenue)


(a) Others include employee use of cars in Italy, hotel stays, fresh water supply, water treatment.

(b) From 2023, emission intensity is calculated using market-based Scope 2 emissions instead of location-based Scope 2 emissions.

INDICATOR	UNIT	2021	2022	2023
GHG scope 2 emissions	(kt CO ₂ eq)	23.8	26.5	14.4
GHG scope 2 emissions market based	(kt CO ₂ eq)	21.6	24.1	14.2
Direct CO ₂ emissions	(kt)	1,050.7	1,209.2	1,014.0
Direct CH ₄ emissions	(kt CO ₂ eq)	1.2	0.3	0.4
Direct N ₂ O emissions	(kt CO ₂ eq)	0.01	0.06	13.19
Significant emissions into the atmosphere by type:				
› SO ₂	(kt)	0.5	0.6	0.6
› NO _x	(kt)	12.4	14.8	11.2
› CO	(kt)	5.2	5.7	4.5
› PM ₁₀	(kt)	0.5	0.6	0.4
› NMVOC	(kt)	0.8	1.0	0.8
Significant emission reduction by type:				
› SO ₂	(t)	16.9	13.7	18.4
› NO _x	(t)	426.9	433.5	475.3
› CO	(t)	121.2	146.5	98.5

INDICATOR	UNIT	2021	2022	2023
› PM ₁₀	(t)	13.6	13.9	15.3
› NMVOC	(t)	24.2	25.3	26.2
Annual emission reduction	(kt CO ₂ eq)	37.0	38.2	47.0
CO ₂ saving due to energy efficiency initiatives	(t)	36,976.0	38,194	47,036



For more information:
NFS23 - Contribution to mitigating climate change, pages 137-147;
SR23 - The Path to Net Zero, pages 30-35.

WATER



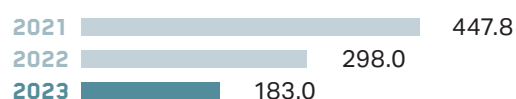
Water withdrawal

(10³ m³)




Volume of recycled and reused water

(10³ m³)



INDICATOR	UNIT	2021	2022	2023
Water withdrawal by source:				
› fresh water from public network/third party	(10 ³ m ³)	1,467.0	1,750.4	1,509.2
› ground water	(10 ³ m ³)	1,236.3	983.3	539.4
› surface water	(10 ³ m ³)	102.2	113.0	69.4
› sea water	(10 ³ m ³)	1,234.7	1,888.0	1,321.4
Water withdrawal by type of use:				
› concrete production	(10 ³ m ³)	58.5	45.7	11.7
› general service	(10 ³ m ³)	523.8	378.7	508.5
› hydrotesting	(10 ³ m ³)	129.0	52.0	37.0
› domestic use	(10 ³ m ³)	2,537.9	3,394.0	2,700.1
› irrigation	(10 ³ m ³)	17.2	30.5	21.4
› roads watering	(10 ³ m ³)	76.1	92.7	116.4
› other	(10 ³ m ³)	697.8	741.2	44.4
Water withdrawal in water stressed areas	(%)	14	8	40
Recycled and reused water	(%)	11	6	5
Discharged water	(10 ³ m ³)	2,238.4	2,786.8	1,656.3
Total discharged water by destination:				
› into sewer system	(10 ³ m ³)	176.5	194.3	188.9

INDICATOR	UNIT	2021	2022	2023
› into bodies of surface water	(10 ³ m ³)	919.0	1,090.4	448.0
› into the sea	(10 ³ m ³)	1,142.9	1,502.1	1,019.4


For more information:
 NFS23 - Protecting the environment and minimising environmental impacts, pages 148-152.
 SR23 - Biodiversity and pollution prevention, pages 36-40.

WASTE



Total waste produced (kt)



Waste recycled (%)



INDICATOR	UNIT	2021	2022	2023
Waste by type:				
› hazardous	(kt)	137.8	120.5	42.8
› non-hazardous	(kt)	674.1	731.2	747.4
Waste by type and destination:				
› hazardous waste disposed of in landfill sites	(kt)	10.9	19.2	6.3
› hazardous waste disposed of in other structures	(kt)	108.9	97.4	33.9
› hazardous waste incinerated in external plant	(kt)	2.0	0.6	0.8
› hazardous waste incinerated in Saipem plants	(kt)	0.8	0.7	0.5
› hazardous waste recycled	(kt)	15.2	2.6	1.4
› non-hazardous waste disposed of in landfill sites	(kt)	261.8	220.2	139.8
› non-hazardous waste disposed of in other structures	(kt)	319.9	412.7	553.2
› non-hazardous waste incinerated in external plants	(kt)	0.20	0.05	0.02
› non-hazardous waste incinerated in Saipem plants	(kt)	1.7	2.6	1.6
› non-hazardous waste recycled	(kt)	90.6	95.6	52.8



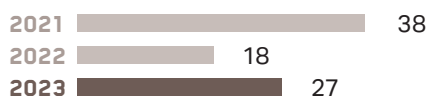
For more information:
 NFS23 - Waste management, page 153.
 SR23 - Biodiversity and pollution prevention, pages 36-40.

SPILLS



Spills

(No.)



Spill drills

(No.)




INDICATOR	UNIT	2021	2022	2023
Spill volumes	(m ³)	3.10	7.85	10.75
Spills by type:				
› oil spills	(No.)	27	9	20
› chemical spills	(No.)	0	2	1
› biodegradable substances	(No.)	8	4	4
› drilling muds	(No.)	2	3	2
› wastewater	(No.)	1	0	0
Spill volumes by type:				
› oil spills	(m ³)	0.33	2.17	9.09
› chemical spills	(m ³)	0.000	0.040	0.002
› biodegradable substances	(m ³)	2.20	0.15	0.04
› drilling muds	(m ³)	0.54	5.50	1.60
› wastewater	(m ³)	0.045	0.000	0.000
Spills by size:				
› below 10 litres	(No.)	21	4	14
› between 10 and 160 litres	(No.)	6	10	10
› between 160 and 500 litres	(No.)	0	1	1
› over 500 litres	(No.)	0	3	2
Spills by destination:				
› into the sea	(No.)	5	7	9
› into superficial water bodies	(No.)	0	0	0
› onto land	(No.)	22	11	18

For more information:
NFS23 - Spill prevention and response, pages 148-149.
SR23 - Biodiversity and pollution prevention, pages 36-40.

