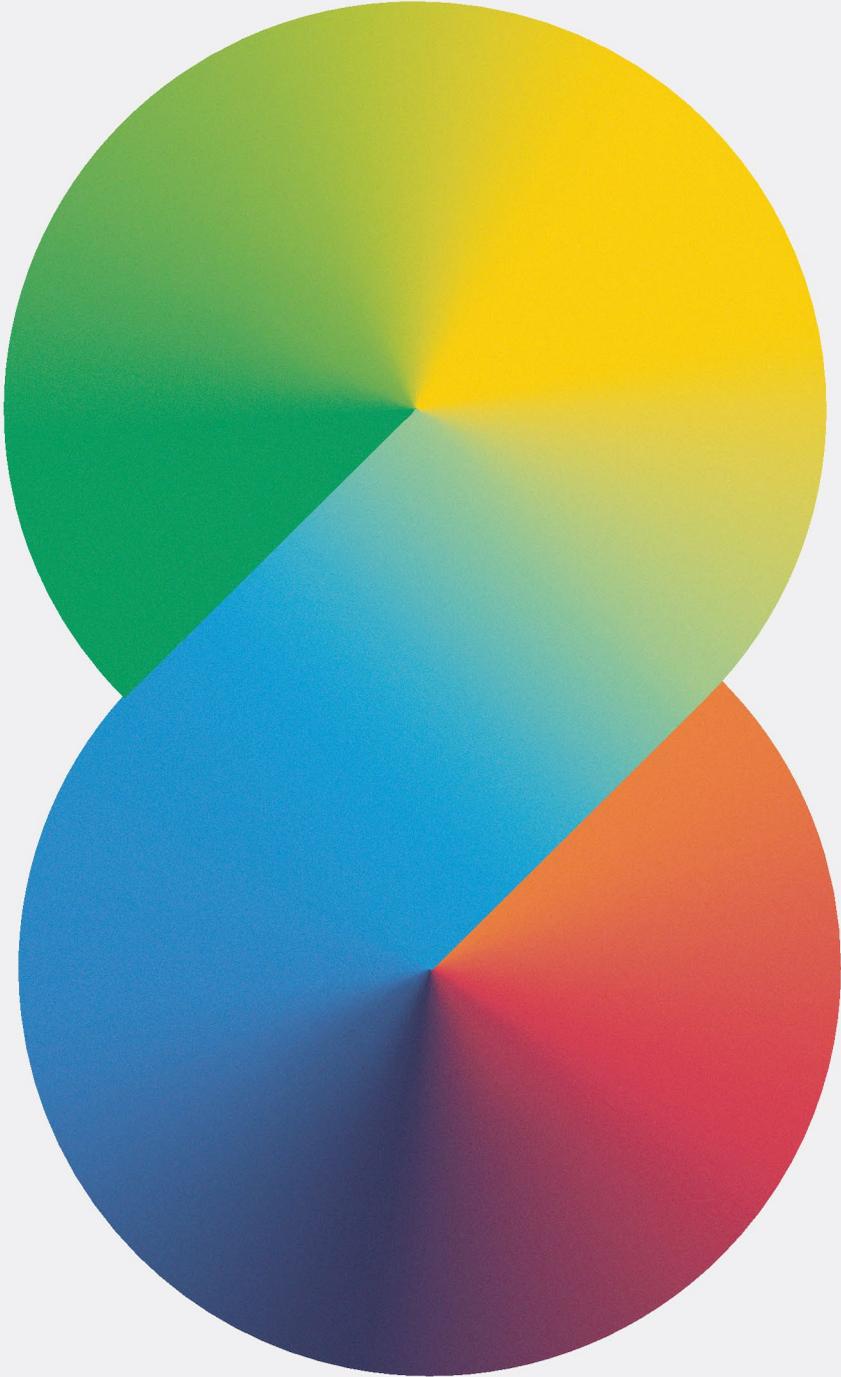


2022 Sustainability Report



In line with last year, Eni Plenitude SpA Società Benefit (hereinafter also 'Plenitude', the 'Company') has voluntarily published the Sustainability Report 2022, which aims to describe Plenitude's approach to sustainability. This document is prepared in accordance with the Global Reporting Initiative's (GRI) Sustainability Reporting Standards 2021 and has been subject to Limited Assurance by an independent auditing company. The Report complements the 2022 Impact Report, which, as required by Italian law, was published by Plenitude annexed to the 2022 Annual Report, to report on the impact generated throughout the year concerning its common benefit purposes.

Who we are

We are a **Benefit Corporation (Società Benefit)** of the energy world.

We believe that only a **just transition** can generate future-proof change.

We work to be **people and companies best ally** in the challenge of **energy awareness**.

What we do

We adopt an **integrated approach to sustainability**, from **energy production** to its **responsible use**.

We invest in **technological innovation** to offer products and services that enable **virtuous daily choices**.

How we do it

We inspire communities to join us in becoming **ambassadors for the change**.

We share our expertise to promote **ethical behavior**, starting internally.

We promote an **inclusive culture** to attract and develop talent.

Why we do it

We believe that together, through **conscious choices**, we can reach the **net zero-emission** goal.

We want to take care of our planet, starting with energy.



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Message to our stakeholders

In 2022 we were committed to continuing the path of sustainability we started in 2021, despite a year characterised by an uncertain economic, political and social environment due to the geopolitical situation, which also affected the energy commodity market, as well as all of us.

