

ANNEX I

GRI AND UN GLOBAL COMPACT CONTENT INDEX

MISSION

Transforming customers' strategies and projects into competitive and sustainable infrastructures, plants and processes.

OUR VALUES

Ability to innovate in technology; engineering and management expertise; consolidated experience in project management; strong problem-solving orientation; dialogue and transparency.

COUNTRIES IN WHICH SAIPEM OPERATES

EUROPE

Albania, Austria, Bulgaria, Cyprus, Denmark, France, Germany, Greece, Italy, Luxemburg, Netherland, Norway, Poland, Portugal, Romania, Serbia, Switzerland, Turkey, United Kingdom

AMERICAS

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

CIS

Azerbaijan, Georgia, Kazakhstan, Russia

AFRICA

Algeria, Angola, Cameroon, Congo, Côte d'Ivoire, Egypt, Equatorial Guinea, Gabon, Ghana, Kenya, Libya, Mauritania, Morocco, Mozambique, Nigeria, Senegal, South Africa, Tunisia, Uganda

MIDDLE EAST

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

FAR EAST AND OCEANIA

Australia, Bangladesh, China, India, Indonesia, Japan, Malaysia, Singapore, Taiwan, Thailandia, Vietnam

GRI AND UN GLOBAL COMPACT CONTENT INDEX

IN ACCORDANCE WITH GRI STANDARDS - CORE OPTION

GRI AND UN GLOBAL COMPACT CONTENT INDEX

In accordance with GRI Standards - Core option

Reference Documents

SR21: Sustainability Report 2021

NFS21: Consolidated Non-Financial Statement 2021

AR21: Annual Report 2021

CG21: Corporate Governance and Shareholding Structure Report 2021

UN Global Compact Principles

Principle 1. Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 2. Make sure that they are not complicit in human rights abuses.

Principle 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4. The elimination of all forms of forced and compulsory labour.

Principle 5. The effective abolition of child labour.

Principle 6. The elimination of discrimination in respect of employment and occupation.

Principle 7. Businesses should support a precautionary approach to environmental challenges.

Principle 8. Undertake initiatives to promote greater environmental responsibility.

Principle 9. Encourage the development and diffusion of environmentally friendly technologies.

Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery.

GRI 102: GENERAL DISCLOSURES 2016		
Disclosure	Section name and page number (or Link)	UN Global Compact Principles
Organisational profile		
102-1	Cover (AR21).	
102-2	"Directors' Report", pages 17-31 (AR21).	
102-3	Fourth cover (AR21).	
102-4	Second cover (AR21).	
102-5	Table "Information on shareholding structure" (CG21).	
102-6	"Directors' Report", pages 13-16 (AR21).	
102-7	"Company profile and key operations", page 94 (NFS21); "Workforce trend", pages 155-157 (NFS21); "Letter to the Shareholders", pages 2-4 (AR21); "Financial and economic results", pages 32-45 (AR21).	
102-8	"Workforce trend", pages 155-157 (NFS21).	
102-9	"Social aspects", pages 142-145 (NFS21).	
102-10	"Social aspects", pages 142-145 (NFS21).	
102-11	"Company management and organisation model", page 101 (NFS21).	
102-12	"Business ethics", pages 163-169 (NFS21).	
102-13	"Relations with stakeholders", pages 107-112 (NFS21); "Relations with institutions and trade associations", page 112 (NFS21).	
Strategy		
102-14	"Letter to the Shareholders", pages 2-4 (AR21).	
Ethics and integrity		
102-16	"Company management and organisation model", page 101 (NFS21); second cover (AR21).	1, 2, 3, 4, 5, 6, 10
Corporate Governance		
102-18	"Governance of business sustainability", pages 113-115 (NFS21).	