HEALTH




INDICATOR	UNIT	2021	2022	2023
Occupational diseases	(No.)	9	6	11
Occupational disease rate	(ratio)	0.05	0.03	0.06
Medical fitness examinations	(No.)	31,696	28,418	27,770
Medical consultations	(No.)	98,433	104,842	104,526


For more information:
 NFS23 - Safeguarding the health and safety of people, pages 162-170.
 SR23 - Health and Safety, pages 44-50.

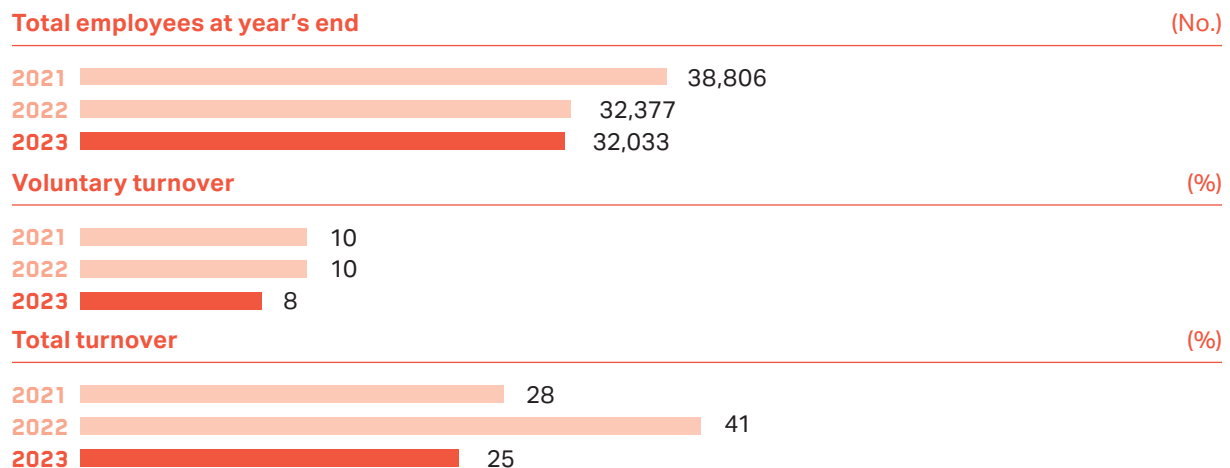
HSE MANAGEMENT SYSTEM



INDICATOR	UNIT	2021	2022	2023
Evidence of audits across all locations of operations	(No.)	190	111	152
Employees working in ISO 45001 certified companies/branches	(%)	82	82	93
Employees covered by recognised environmental management systems such as ISO 14001 or EMAS	(%)	82	82	93


For more information:
 NFS23 - Safeguarding the health and safety of people, page 162.


EMPLOYMENT



INDICATOR	UNIT	2021	2022	2023
Employee categories:				
› Blue Collars	(No.)	15,327	11,452	10,743
› White Collars	(No.)	18,258	15,781	15,981
› Managers	(No.)	4,812	4,769	4,902
› Senior Managers	(No.)	409	375	407

INDICATOR	UNIT	2021	2022	2023
Full-time employees by gender:	(No.)	38,642	32,231	31,920
› male	(No.)	34,836	28,905	28,342
› female	(No.)	3,806	3,326	3,578
Part-time employees by gender:	(No.)	164	146	113
› male	(No.)	33	34	28
› female	(No.)	131	112	85
Employees recruited through employment agencies	(No.)	7,137	6,951	7,346
Employees with a regular work contract by gender:	(No.)	15,779	15,719	16,921
› male	(No.)	12,782	12,891	13,839
› female	(No.)	2,997	2,828	3,082
Employees with a temporary work contract by gender:	(No.)	23,027	16,658	15,112
› male	(No.)	22,087	16,048	14,531
› female	(No.)	940	610	581
TURNOVER				
Voluntary turnover by age:				
› under 30	(%)	23.3	20.0	10.1
› 30-50	(%)	8.7	10.0	8.0
› over 50	(%)	3.9	5.0	4.4
Voluntary turnover by gender:				
› male	(%)	7.9	9.7	7.7
› female	(%)	10.5	9.6	6.9
Total turnover by gender:				
› male	(%)	29.5	41.6	23.5
› female	(%)	17.4	31.1	15.4
Total turnover by age:				
› under 30	(%)	44.9	86.0	32.6
› 30-50	(%)	26.2	37.0	21.7
› over 50	(%)	22.8	26.0	20.8
New employee hires	(No.)		10,102	7,945
New employee hires by age range:				
› under 30	(No.)	-	2,670	1,808
› 30-50	(No.)	-	6,522	5,355
› over 50	(No.)	-	910	782
› New employee hires by geographical area:				
› Americas	(No.)	-	1,552	1,192
› CIS	(No.)	-	1,514	1,192
› Europe	(No.)	-	1,096	874
› Middle East	(No.)	-	2,942	2,304
› Africa	(No.)	-	2,064	1,668
› Far East and Oceania	(No.)	-	934	715

INDICATOR	UNIT	2021	2022	2023
Hiring average cost	(€)	-	3,763	3,828
Open positions filled with internal candidates	(%)	12	10	3


For more information:
NFS23 - Human capital, pages 171-183.
SR23 - Attracting talent worldwide, pages 56-57.

DIVERSITY AND EQUAL OPPORTUNITIES



Women on the Saipem SpA Board of Directors

(No.)