We work daily on integrating our sustainability goals into our business model, as we believe this makes our offer unique and ready for the challenges of the energy transition as well as

emerging trends in the energy market. We strongly believe in customer centricity and will continue with our policy of caring for them as we always have, supporting them with the clearness of our offers and trying to promote responsible consumption models thanks to accessible technological solutions that accompany it along its decarbonization path. We continue to view diversity and inclusion as core values, as well as fairness and transparency as the foundation of our relationships with customers and stakeholders.

Proud of our achievements and the new targets we have set, again this year, we have committed to reporting them in the voluntary Sustainability Report 2022 and the Impact Report, drawn up as a Benefit Corporation (Società Benefit).

Finally, I want to thank all the people and collaborators of Plenitude, who believe in a courageous way of doing business and without whose commitment and passion what we have achieved would not have been possible.

Stefano Goberti

CEO



Highlights

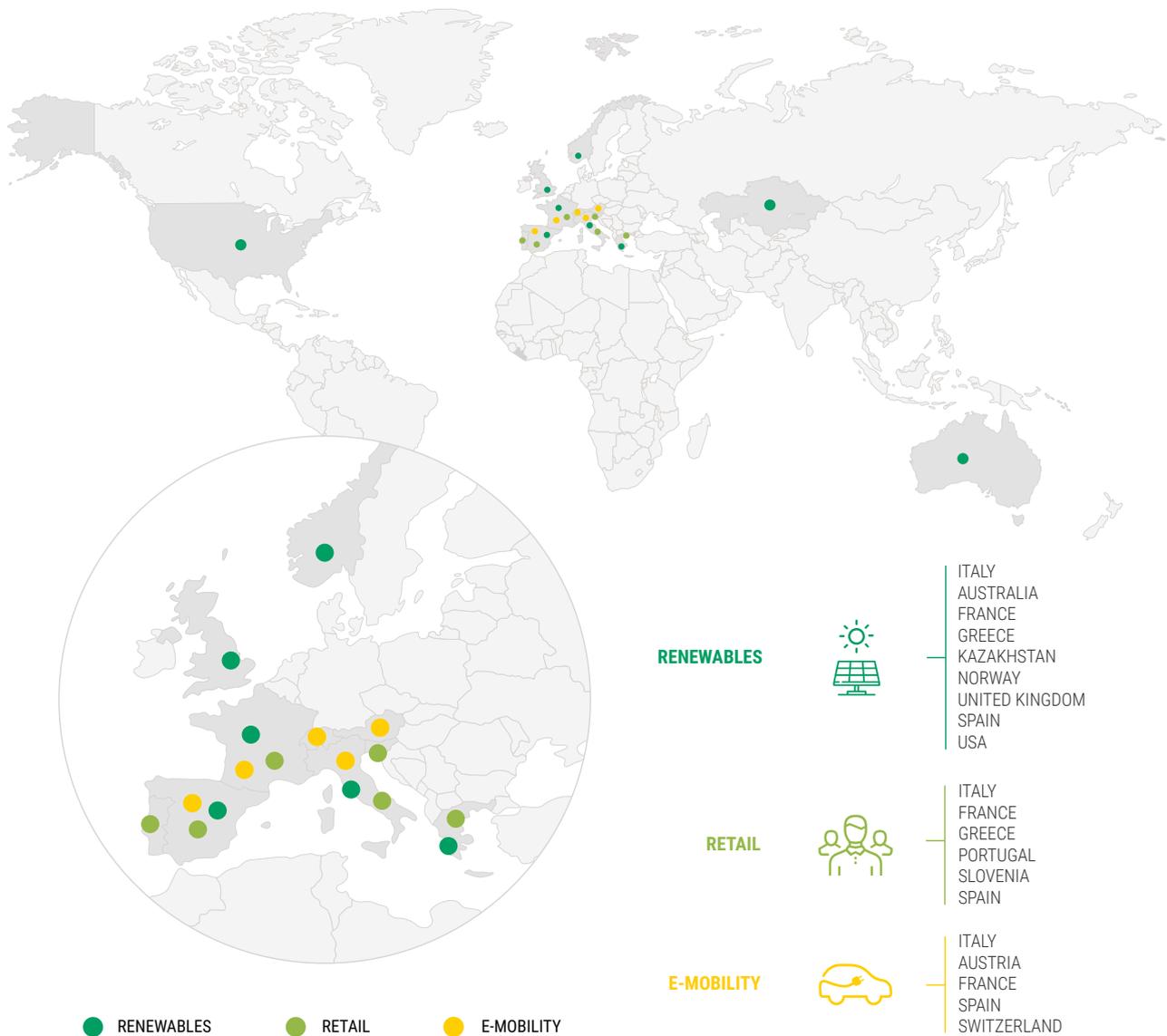
Eni Plenitude SpA Società Benefit (hereinafter also "Plenitude", the "Company"), a wholly-owned subsidiary of Eni SpA¹, contributes to the energy transition by adopting a unique business model that integrates electricity production from renewables, the sale

of energy and energy solutions having high added value for retail customers and an extensive network of charging points for electric vehicles.

The Company is present on four continents with about 2,350 employees at year-end 2022 across three business

areas: Renewables, Retail and e-mobility, offering services to 10 million customers to support them in their energy transition journey, positively impacting the community and the environment.

Plenitude in the world



1 - Plenitude is a wholly-owned subsidiary of Eni SpA, which, as the single member, exercises control and coordination activities over the Company and its subsidiaries. For Plenitude's ownership structure, please refer to the annex of the 2022 Financial Statements available at eniplenitude.com.