GRI 102: GENERAL DISCLOSURES 2016		
Disclosure	Section name and page number (or Link)	UN Global Compact Principles
Stakeholder engagement		
102-40 102-41 102-42 102-43 102-44	"Methodology, principles and reporting criteria" pages 87-93 (NFS21); "Company management and organisation model", page 101 (NFS21); "Relations with stakeholders", pages 107-112 (NFS21); "A sustainable supply chain", pages 144-145 (NFS21); "Industrial relations", pages 157-158 (NFS21); "Stakeholder engagement and materiality analysis", pages 13-16 (SR21).	
Reporting practice		
102-45	"Consolidation scope as of December 31, 2021", pages 213-217 (AR21).	
102-46 102-47 102-48 102-49 102-50	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Consolidation scope as of December 31, 2021", pages 213-217 (AR21); "Changes in the consolidation scope", page 218 (AR21); "Stakeholder engagement and materiality analysis", pages 13-16 (SR21); "Methodology and reporting criteria", pages 86-88 (SR21).	
102-51	"Ready for the transition - Enabling a green future - Sustainability Report 2020" (SR20), approved the March 12, 2021.	
102-52	"Methodology and reporting criteria", pages 86-88 (SR21).	
102-53	Inside back cover (SR21).	
102-54	"Methodology and reporting criteria", pages 86-88 (SR21).	
102-55	"Appendices" (SR21).	
102-56	"Assurance Statement", pages 89-91 (SR21).	

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Notes/Omissions	UN Global Compact Principles
GRI 201: Economic Performance 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Saipem's business", pages 94-106 (NFS21); "The contribution to mitigating climate change", pages 124-132 (NFS21).		
201-1: Direct economic value generated and distributed	"Economic value generated and distributed", pages 103-104 (NFS21); "Saipem at a glance", pages 8-9 (SR21).		
201-2: Financial implications and other risks and opportunities due to climate change	"Analysis of the climate-related scenario", page 124 (NFS21); "Climate-related risks and opportunities", pages 125-126 (NFS21).		7, 8, 9
201-4: Financial assistance received from government	Note 42 "Obligations regarding transparency and disclosure. Italian Law August 4, 2017, No. 124 (Article 1, sections 125-129)", page 297 (AR21).		
GRI 202: Market Presence 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Local presence", pages 143-144 (NFS21).		
202-2: Proportion of senior management hired from the local community	"Local presence", pages 143-144 (NFS21).		
GRI 203: Indirect Economic Impacts 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Saipem's business", pages 94-106 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21).		

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Notes/Omissions	UN Global Compact Principles
GRI 203: Indirect Economic Impacts 2016			
203-2: Significant indirect economic impacts	"Relations with stakeholders", pages 107-112 (NFS21); "Added value at our core", pages 50-85 (SR21).		
GRI 204: Procurement Practices 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Supply chain management", pages 102-103 (NFS21).		
204-1: Proportion of spending on local suppliers	"Supply chain management", pages 102-103 (NFS21); "Saipem at a glance", pages 8-9 (SR21).		
GRI 205: Anti-corruption 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Business ethics", pages 163-169 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		10
205-2: Communication and training about anti-corruption policies and procedures	"Fighting corruption", pages 166-167 (NFS21).	For more information on the training received by the Board of Directors please refer to the section "Board of Directors' induction" of the "Corporate Governance and Shareholding Structure Report".	10
205-3: Confirmed incidents of corruption and actions taken	"Fighting corruption", pages 166-167 (NFS21).		10
GRI 207: Tax 2019			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Saipem's business", pages 94-106 (NFS21).		10
207-1, 207-2, 207-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Tax transparency", pages 104-106 (NFS21).		10
207-4: Country-by-country reporting	"Tax transparency", pages 104-106 (NFS21).		10
GRI 302: Energy 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Sustainable development partnerships", pages 100-101 (NFS21); "The contribution to mitigating climate change", pages 124-132 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Transitioning toward Net-Zero", pages 22-39 (SR21).		7, 8, 9
302-1: Energy consumption within the organisation	"Energy efficiency", pages 128-129 (NFS21).	The percentage of electrical energy produced from renewable sources and consumed by the Group depends on the individual national electricity mix.	7, 8, 9
302-3: Energy intensity	"Energy efficiency", pages 128-129 (NFS21).		7, 8, 9
302-4: Reduction of energy consumption	"Energy efficiency", pages 128-129 (NFS21).		7, 8, 9