2021	4 (44%)
2022	4 (44%)
2023	4 (44%)

Average age of the workforce (in years)

(No.)

2021	40.0
2022	41.6
2023	41.8

Nationalities represented in the employee population

(No.)

2021	130
2022	129
2023	130

Female managers in revenue-generating positions

(%)

2021	11.8
2022	12.2
2023	12.6

INDICATOR	UNIT	2021	2022	2023
Women employed, by category:	(No.)	3,937	3,438	3,663
› Blue Collars	(No.)	119	157	185
› White Collars	(No.)	3,011	2,476	2,614
› Managers	(No.)	774	774	822
› Senior Managers	(No.)	33	31	42
Women employed, by geographical area:				
› Americas	(No.)	348	363	273
› CIS	(No.)	456	144	96
› Europe	(No.)	2,019	1,843	1,922
› Middle East	(No.)	248	273	376

INDICATOR	UNIT	2021	2022	2023
› Africa	(No.)	332	406	507
› Far East and Oceania	(No.)	534	409	489
Age ranges:				
› employees under 30	(No.)	5,346	3,054	3,188
› of which women	(No.)	548	399	514
› employees between 30 and 50	(No.)	27,558	23,443	22,873
› of which women	(No.)	2,801	2,465	2,565
› employees over 50	(No.)	5,902	5,880	5,972
› of which women	(No.)	588	574	584
Share of women:				
› in STEM-related positions	(%)	9.2	9.1	9.9
› in IT/Engineering-related position	(%)	-	12	13
› in total workforce	(%)	10.1	10.6	11.4
› in all management positions	(%)	15.5	15.6	17.0
› in junior management positions (manager)	(%)	16.1	16.2	16.8
› in top management positions (senior manager)	(%)	8.1	8.3	10.3
› in non managerial position	(%)	9.3	9.7	10.5
› on new hires	(%)	4.4	7.0	10.8
› on total employee that left the Company	(%)	7.0	8.2	9.9
› on total promotions	(%)	19.0	11.8	17.7
Employees with disability (Full Time Employee)	(No.)	195	378	254
Breakdown of workforce by nationality with highest percentage:				
› India	(%)	14.9	17.2	18.7
› Italy	(%)	15.3	16.8	18.2
› Nigeria	(%)	2.8	5.8	8.4
› Indonesia	(%)	10.8	10.7	8.4
› Angola	(%)	5.0	6.5	7.5
› Philippines	(%)	5.4	6.4	5.8
› Saudi Arabia	(%)	5.4	3.7	3.9
› France	(%)	4.4	4.6	3.7
› Malaysia	(%)	1.6	2.3	2.5
› United Kingdom	(%)	1.9	2.2	2.0
› Others	(%)	28.0	23.0	20.8
Breakdown of management positions by nationality with highest percentage:				
› Italy	(%)	56.5	55.1	57.0
› France	(%)	16.8	16.0	12.7
› India	(%)	7.4	8.7	9.5
› Nigeria	(%)	2.1	3.1	2.9
› Brazil	(%)	1.5	1.7	1.8

INDICATOR	UNIT	2021	2022	2023
› United Kingdom	(%)	2.0	1.8	1.8
› Angola	(%)	1.2	1.3	1.4
› Croatia	(%)	1.3	1.2	1.1
› Egypt	(%)	0.6	0.7	0.9
› Romania	(%)	0.8	0.9	0.9
› Indonesia	(%)	0.8	0.8	0.8
› Philippines	(%)	0.3	0.3	0.4
› Others	(%)	8.7	8.4	8.9
Female executive officers	(No.)	2	3	3
Percentage of female executive officers	(%)	18	21	20
Women who chairs board committees	(%)	-	75.0	75.0
Presence of Chief Diversity Officer (CDO)	(y/n)	no	yes	yes
Chairperson is a woman	(y/n)	yes	yes	yes
Chief Executive Officer (CEO) is a woman	(y/n)	no	no	no
Chief Financial Officer (CFO) is a woman	(y/n)	no	no	no
The executive compensation is linked to gender diversity or diversity, equity and inclusion (DEI)	(y/n)	yes	yes	yes
The Company publicly shares a specific, time-bound action plan with targets to increase the representation of women in the Company	(y/n)	no	yes	yes
The Company publicly shares a specific, time-bound action plan with targets to increase the representation of women in leadership positions	(y/n)	no	no	no
Presence of employee resource groups for women	(y/n)	yes	yes	yes
Company offers to all employees unconscious bias training	(y/n)	yes	yes	yes
Company requires all employees to complete anti-sexual harassment training at least once a year	(y/n)	no	yes	yes




For more information:

NFS23 - Human capital, pages 171-183; Governance of business sustainability, pages 116-117.
SR23 - Diversity and inclusion, pages 51-52.


PAY-GAP



INDICATOR	UNIT	2021	2022	2023
Salary gender pay-gap (women vs. men):				
Blue Collars	(%)	122	63	41
White Collars	(%)	92	85	93
Managers	(%)	89	91	93
Senior Managers	(%)	87	90	86
CEO to employee compensation ratio	(ratio)	15.0	24.4	37.2
Global mean gender pay gap	(%)	(7.1)	(6.0)	(6.0)
The Company publicly shares a specific, time-bound action plan to close its gender pay gap	(y/n)	no	no	no
 For more information: NFS23 - Pay equity, pages 181-182.				

PARENTAL LEAVE & WORK LIFE BALANCE



INDICATOR	UNIT	2021	2022	2023
Employees who took parental leave, of which:	(No.)	829	539	475
› women	(No.)	307	236	238
› men	(No.)	522	303	237
Return to work after parental leave:	(No.)	712	195	444
› women	(No.)	207	97	210
› men	(No.)	505	98	234
Parental leave retention rate (women)	(%)	96.42	95.16	95.30
Weeks of fully paid primary parental leave	(No.)	10.0	16.15	20.6
Weeks of fully paid secondary parental leave	(No.)	0.71	1.26	1.50
Presence of back-up family care services or subsidies through the Company	(y/n)	-	yes	yes
Presence of flexible working policy	(y/n)	yes	yes	yes
 For more information: NFS23 - Welfare, worklife balance and wellbeing, page 183.				