Main results 2022

GOVERNANCE

Age groups within the Board of Directors in office



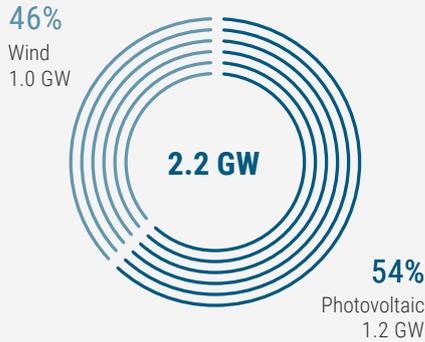
Data Protection & Cybersecurity

No episodes

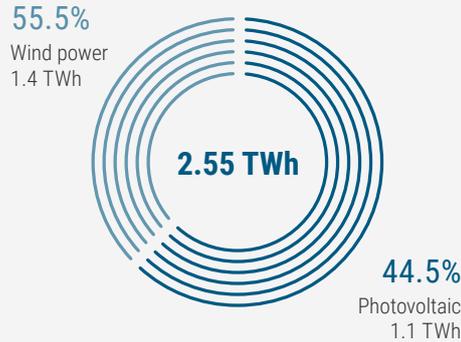
OF DATA BREACHES (IN LINE WITH 2021)

CLIMATE AND EMISSIONS

Installed capacity (GW)



Electricity production from renewable sources (TWh)



1,211,000

tCO₂eq. AVOIDED (+136% vs 2021)

thanks to energy production from renewable sources, more than doubled compared to 2021

BUSINESS SUSTAINABILITY

Service satisfaction

Retail Italy

86.7% SATISFACTION WITH THE CUSTOMER TELEPHONE SERVICE (+0.8 pp vs 2021)

Innovation and digitalisation

88% OF NEW CONTRACTS AT THE EUROPEAN LEVEL WERE SIGNED PAPERLESS (+4 pp vs 2021)

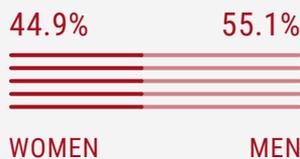
Sustainable supply chain

100% SUPPLIERS SELECTED ACCORDING TO SOCIAL CRITERIA (in line with 2021)

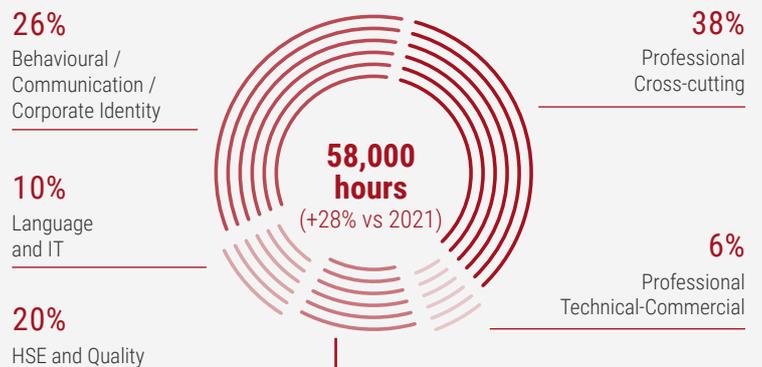
PEOPLE

Composition of employees at 31.12

2,347 (+16% vs 2021)



Training hours by type of training delivered



COMMUNITIES

Stakeholder engagement

Over 1,200 STAKEHOLDERS INVOLVED IN THE DEFINITION OF RELEVANT SUSTAINABILITY TOPICS (+33% vs 2021)

Support to the communities

Approximately 1.3 million € INVESTED IN PROJECTS SUPPORTING LOCAL COMMUNITIES (+5% vs 2021)

The journey of Plenitude Società Benefit

Since its foundation in 2017, Plenitude has been expanding its activities through acquisitions by increasing **electricity generation from renewables** (organic development of projects, acquisitions, strategic partnerships and joint ventures) and offering **innovative energy solutions** and **electric mobility services**.

In 2021, the realisation of this business model accelerated rapidly when the Company updated the Company Bylaws to become a **Benefit Corporation** (Società Benefit) while integrating Eni's **renewable energy portfolio** and Be Power, which operates in the field of charging services for electric cars.

In 2022, Plenitude acquired 100% of PLT, an Italian group integrated for **electricity generation from renewable sources** and **supplying energy to retail customers**, reinforcing its presence in Italy and Spain.

Plenitude's evolution over the years

2017

Launch of
Eni gas e luce

2019

Acquisition of Sea
(energy renovation of buildings)

Launch of E-Start
services on the market for the
recharging of electric vehicles
targeted to residential and
business customers

2021

January 2021

Acquisition of Aldro Energia
(expansion of the Spanish
and Portuguese energy markets)

July 2021

Conclusion of the integration process
of Eni's portfolio of Italian renewable
energy activities

Eni gas e Luce becomes a **Benefit Company**

November 2021

Acquisition of Be Power
(electric charging services)

2018

Expansion of the
activities within
the Greek market

2020

Acquisition of Evolvere
(distributed generation
of renewable energy from
photovoltaic plants)

2022



Main events 2022

JANUARY

Acquisition of the Greek company **Solar Konzept Greece**, whose portfolio includes a project pipeline of around 800 MW

FEBRUARY

Acquisition from **BayWa r.e.** of an operating photovoltaic plant of about 266 MW and a storage project of about 200 MW/400 MWh under development in Texas