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Notes/Omissions	UN Global Compact Principles
GRI 303: Water and Effluents 2018			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Protecting the environment and minimising environmental impacts", pages 133-141 (NFS21).		7, 8, 9
303-1, 303-2	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Water resource management", pages 136-139 (NFS21).		7, 8, 9
303-3: Water withdrawal	"Water resource management", pages 136-139 (NFS21).		7, 8, 9
GRI 305: Emissions 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Sustainable development partnerships", pages 100-101 (NFS21); "The contribution to mitigating climate change", pages 124-132 (NFS21); "Protecting the environment and minimising environmental impacts", pages 133-141 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Transitioning toward Net-Zero", pages 22-39 (SR21).		7, 8, 9
305-1: Direct (Scope 1) GHG emissions	"GHG emissions", pages 129-132 (NFS21); "Transitioning toward Net-Zero", pages 22-39 (SR21).		7, 8, 9
305-2: Energy indirect (Scope 2) GHG emissions	"GHG emissions", pages 129-132 (NFS21); "Transitioning toward Net-Zero", pages 22-39 (SR21).		7, 8, 9
305-3: Other indirect (Scope 3) GHG emissions	"GHG emissions", pages 129-132 (NFS21); "Transitioning toward Net-Zero", pages 22-39 (SR21).		7, 8, 9
305-4: GHG emissions intensity	"GHG emissions", pages 129-132 (NFS21); "Transitioning toward Net-Zero", pages 22-39 (SR21).		7, 8, 9
305-5: Reduction of GHG emissions	"GHG emissions", pages 129-132 (NFS21); "Transitioning toward Net-Zero", pages 22-39 (SR21).		7, 8, 9
305-7: Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	"Preserving the air quality", pages 139-140 (NFS21).		7, 8, 9
Reduction of air pollutant	"Preserving the air quality", pages 139-140 (NFS21).		7, 8, 9
GRI 306: Waste 2020			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Sustainable development partnerships", pages 100-101 (NFS21); "Protecting the environment and minimising environmental impacts", pages 133-141 (NFS21); "Fulfilling our vision of decarbonisation", pages 40-49 (SR21).		7, 8, 9
306-1, 306-2	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Waste management", pages 140-141 (NFS21).		
306-3: Waste generated	"Waste management", pages 140-141 (NFS21).		
306-4: Waste diverted form disposal	"Waste management", pages 140-141 (NFS21).		
306-5: Waste directed to disposal	"Waste management", pages 140-141 (NFS21).		

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Notes/Omissions	UN Global Compact Principles
GRI 308: Supplier Environmental Assessment 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Social aspects", pages 142-145 (NFS21).		7, 8, 9
308-1: New suppliers that were screened using environmental criteria	"A sustainable supply chain", pages 144-145 (NFS21); "Added value at our core", pages 52-85 (SR21).		7, 8, 9
GRI 401: Employment 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Human capital", pages 152-162 (NFS21).		1, 2, 3, 4, 5, 6
401-2: Benefits provided to full-time employees	"Equal treatment and enhancement of differences", pages 158-162 (NFS21).		1, 2, 3, 4, 5, 6
GRI 403: Occupational Health and Safety 2018			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Safeguarding the health and safety of people", pages 146-151 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		1, 2, 3, 4, 5, 6
403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Safeguarding the health and safety of people", pages 146-151 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		1, 2, 3, 4, 5, 6
403-9: Work-related injuries	"People safety", pages 146-149 (NFS21); "Added value at our core", pages 50-85 (SR21).		1, 2, 3, 4, 5, 6
403-10: Work-related ill health	"Employee health", pages 150-151 (NFS21).		1, 2, 3, 4, 5, 6
GRI 404: Training and education 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Human capital", pages 152-162 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		6
404-1: Average hours of training per year per employee	"Competences and knowledge", pages 152-155 (NFS21); "Saipem at a glance", pages 8-9 (SR21).		6
404-3: Employees receiving regular performance and career development reviews	"Competences and knowledge", pages 152-155 (NFS21).		6
GRI 405: Diversity and equal opportunity 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Human capital", pages 152-162 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		1, 2, 3, 4, 5, 6
405-1: Diversity of governance bodies and employees	"Governance of business sustainability", pages 113-115 (NFS21); "Equal treatment and enhancement of differences", pages 158-162 (NFS21).		1, 2, 3, 4, 5, 6
405-2: Ratio of basic salary and remuneration of women to men	"Equal treatment and enhancement of differences", pages 158-162 (NFS21).		1, 2, 3, 4, 5, 6