SKILL DEVELOPMENT




Employees having received training over the year

(%)




INDICATOR	UNIT	2021	2022	2023
Total hours of training, of which:	(No.)	1,688,917	1,861,565	2,020,750
› HSE	(No.)	1,524,528	1,736,139	1,719,376
› managerial potential and skills	(No.)	13,706	10,694	83,021
› professional technical skills	(No.)	150,683	114,732	218,353
Average training man-hours by employee	(No.)	20.0	19.6	26.3
HSE training hours delivered to employees	(No.)	611,829	511,179	542,037
HSE training hours delivered to subcontractors	(No.)	912,699	1,224,960	1,177,339
Employees trained in HSE	(No.)	32,628	29,450	26,843
Employees having received training over the year	(No.)	37,923	32,627	31,185
Annual total cost of training	(€ mln)	7.9	9.9	15.4
Average training hours per employee in HSE	(No.)	15.8	15.7	16.9
Average training hours per employee on technical and managerial topics (non HSE)	(No.)	3.9	3.9	9.4
Skills assessment	(No.)	5,655	n.a.	n.a.
Total employee performance evaluations, of which:	(No.)	16,132	11,823	20,174
› Blue Collars	(No.)	3,478	1,570	5,417
› White Collars	(No.)	9,290	6,751	10,734
› Managers	(No.)	2,960	3,138	3,664
› Senior Managers	(No.)	404	364	359
Total employee performance evaluations	(%)	42	37	63
Breakdown of average hours of training by employee categories:				
› Blue Collars	(No.)	24.5	28.8	26.5
› White Collars	(No.)	16.6	14.7	22.3
› Managers	(No.)	19.1	14.3	39.2
› Senior Managers	(No.)	14.6	12.9	44.8
› total	(No.)	18.7	19.6	26.3
Breakdown of average hours of training by gender:				
› male	(No.)	20.7	18.4	25.9
› female	(No.)	13.7	11.6	28.9
Training manhours:				
› Americas	(No.)	40,811	28,117	16,039
› Africa	(No.)	76,617	58,335	37,420
› CIS	(No.)	28,481	31,148	10,764

INDICATOR	UNIT	2021	2022	2023
› Far East and Oceania	(No.)	136,643	107,609	96,251
› Europe	(No.)	322,299	327,842	631,062
› Middle East	(No.)	171,366	82,269	51,905
Hours of training on Environment **	(No.)			92,131
(**) Category introduced in 2023.				
 For more information: NFS23 - Human capital, pages 171-183. SR23 - Valuing people, pages 53-57.				

INDUSTRIAL RELATIONS



INDICATOR	UNIT	2021	2022	2023
Employees covered by collective bargaining	(%)	46	50	42
Strike hours	(No.)	248	63	7,521
 For more information: NFS23 - Industrial relations, pages 177-178.				

SUPPLY CHAIN



Total goods and services ordered (€ bln)



Goods and services ordered locally %



INDICATOR	UNIT	2021	2022	2023
Total goods and services ordered:				
› Americas	(€ mln)	514	874	1,023
› Africa	(€ mln)	1,210	1,983	2,797
› CIS	(€ mln)	1,085	202	(76)
› Far East and Oceania	(€ mln)	441	819	1,405
› Europe	(€ mln)	1,660	1,235	1,491
› Middle East	(€ mln)	3,178	2,874	3,455
Vendors	(No.)	23,585	22,311	21,979
Vendors qualified in the year	(No.)	7,226	6,393	6,364

INDICATOR	UNIT	2021	2022	2023
› Vendors qualified in the year operating in high risk countries for human and labour rights in critical commodity codes *	(No.)		573	803
› Vendors qualified in the year operating in high risk countries for human and labour rights in non critical commodity codes *	(No.)		2,234	2,447
Vendors qualified in the year operating in high risk Countries for human and labour rights	(%)	43	44	46
New vendors assessed on human and labour rights	(No.)	598	446	431
Vendors qualified in the year for activities considered at HSE risk	(%)	9	9	8
Vendors assessed on HSE aspects	(No.)	595	578	474
Total vendors assessed on human and labour rights	(%)		7	431
Total number of significant (→critical) vendors in Tier-1 *	(No.)		9,218	11,851
% of total spend on significant vendors in Tier-1 *	(%)		70	75
Total number of vendors assessed via desk assessments/on-site assessments *	(No.)		2,855	2,592
Number of vendors assessed with substantial actual/potential negative impacts *	(No.)		13	14
Total number of vendors supported in corrective action plan implementation *	(No.)		5	14
Total number of vendors in capacity building programmes *	(No.)		2,940	1,200
Qualification audits, of which:	(No.)	0	4	4
› on human and labour rights/HSE	(No.)	0	1	4
Goods and services ordered by criticality level:				
› critical	(€ bln)	7.1	7.3	9.3
› not critical	(€ bln)	2.3	3.0	3.0
› other	(€ bln)	0.12	0.10	0.15
Frame Agreements	(No.)	6,050	5,833	5,556
Vendors qualified for more than 10 years	(%)	26	28	30
Vendor feedback released	(No.)	2,167	1,372	502
Positive feedback on vendor	(%)	86	81	91

(*) Category introduced in 2022.




For more information:

NFS23 - Supply chain management, pages 131-132; A sustainable supply chain, pages 159-161.
SR23 - Responsible supply chain, pages 64-67.


SECURITY



INDICATOR	UNIT	2021	2022	2023
Contracts with security providers which include human rights clauses	(%)	100	100	100
Security personnel trained in human rights policy and procedures	(%)	28	12	0
Security risk assessment in commercial phase	(%)	100	100	100
 For more information: NFS23 - Security and cybersecurity practices, pages 134-135.				