MARCH

Transformation of Eni gas e luce into **Plenitude**



Inauguration of the **Badamsha 2** wind farm in **Kazakhstan** with a capacity of 48 MW

Acquisition by GreenIT* from **Gruppo Fortore Energia** (four onshore wind farms in Italy with a capacity of 110 MW)

APRIL

Partnership between GreenIT* and the **Copenhagen Infrastructure Partners (CIP)** fund for the construction of two floating offshore wind farms in Sicily and Sardinia (approximate capacity 750 MW)

Plenitude announced an investment in **EnerOcean, S.L.**, a Spanish company developing W2Power, an innovative technology for floating wind power plants

JULY

Announcement of an agreement between Plenitude and **HitecVision** to expand the business of Norwegian renewable energy joint venture **Vårgrønn**, to consolidate its presence in the offshore wind sector

SEPTEMBER

Be Charge's project selected by the **European Climate, Infrastructure and Environment Executive Agency (CINEA)** to build one of the largest high-speed electric vehicle charging networks in Europe

A new partnership with **Infrastrutture S.p.A.** launched to develop solar and wind power projects in Italy and Spain by acquiring 65% of **Hergo Renewables S.P.A.**, which holds a portfolio of projects in the two Countries with a total capacity of approximately 1.5 GW

OCTOBER

Plenitude inaugurated the **Spanish** wind farm **El Monte** (104.5 MW capacity), built in collaboration with strategic partner **Azora Capital**

DECEMBER

Acquisition of 100% of PLT, an Italian group integrated for electricity generation from renewable sources and the supply of energy to retail customers

Acquisition (with closing January 2023) of the 81 MW **Kellam** photovoltaic plant in **North Texas**

* GreenIT is the joint venture owned 51% by Plenitude (Eni) and 49% by CDP Equity dedicated developing, constructing and managing plants for producing energy from renewable sources in Italy.

Plenitude Società Benefit

Benefit Corporations (Società Benefit) represent an evolution of the very concept of a company, integrating the aim of positively impacting the context in which they operate, particularly on the environment, into its corporate

purpose. This business model, introduced by Law no. 208 of 28 December 2015², establishes that in conducting their business activity, these companies pursue a dual purpose: the generation of profit and the achievement of

one or more common benefit purposes in relation to people, communities, territories, environment, cultural and social activities and assets, organizations, associations, and any other stakeholder.

More specifically, in line with its responsibilities as a Benefit Corporation (Società Benefit), Plenitude committed itself to pursue **four specific common benefit purposes**.

SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE

Contributing to the creation and spread of a culture of sustainable energy usage by promoting access to renewable energy sources and raising people's awareness of their conscious energy consumption, and making them active participants in the ongoing energy transition.

PROVIDING SOLUTIONS AND TECHNOLOGIES FOR RESPONSIBLE ENERGY USAGE

Promoting the development and marketing of products, services and technologies able to guarantee the responsible use of energy, improving the quality of life, in cooperation with other entities.

PROMOTING DIVERSITY AND INCLUSION

Recognising our people as a valuable resource, ensuring they are diverse and fully integrated through establishing a welcoming working environment and supporting a healthy worklife balance.

PROMOTING CUSTOMER CENTRICITY THROUGH TRANSPARENT AND FAIR RELATIONSHIPS

Placing customers first, encouraging them to use energy more efficiently and making them the focal point of activities, communicating with them honestly and transparently, providing quality products and services in line with their needs, to make the lifestyles and habits of the entire community more sustainable.

In April 2023, as required by Italian regulations, Plenitude published the **Impact Report 2022** annexed to the Financial Statements to report on the impact generated during the entire year with respect to its common benefit purposes.

2 - For further details on the Law n. 208 of 28 December 2015, Articles 376-384, please refer to the following link: <https://www.gazzettaufficiale.it/eli/id/2015/12/30/15G00222/sg>.

Climate change and energy transition

The latest *Intergovernmental Panel on Climate Change (IPCC)*³ report, published in March 2023, reaffirms the need for an immediate and rapid reduction of greenhouse gas emissions. The report provides some of the possible **mitigation options** to address the problem, such as energy production from renewable sources (e.g. solar energy, wind energy, etc.), energy efficiency and electrification of urban systems. These options are not only considered **technically feasible** but are also becoming **increasingly cost-effective** and are generally supported by the public and institutions.

The climate challenge is one dimension of the energy trilemma, along with the need to ensure universal and secure access to energy. To do this, the Eni Group

recognises the need to be agile and flexible. It has developed a model based on the diversification of the energy and geographical mix, the development of new technologies and the central role of gas as a support for the transition.

In the challenge of the trilemma, the development of renewable energies represents one of the main solutions to meet energy needs with net zero emissions.

According to the International Energy Agency (IEA) forecast⁴, the **expansion of renewable capacity** in the period 2022-2027 will be very rapid. Renewables will grow by almost 2,400 GW, equal to China's entire installed electricity capacity in 2022. This is an acceleration of 85% compared to the previous five-year period. The IEA expects the share of renew-

ables in the electricity generation mix to reach 38% in 2027 (vs 28% in 2021 as demand increases and coal decreases).

The increasing penetration of intermittent renewables (solar and wind) means that a more flexible electricity system is needed. This flexibility can be achieved, among others, through the use of gas, battery and demand response systems and, more generally, through investments in upgrading the electricity infrastructure.