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Notes/Omissions	UN Global Compact Principles
GRI 406: Non Discrimination 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Business ethics", pages 163-169 (NFS21).		6
406-1: Incidents of discrimination and corrective actions taken	"Reporting suspected violations", pages 167-169 (NFS21).		6
GRI 407: Freedom of association and collective bargaining 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Social aspects", pages 142-145 (NFS21); "Business ethics", pages 163-169 (NFS21).		3
407-1: Operations and suppliers in which the freedom of association and collective bargaining may be at risk	"Respect for human rights", pages 163-164 (NFS21).		3
GRI 408: Child Labour 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Social aspects", pages 142-145 (NFS21); "Business ethics", pages 163-169 (NFS21).		5
408-1: Operations and suppliers at significant risk for incidents of child labour	"Respect for human rights", pages 163-164 (NFS21).		5
GRI 409: Forced and Compulsory Labour 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Social aspects", pages 142-145 (NFS21); "Business ethics", pages 163-169 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		4
409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour	"Respect for human rights", pages 163-164 (NFS21); "Added value at our core", pages 50-85 (SR21).		4
GRI 410: Security Practices 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Business ethics", pages 163-169 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		1, 2
410-1: Security personnel trained in human rights policies or procedures	"Security practices", pages 164-166 (NFS21); "Added value at our core", pages 50-85 (SR21).		1, 2
GRI 412: Human Rights Assessment 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Social aspects", pages 142-145 (NFS21); "Business ethics", pages 163-169 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		1, 2

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Notes/Omissions	UN Global Compact Principles
GRI 412: Human Rights Assessment 2016			
412-2: Employee training on human rights policies or procedures	"Respect for human rights", pages 163-164 (NFS21); "A sustainable supply chain", pages 144-145 (NFS21); "Added value at our core", pages 50-85 (SR21).	The indicator is addressed in the chapter on "Respect for human rights". The number of hours of training is not specified, but it is reported that all Saipem staff are informed of the principles of protection of human rights.	1, 2
412-3: Investment agreements and contracts that include human rights clauses	"A sustainable supply chain", pages 144-145 (NFS21); "Security practices", pages 164-166 (NFS21).		1, 2
GRI 413: Local Communities 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Social aspects", pages 142-145 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		1, 2
413-2: Operations with significant actual and potential negative impacts on local communities	"Social aspects", pages 142-145 (NFS21); "Added value at our core", pages 50-85 (SR21).		1, 2
GRI 414: Vendor Social Assessment 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Social aspects", pages 142-145 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		1, 2, 3, 4, 5, 6
414-1: New suppliers that were screened using social criteria	"A sustainable supply chain", pages 144-145 (NFS21); "Added value at our core", pages 50-85 (SR21).		1, 2, 3, 4, 5, 6
GRI 415: Public Policy 2016			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Business ethics", pages 163-169 (NFS21).		10
415-1: Political contributions	"Fighting corruption", pages 166-167 (NFS21).		10
Digital transformation			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "The contribution to mitigating climate change", pages 124-132 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Transitioning toward Net-Zero", pages 22-39 (SR21).		7, 8, 9
Amount spent on decarbonisation R&D and technology application	"Technological innovation and digitalisation", pages 127-128 (NFS21); "Fulfilling our vision of decarbonisation", pages 40-49 (SR21).		7, 8, 9
Number of signed cooperation/license agreements for energy decarbonisation projects	"Technological innovation and digitalisation", pages 127-128 (NFS21); "Fulfilling our vision of decarbonisation", pages 40-49 (SR21).		7, 8, 9
Environmental product innovation	"Technological innovation and digitalisation", pages 127-128 (NFS21).		7, 8, 9

MATERIAL TOPICS			
GRI standard	Section name and page number (or Link)	Notes/Omissions	UN Global Compact Principles
Cybersecurity			
103-1, 103-2 and 103-3	"Methodology, principles and reporting criteria", pages 87-93 (NFS21); "Security practices", pages 164-166 (NFS21); "Methodology and reporting criteria", pages 86-88 (SR21); "Added value at our core", pages 50-85 (SR21).		



Società per Azioni

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Publications

Relazione finanziaria annuale (in Italian)

Annual Report (in English)

Interim Financial Report as of June 30

(in Italian and English)

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