ANTICORRUPTION




INDICATOR	UNIT	2021	2022	2023
Employees trained in compliance, governance, ethics and anti-corruption issues	(No.)	4,083	5,142	5,311
Training hours in compliance, governance, ethics and anti-corruption issues	(No.)	11,106	16,022	15,775
Staff disciplined or dismissed for ethical reasons	(No.)	0	0	78
 For more information: NFS23 - Fighting corruption, pages 122-124. SR23 - Business ethics, pages 62-63.				

GRIEVANCE MECHANISM



INDICATOR	UNIT	2021	2022	2023
Total files, of which:	(No.)	158	137	226
› founded or partially founded	(No.)	49	34	54
› unfounded	(No.)	109	103	135
› open	(No.)	0	0	37
Total files on cases of discrimination, of which:	(No.)	2	5	11
› founded or partially founded	(No.)	0	2	2
› unfounded	(No.)	2	3	6
› open	(No.)	0	0	3


INDICATOR	UNIT	2021	2022	2023
Total files on workers' rights, of which:	(No.)	22	29	37
› founded or partially founded	(No.)	3	7	3
› unfounded	(No.)	19	22	31
› open	(No.)	0	0	3
Files regarding mobbing and harassment:	(No.)	35	24	54
› founded or partially founded	(No.)	14	9	16
› unfounded	(No.)	21	15	21
› open	(No.)	0	0	17
Total files on violations of the rights of local communities, of which:	(No.)	0	1	1
› founded or partially founded	(No.)	0	0	0
› unfounded	(No.)	0	1	1
› open	(No.)	0	0	0


For more information:
NFS23 - Reporting suspected violations, pages 124-126.

INNOVATION



INDICATOR	UNIT	2021	2022	2023
Patents in force	(No.)	2,827	2,508	2,519
New patents filed in the year:	(No.)	16	15	19
› of which filed for energy decarbonisation technologies	(No.)	3	6	12
People involved in R&D activities (FTE)	(No.)	183	155	144
Signed cooperation/license agreements:	(No.)	18	21	16
› of which for energy decarbonisation projects	(No.)	15	14	11
Research & Development expenditure	(€ mln)	35	31	32
Amount spent on decarbonisation R&D and technology application	(€ mln)	22	27	34
Overall innovation spending	(€ mln)	60	57	71


For more information:
NFS23 - Investments in R&D of low carbon products/services, page 142.
SR23 - Innovation, pages 75-82.

LOCAL VALUE CONTRIBUTION



INDICATOR	UNIT	2021	2022	2023
Countries in which local development projects are implemented	(No.)	15	11	12
Expenses for local development projects	(€ mln)	0.4	0.6	1.2
Direct economic value generated	(€ mln)	7,042	10,845	12,552
Economic value distributed	(€ mln)	8,893	10,715	11,878
Economic value retained	(€ mln)	(2,467)	0.209	0.179
Total goods and services ordered locally:				
› Americas	(€ mln)	266	239	602
› Africa	(€ mln)	662	837	1,174
› CIS	(€ mln)	858	163	(50)
› Far East and Oceania	(€ mln)	381	783	1,044
› Europe	(€ mln)	1,339	1,114	1,199
› Middle East	(€ mln)	2,047	1,996	1,201
Local employees by category:	(%)	79	72	71
› Blue Collars	(%)	39	31	62
› White Collars	(%)	48	51	75
› Managers ^(c)	(%)	13	17	56
› Senior Managers ^(c)	(%)	1	1	12
Local employees by area:	(No.)	30,526	23,200	22,826
› Americas	(No.)	1,865	1,913	1,166
› Africa	(No.)	3,387	4,298	5,582
› CIS	(No.)	5,019	542	349
› Far East and Oceania	(No.)	6,168	4,808	7,522
› Europe	(No.)	7,343	6,785	6,821
› Middle East	(No.)	6,744	4,854	1,386
(c) The percentage of local managers and senior managers is calculated excluding the data of France and Italy.				



For more information:

NFS23 - Local communities, page 100; Economic value generated and distributed, page 127; Relations with the local context, page 157; The social and economic impact on the territory, page 158.
SR23 - Local impact, pages 68-74.

OTHER



INDICATOR	UNIT	2021	2022	2023
Memberships of associations	(No.)	113	114	112
Membership fees paid	(mln €)	1.14	1.18	1.10
including major associations:				
› Confindustria (including memberships at local and sector level)	(k€) (%)	340.0 30	342.4 33	389.6 35
› Aspen Institute	(k€) (%)	35.0 3	35.0 3	35.0 3
› Ambrosetti - The European House	(k€) (%)	26.9 2	23.6 2	26.2 2
› Assonime	(k€) (%)	45.6 4	47.2 4	24.8 2
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)	6,875	9,980	11,874
Operating result (EBIT)	(€ mln)	(2,266)	98	437
Gross operating profit (EBITDA)	(€ mln)	(1,650)	543	926
Customer satisfaction survey - coverage	(%)	100	100	94
Customer satisfaction survey - response rate	(%)	81.0	48.0	67.6
Customer satisfaction survey - satisfaction level (score >6) ^(d)	(%)	98	93	90
Customer satisfaction survey - "completely satisfied" (score>9)	(%)	72	50	62

(d) From 2023, satisfaction level is considered >6, before 2023 it was considered >7.



For more information:

NFS23 - Clients, page 98; Institution and trade association, pages 98-99; Economic value generated and distributed, page 127.



NO POVERTY



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 82-91 (NFS23);
- > "Tax transparency", pages 127-131 (NFS23).

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

- > "Local impact", pages 68-74 (SR23);
- > "Local Value" (Web);
- > Revalue 2023.



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 157-161 (NFS23);
- > "Local impact", pages 68-74 (SR23).



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



ZERO HUNGER



TARGET 2.3

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 157-161 (NFS23);
- > "Local impact", pages 68-74 (SR23).