In recent years, the increasing focus on climate change and the **succession of relevant events**, such as the Covid-19 pandemic, geopolitical conflicts and the consequent rise in the prices of energy and consumer goods, have led the European Union and Italy to equip



Torre di Ruggiero plant - Italy

3 - For further information, please consult the following document: [AR6 SYNTHESIS REPORT 2023](#).

4 - For further information, please consult the following document: [IEA Renewables 2022](#).

themselves with plans and strategies to tackle the climate crisis, with particular attention devoted to the **energy transition** as a means to achieve decarbonization targets, and also to ensure sustainable and lasting economic growth and security of energy supply.

The adoption of the **European Green Deal**⁵ at the EU level in 2019, as well as the publication at the national level of the **Integrated National Energy and Climate Plan to 2030** (PNIEC)⁶ in early 2020 and the **Italian long-term strategy**⁷ on the reduction of greenhouse gas emissions in 2021, are just some of the key steps that demonstrate the joint commitment of the European Union and Italy towards the goal of a zero greenhouse gas emission economic system by 2050.

In the post-pandemic context, the European Union has agreed on the **Next Generation EU-NGEU program**⁸ to support economic recovery, accelerate the energy and digital transition and achieve greater gender, territorial and generational equity, which allocates 30% of funds to the fight against climate change. To implement the NGEU in Italy, the **National Recovery and Re-**

silience Plan⁹ (PNRR) was presented in 2021. It envisages investments and reforms totalling €235.1 billion, of which 30% is earmarked for the ecological transition to improve energy efficiency, promote renewable energy and enhance the circular economy.

The energy crisis resulting from the current geopolitical situation materialised while the European Union was already considering increasing decarbonization targets to 2030 to align the emission reduction trajectory to net zero by 2050 and the Paris Agreement targets. The revision of the 2030 decarbonization target also involved revitalizing the targets for renewable energy as part of the **Fit for 55** reform package¹⁰. In response to the need to ensure the safety of energy supplies, the European Union has decided to further accelerate **the energy transition** and the subsequent deployment of **renewable energies**. Consequently, the European Commission published the **REPowerEU** plan in May 2022. Among other objectives, it aims to increase the share of renewables in final energy consumption compared to the proposal in Fit for 55, and the **European Council Directive 2022/2577** establishing a framework for accelerating

the deployment of renewable energy. Based on the REPowerEU, the European institutions reached a preliminary agreement on a binding target for the share of renewable energy in final energy consumption of 42.5% by 2030, with a potential extra 2.5% that would make it possible to reach 45%, a goal proposed in the REPowerEU.

In a fervently evolving context, Plenitude is determined to play a leading role in the energy transition path, contributing with its commercial offer to the promotion of more **sustainable, flexible and resilient energy development models** in line with the objectives outlined at the EU and national level.

REPowerEU is a plan for:

- saving energy
- producing energy from renewable sources
- diversifying the energy supply

5 - For further information, please consult the following document: [Delivering the European Green Deal | European Commission](#) (europa.eu).

6 - For further information, please consult the following document: [PNIEC_finale_17012020.pdf](#) (mise.gov.it).

7 - For further information, please consult the following document: [Microsoft Word - LTS_Gennaio 2021](#) (mite.gov.it).

8 - For further information, please consult the following document: https://ec.europa.eu/info/strategy/recovery-plan-europe_it.

9 - For further information, please consult the following document: [The National Recovery and Resilience Plan \(PNRR\) - Ministry of Economy and Finance](#) (mef.gov.it).