GOOD HEALTH AND WELL-BEING

3 GOOD HEALTH AND WELL-BEING



TARGET 3.2

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 178-181 (NFS23);
- > "Welfare, worklife balance and wellbeing", page 183 (NFS23).



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 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



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 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.



GOOD HEALTH AND WELL-BEING

3 GOOD HEALTH
AND WELL-BEING



REFERENCE DOCUMENTS

- > "Employee health", pages 168-170 (NFS23).



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 164-167 (NFS23).



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

- > "Local impact", pages 68-74 (SR23);
- > Revalue 2023.



GOOD HEALTH AND WELL-BEING

3 GOOD HEALTH
AND WELL-BEING



TARGET 3.9

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-1, 305-2, 305-3, 305-4

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 145-146 (NFS23);
- > "Contribution to mitigating climate change", pages 137-143 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



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 146-147 (NFS23).





GOOD HEALTH AND WELL-BEING

3 GOOD HEALTH
AND WELL-BEING



TARGET 3.9

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 148-149 (NFS23).



TARGET 3.9

GRI STANDARD

GRI 306: Waste 2020

INDICATORS

306-1

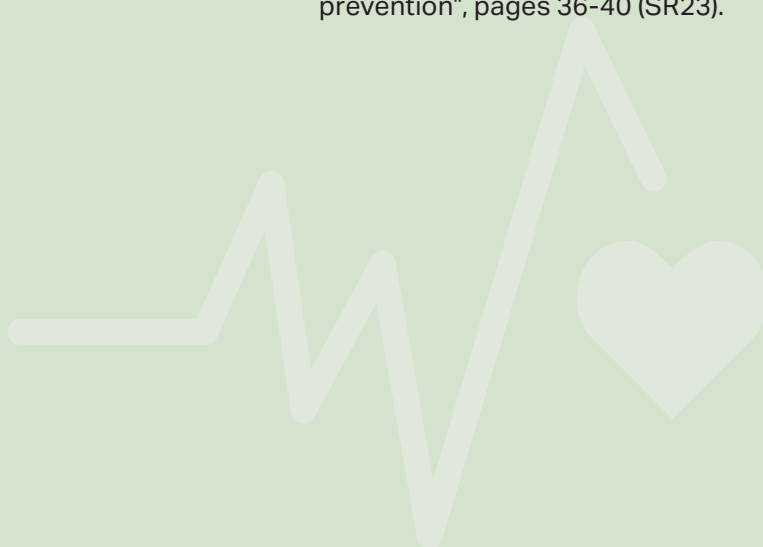
SAIPEM DISCLOSURES

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 82-91 (NFS23);
- > "Waste management", pages 153-154 (NFS23);
- > "Biodiversity and pollution prevention", pages 36-40 (SR23).





GOOD HEALTH AND WELL-BEING

3 GOOD HEALTH
AND WELL-BEING



TARGET 3.9

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 82-91 (NFS23);
- > "Waste management", page 153 (NFS23);
- > "Biodiversity and pollution prevention", pages 36-40 (SR23).



TARGET 3.9

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 153-154 (NFS23).





QUALITY EDUCATION



TARGET 4.3/4.4/4.5

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

- > "Skills, knowledge and talent attraction", pages 171-174 (NFS23);
- > "Valuing people", pages 53-57 (SR23).





GENDER EQUALITY



TARGET 5.1

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 176-177 (NFS23).



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

- > "Welfare, worklife balance and wellbeing", page 183 (NFS23).



TARGET 5.1

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

- > "Skills, knowledge and talent attraction", pages 171-174 (NFS23);
- > "Valuing people", pages 53-57 (SR23).



TARGET 5.1

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

- > "Performance evaluation", pages 174-175 (NFS23);
- > "Valuing people", pages 53-57 (SR23).



GENDER EQUALITY



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

- > "Human capital", pages 178-181 (NFS23);
- > "Governance of business sustainability", pages 116-117 (NFS23).



TARGET 5.1

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

- > "Pay equity", page 181 (NFS23).



TARGET 5.1

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 124-126 (NFS23).





GENDER EQUALITY



TARGET 5.2

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
159-161 (NFS23);
- > "Responsible supply chain", pages
64-67 (SR23).



TARGET 5.2

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
159-161 (NFS23);
- > "Responsible supply chain", pages
64-67 (SR23).



TARGET 5.4

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.

REFERENCE DOCUMENTS

- > "Relations with stakeholders",
pages 97-101 (NFS23);
- > "Local impact", pages 68-74 (SR23).





GENDER EQUALITY



TARGET 5.4

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

- > "Welfare, worklife balance and wellbeing", page 183 (NFS23).



TARGET 5.5

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 2023.



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 2023.





CLEAN WATER AND SANITATION



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 82-91 (NFS23);
- > "Water resource management", pages 149-152 (NFS23).



TARGET 6.3

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, including:

- > 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 82-91 (NFS23);
- > "Water resource management", pages 149-152 (NFS23).



CLEAN WATER AND SANITATION



TARGET 6.3

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 149-152 (NFS23).



TARGET 6.3

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 82-91 (NFS23);
- > "Waste management", pages 153-154 (NFS23).





CLEAN WATER AND SANITATION



TARGET 6.3

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 82-91 (NFS23);
- > "Waste management", pages 153-154 (NFS23).



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 148-149 (NFS23).



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 149-152 (NFS23).



CLEAN WATER AND SANITATION



TARGET 6.6

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

- > "Biodiversity", pages 154-156 (NFS23);
- > "Biodiversity and pollution prevention", pages 36-40 (SR23).





AFFORDABLE AND CLEAN ENERGY



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

- > "Contribution to mitigating climate change", pages 137-143 (NFS23).



TARGET 7.3

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

- > "Energy consumption", pages 143-144 (NFS23).



TARGET 7.3

GRI STANDARD
GRI 302: Energy 2016

INDICATORS
302-3-a

SAIPEM DISCLOSURES

Energy intensity ratio for the Group.