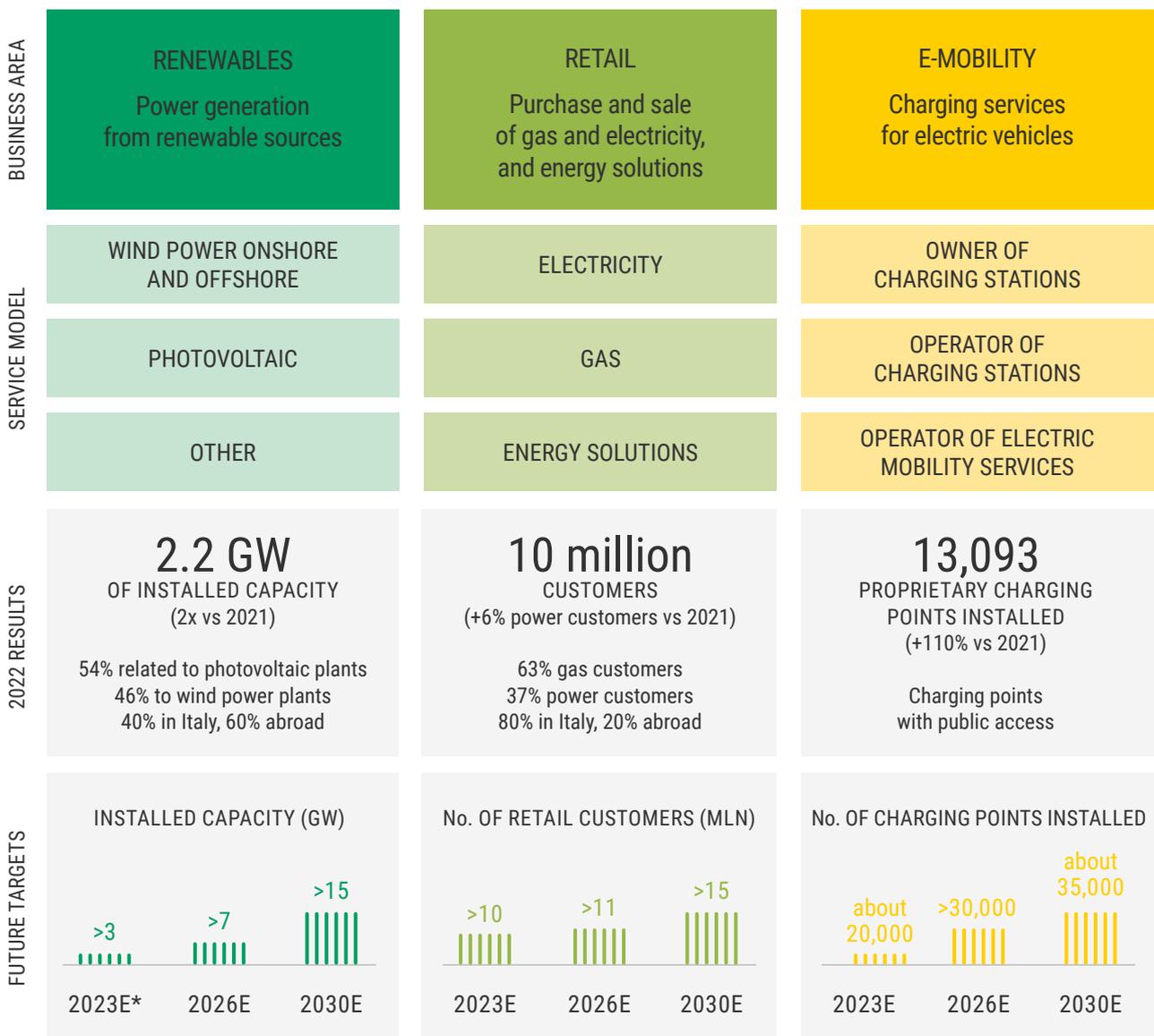
10 - For further information, please consult the following document: [Fit for 55 - The EU's plan for a green transition - Consilium](#) (europa.eu).

The Plenitude business model

Plenitude puts a diversified offer on the market which integrates power generation from renewable sources, the sale of energy and energy solu-

tions for its customers and a network of charging infrastructures for electric vehicles with an international outreach through a business model

focussing on the following three strategic areas: Renewables, Retail, and e-mobility.