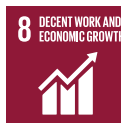
REFERENCE DOCUMENTS

- > "Energy consumption", pages 143-144 (NFS23).





DECENT WORK AND ECONOMIC GROWTH



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 127 (NFS23).



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.

REFERENCE DOCUMENTS

- > "Local impact", pages 68-74 (SR23);
- > "Local value" (web);
- > Revalue 2023.



DECENT WORK AND ECONOMIC GROWTH



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

- > "Skills, knowledge and talent attraction", pages 171-174 (NFS23);
- > "Valuing people", pages 53-57 (SR23).



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.



TARGET 8.3

GRI STANDARD

GRI 204: Procurement Practices 2016

INDICATORS

204-1

SAIPEM DISCLOSURES

Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).

REFERENCE DOCUMENTS

- > "Supply chain management", pages 131-132 (NFS23);
- > "Local content (in Country Value)", page 158 (NFS23);
- > "Local impact", pages 68-74 (SR23).



TARGET 8.4

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;



DECENT WORK AND ECONOMIC GROWTH



- > total fuel consumption within the Group from renewable sources, including fuel types used.

REFERENCE DOCUMENTS

- > "Contribution to mitigating climate change", pages 137-147 (NFS23).



TARGET 8.4

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-3-a

SAIPEM DISCLOSURES

Energy intensity ratio for the Group.

REFERENCE DOCUMENTS

- > "Energy consumption", pages 143-144 (NFS23).



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

- > "Energy consumption", pages 143-144 (NFS23).



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 176-177 (NFS23).



TARGET 8.5

GRI STANDARD

GRI 202: Market presence 2016

INDICATORS

202-2-a

SAIPEM DISCLOSURES

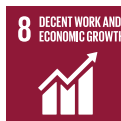
Percentage of senior management at significant locations of operation that are hired from the local community.

REFERENCE DOCUMENTS

- > "Local content (in Country Value)", page 158 (NFS23).



DECENT WORK AND ECONOMIC GROWTH



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 176-177 (NFS23).



TARGET
8.5

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

- > "Welfare, worklife balance and wellbeing", page 183 (NFS23).



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

- > "Welfare, worklife balance and wellbeing", page 183 (NFS23).



TARGET
8.5

GRI STANDARD

GRI 404: Training and Education 2016

INDICATORS

404-3

SAIPEM DISCLOSURES

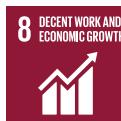
Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.

REFERENCE DOCUMENTS

- > "Performance evaluation", pages 174-175 (NFS23).



DECENT WORK AND ECONOMIC GROWTH



TARGET 8.5

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 116-117 (NFS23);
- > "Equal treatment and enhancement of differences", pages 178-181 (NFS23).



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

- > "Pay equity", page 181 (NFS23).



TARGET 8.7

GRI STANDARD

GRI 408: Child Labour 2016

INDICATORS

408-1

SAIPEM DISCLOSURES

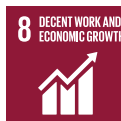
- > Operations and suppliers considered to have significant risk for incidents of:
 - child labour (either in terms of type of operation and supplier; countries or geographic areas with operations and suppliers considered at risk);
 - young workers exposed to hazardous work;
- > measures taken by the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

REFERENCE DOCUMENTS

- > "Respect for human and labour rights", pages 132-134 (NFS23);
- > "Human and labour rights", pages 58-59 (SR23);
- > "Saipem Modern Slavery Statement 2023".



DECENT WORK AND ECONOMIC GROWTH



TARGET 8.7

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 and labour rights", pages 132-134 (NFS23);
- > "Human and labour rights", pages 58-59 (SR23);
- > "Saipem Modern Slavery Statement 2023".



TARGET 8.8

GRI STANDARD

GRI 2: General Disclosures 2021

INDICATORS

2-30

SAIPEM DISCLOSURES

Percentage of total employees covered by collective bargaining agreements.

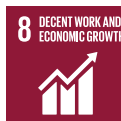
REFERENCE DOCUMENTS

- > "Industrial relations", pages 177-178 (NFS23).





DECENT WORK AND ECONOMIC GROWTH



TARGET 8.8

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

- > "Quality", page 50 (AR23);
- > "Human resource management", pages 50-51 (AR23).

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.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



TARGET 8.8

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-1

SAIPEM DISCLOSURES

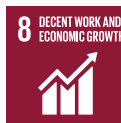
For employees and for workers who are not employees but whose work and/or workplace is controlled by the Group:

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





DECENT WORK AND ECONOMIC GROWTH



TARGET 8.8

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 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



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.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



DECENT WORK AND ECONOMIC GROWTH



TARGET 8.8

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 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



TARGET 8.8

GRI STANDARD

GRI 403: Occupational Health and Safety 2018

INDICATORS

403-5

SAIPEM DISCLOSURES

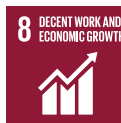
A description of any occupational health and safety training provided to workers, including generic training, as well as training on specific work-related hazards, hazardous activities, or hazardous situations.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



DECENT WORK AND ECONOMIC GROWTH



TARGET 8.8

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 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



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:

- > 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.

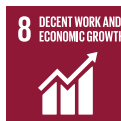
Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



DECENT WORK AND ECONOMIC GROWTH



TARGET 8.8

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 168-170 (NFS23).



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.

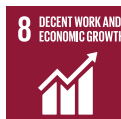
REFERENCE DOCUMENTS

- > "Reporting suspected violations", pages 124-126 (NFS23).





DECENT WORK AND ECONOMIC GROWTH



TARGET 8.8

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 and labour rights", pages 132-134 (NFS23);
- > "Human and labour rights", pages 58-59 (SR23);
- > "Saipem Modern Slavery Statement 2023".



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 159-161 (NFS23);
- > "Responsible supply chain", pages 64-67 (SR23).



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.

REFERENCE DOCUMENTS

- > "A sustainable supply chain", pages 159-161 (NFS23);
- > "Responsible supply chain", pages 64-67 (SR23).



INDUSTRY, INNOVATION AND INFRASTRUCTURE



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 127 (NFS23).



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.

REFERENCE DOCUMENTS

- > "Relations with stakeholders", pages 97-101 (NFS23);
- > "Local impact", pages 68-74 (SR23).





REDUCED INEQUALITIES



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 176-177 (NFS23).



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 176-177 (NFS23).



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

- > "Skills, knowledge and talent attraction", pages 171-174 (NFS23);
- > "Valuing people", pages 53-57 (SR23).



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

- > "Performance evaluation", pages 174-175 (NFS23).



REDUCED INEQUALITIES



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

> "Pay equity", page 181 (NFS23).



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

- > "Tax transparency", pages 127-131 (NFS23);
- > "Methodology, principles and reporting criteria", pages 82-91 (NFS23).





SUSTAINABLE CITIES AND COMMUNITIES



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 97-101 (NFS23);
- > "Local impact", pages 68-74 (SR23).



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.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 82-91 (NFS23);
- > "Waste management", pages 153-154 (NFS23).





SUSTAINABLE CITIES AND COMMUNITIES



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 82-91 (NFS23);
- > "Waste management", pages 153-154 (NFS23).



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 153-154 (NFS23).





RESPONSIBLE CONSUMPTION AND PRODUCTION



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
> "Energy consumption", pages 143-144 (NFS23).



TARGET 12.2

GRI STANDARD
GRI 302: Energy 2016

INDICATORS
302-3-a

SAIPEM DISCLOSURES
Energy intensity ratio for the Group.

REFERENCE DOCUMENTS
> "Energy consumption", pages 143-144 (NFS23).



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
> "Energy consumption", pages 143-144 (NFS23).



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.



RESPONSIBLE CONSUMPTION AND PRODUCTION



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 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



TARGET 12.4

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 146-147 (NFS23).



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 148-149 (NFS23).



RESPONSIBLE CONSUMPTION AND PRODUCTION



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 82-91 (NFS23);
- > "Waste management", pages 153-154 (NFS23).



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.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 82-91 (NFS23);
- > "Waste management", pages 153-154 (NFS23).





RESPONSIBLE CONSUMPTION AND PRODUCTION



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 153-154 (NFS23).





CLIMATE ACTION



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 other;
- > a description of the impact associated with the risk or opportunity;
- > the financial implications of the risk or opportunity before action is taken;
- > 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 140 (NFS23);
- > "Climate-related risks", pages 137-138 (NFS23);
- > "Climate-related opportunities", pages 138-139 (NFS23).



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

- > "Energy consumption", pages 143-144 (NFS23).



TARGET 13.1

GRI STANDARD

GRI 302: Energy 2016

INDICATORS

302-3-a

SAIPEM DISCLOSURES

Energy intensity ratio for the Group.

REFERENCE DOCUMENTS

- > "Energy consumption", pages 143-144 (NFS23).



CLIMATE ACTION



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

- > "Energy consumption", pages 143-144 (NFS23).



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 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



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 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



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.

REFERENCE DOCUMENTS

- > "GHG emissions", pages 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



LIFE BELOW WATER



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

- > "Biodiversity", pages 154-156 (NFS23);
- > "Biodiversity and pollution prevention", pages 36-40 (SR23).



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 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).

TARGET 14.3

GRI STANDARD

GRI 305: Emissions 2016

INDICATORS

305-4-a

SAIPEM DISCLOSURES

GHG emissions intensity ratio for the Group.

REFERENCE DOCUMENTS

- > "GHG emissions", pages 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).





LIFE BELOW WATER



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 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



TARGET 14.3

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 146-147 (NFS23).





LIFE ON LAND

15 LIFE
ON LAND



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 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



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 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



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.

REFERENCE DOCUMENTS

- > "GHG emissions", pages 145-146 (NFS23);
- > "The path to Net Zero", pages 30-35 (SR23).



LIFE ON LAND



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
146-147 (NFS23).





PEACE, JUSTICE, AND STRONG INSTITUTIONS



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

- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).

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 168-170 (NFS23).



PEACE, JUSTICE, AND STRONG INSTITUTIONS



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 and cybersecurity practices", pages 134-136 (NFS23).



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 159-161 (NFS23);
- > "Responsible supply chain", pages 64-67 (SR23).



TARGET 16.2

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.

REFERENCE DOCUMENTS

- > "Respect for human and labour rights", pages 132-134 (NFS23);
- > "Human and labour rights", pages 58-59 (SR23);
- > "Saipem Modern Slavery Statement 2023".





PEACE, JUSTICE, AND STRONG INSTITUTIONS



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 102-103 (NFS23);
- > "Governance of business sustainability", pages 116-117 (NFS23);
- > "Protecting the environment and minimising environmental impacts", pages 149-157 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Sustainability Plan", pages 92-96 (NFS23);
- > "How Saipem's business model creates value", page 127 (NFS23);
- > "Equal treatment and enhancement of differences", pages 178-181 (NFS23).



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 122-124 (NFS23);
- > "Business ethics", pages 62-63 (SR23).



TARGET 16.5

GRI STANDARD

GRI 205: Anti-corruption 2016



PEACE, JUSTICE, AND STRONG INSTITUTIONS



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 122-124 (NFS23).



TARGET 16.5

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 122-124 (NFS23).



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.

REFERENCE DOCUMENTS

- > "Methodology, principles and reporting criteria", pages 82-91 (NFS23);
- > "Safeguarding the health and safety of people", pages 162-170 (NFS23);
- > "Health & Safety", pages 44-50 (SR23).



PARTNERSHIP FOR THE GOALS

17 PARTNERSHIPS
FOR THE GOALS



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 82-91 (NFS23);
- > "Relations with stakeholders", pages 97-101 (NFS23);
- > "Tax transparency", pages 127-131 (NFS23).





Società per Azioni

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Annual Report (in English)

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