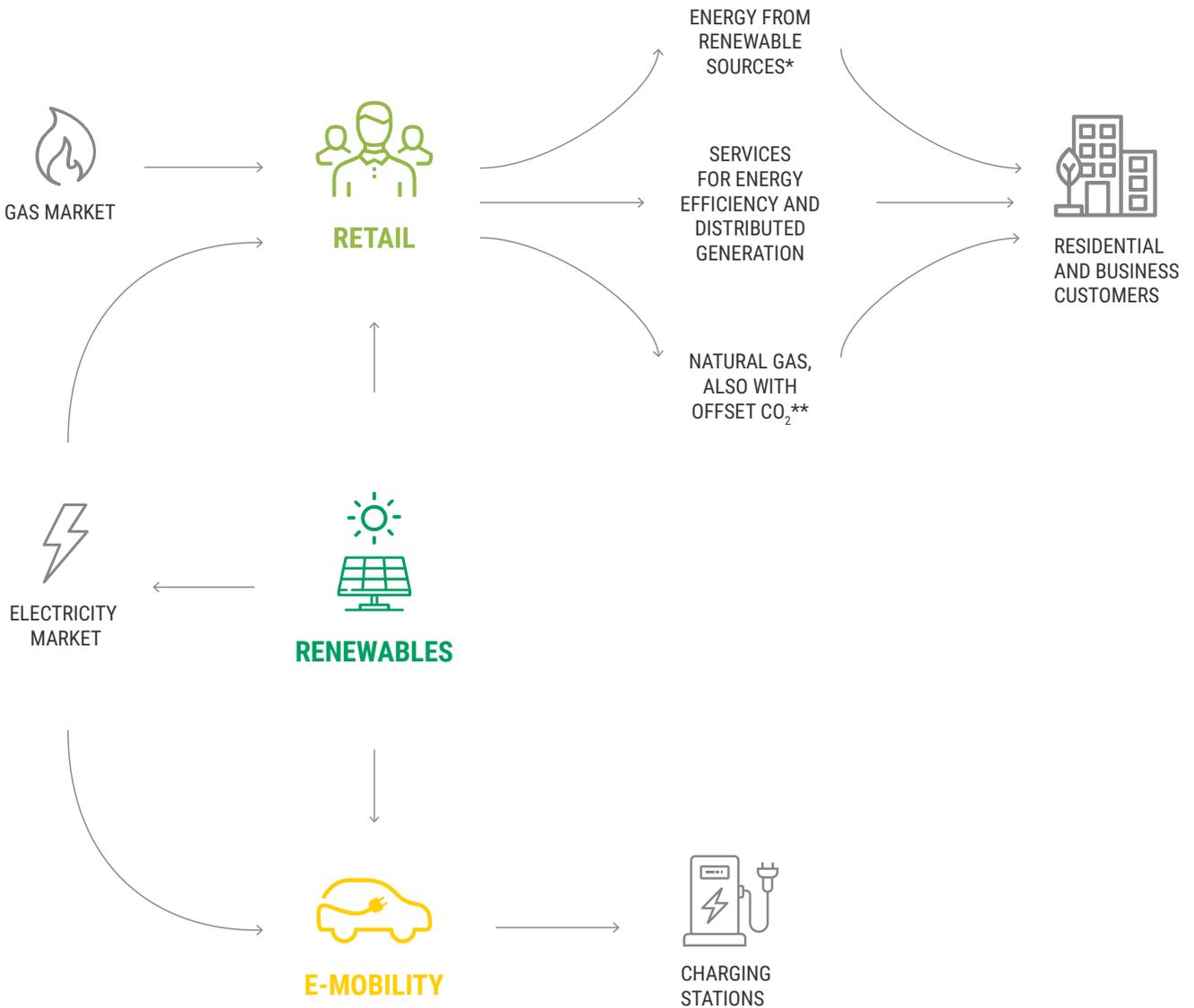
* E: Expected

The Plenitude value chain

Plenitude has a **strong international presence**, mainly in Italy, France, Spain, Greece, Slovenia, Portugal, Kazakhstan, Australia, Austria and Switzerland and, through joint ventures and part-

nerships, the United Kingdom, Norway and the United States. The Company develops its business activities by searching for increasingly innovative solutions, operating along the entire

energy value chain, from renewable power generation and the sale of electricity, natural gas, and services to a wide infrastructure of electric vehicle charging points.



* As of April 2022, Plenitude offers to all Business To Consumer (B2C) customers certified electricity through European Guarantees of Origin, as generated by plants fuelled by 100% renewable energy (in compliance with existing laws on the topic); by 2030, all Business To Business (B2B) customers will receive certified electricity, too. Plenitude's goal is to satisfy the entire demand of its end customers, both B2C and B2B, with renewable energy produced by Plenitude by 2040.

** Natural gas supply with the possibility to offset CO₂ emissions relating to household natural gas combustion through carbon credits and the introduction of alternative sources to gas, i.e., biomethane (currently expected in 2026) and hydrogen (currently expected in 2030), to achieve carbon neutrality by 2040.

The creation of shared value

Plenitude's business model integrates the profit objective with the pursuit of the common benefit purposes defined in the Company By-laws to create value for the community. In 2022, Plenitude generated an economic value of €12,728¹¹ million (corresponding to the wealth generated in terms of revenues, income from financial investments and the sale of assets) through its business activities.

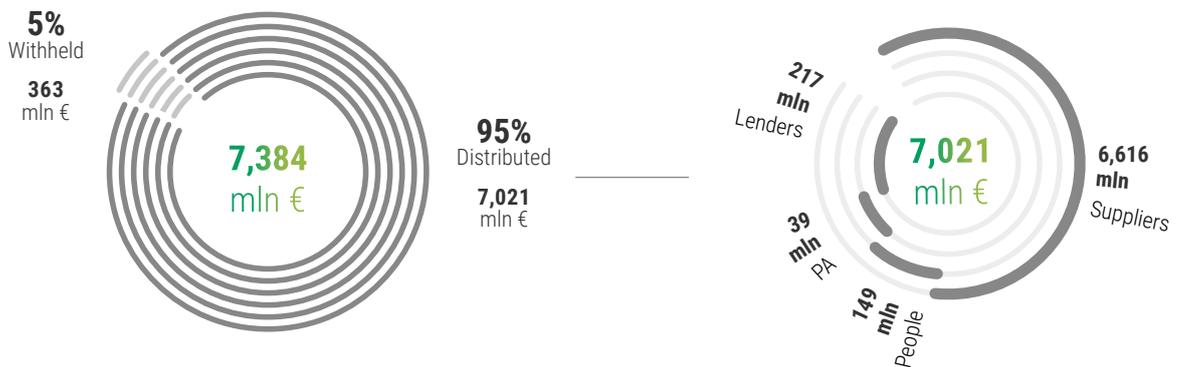
Over 96% of the generated value - equal to approximately €12,247 million - was distributed to the various stakeholders. Specifically, around €11,846 million (97% of the value distributed) was allocated to suppliers of goods and services (particularly contractors of natural gas and electricity), while around €259 million (2% of the value distributed) was distributed to employees, including salaries, welfare contributions, TFR and

other personnel expenses, with an increase of more than 70% compared to the corresponding value in 2021 (€149 million) due to the growth in the workforce in line with the Company's expansion. Furthermore, during the year, €56 million in dividends and borrowing expenses were distributed to lenders, and taxes of €86 million were paid.

Economic value creation



2022



2021

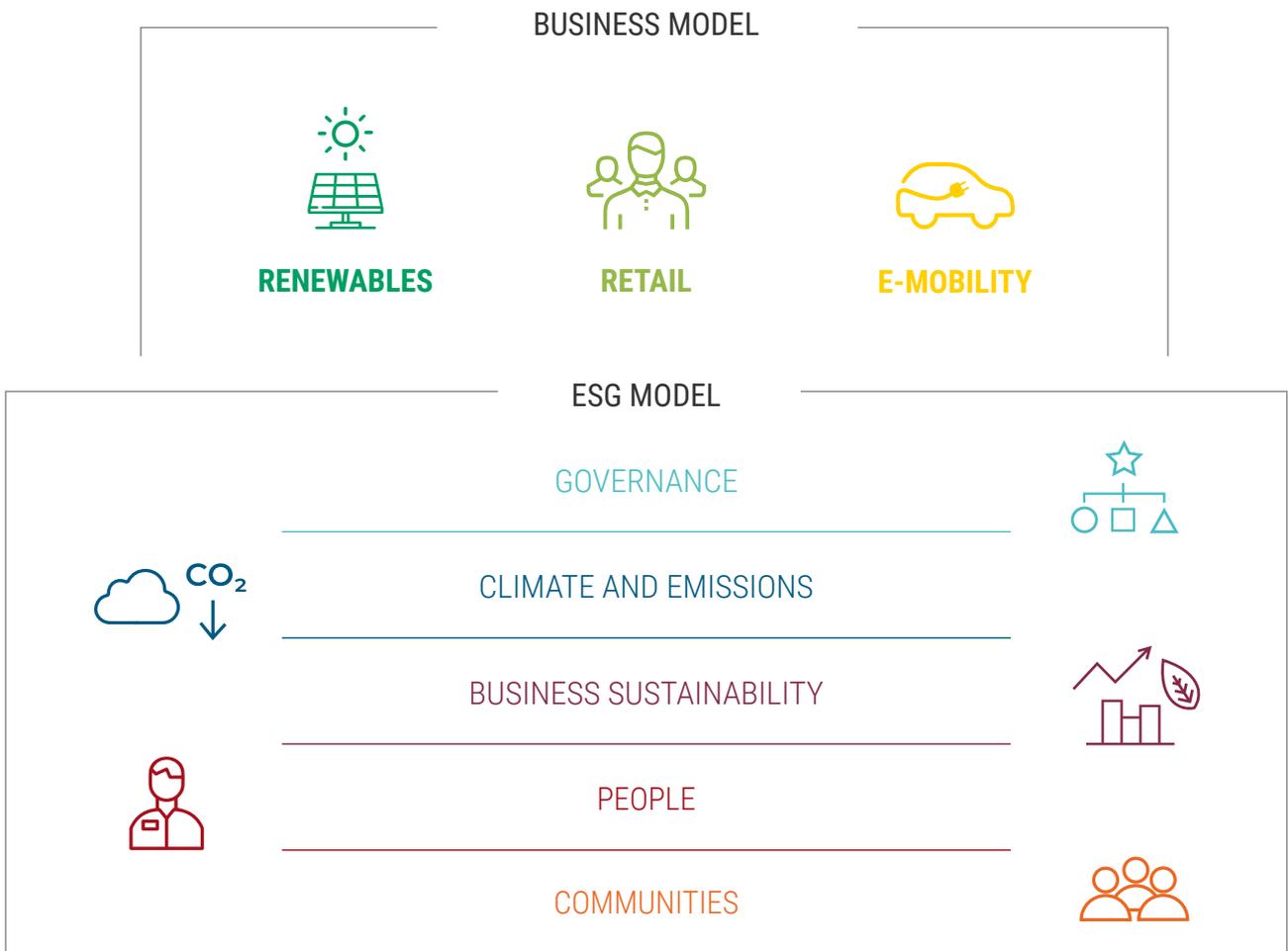
11 - For further information on shared value, please refer to section "[Performance tables](#)".

Integrated sustainability strategy and the SDGs

The sustainability strategy integrated with the business model has outlined a model of doing business focussed on sustainable growth objectives, which is based on five pillars. Governance, Climate and Emissions, Business Sustainability, People, and Communities.

Climate and Emissions, Business Sustainability, People, and Communities. Plenitude is actively committed to contributing to 10 of the 17 Sustainable Development Goals (SDGs) defined by

the United Nations 2030 Agenda. The Company focuses its efforts on the goals that it considers better aligned to its mission, strategy, and the undertaken initiatives.



GOVERNANCE

Compliance with the principles of **integrity** and **professional ethics**, corporate values, and corporate procedures, ensuring transparency and consistency in the pursuit of corporate objectives. Identification of **internal bodies** and **roles of responsibility** related to the definition of the **sustainability strategy** for the pursuit of common benefit purposes.

CLIMATE AND EMISSIONS

In the last year, Plenitude has set out a decarbonization strategy with the purpose of achieving **carbon neutrality Scope 1, 2 and 3 emissions by 2040**, by increasing the installed renewable energy capacity, offering energy solutions for residential and businesses customers, gradually offsetting CO₂ emissions from natural gas combustion and developing electric mobility services.

BUSINESS SUSTAINABILITY

Management of how the Company operates and conducts its activities, respecting all stakeholders and using **natural resources**. Particular attention is dedicated to **customer satisfaction, innovation and digitalisation** processes and the integration of ESG aspects along the entire **value chain**.

PEOPLE

Safeguard and enhancement of Plenitude's **people**, respecting their uniqueness, ensuring an inclusive environment, and fostering personal and professional **growth** through specific career paths.

COMMUNITIES

Commitment to **creating shared value** for local communities, collaborating in the acceleration towards a more sustainable economic system. Active listening to the expectations and needs of different stakeholders through a **multi-stakeholder approach**.



Aubenas plant - France

ESG performance and medium to long-term targets¹²

	OBJECTIVE	TARGET
GOVERNANCE	Long-term variable remuneration linked to ESG objectives for Top Management	<ul style="list-style-type: none"> Retaining the 35% weight of CEO and Top Management long-term variable remuneration linked to ESG KPIs also in the new 2023-2025 Eni Incentive Long Term (ILT) stock-based plan
CLIMATE AND EMISSIONS		<ul style="list-style-type: none"> Expansion of the offer to business customers of certified electricity^A by 2030 (already from 2022 for the B2C segment)
	Reduction of GHG emissions	<ul style="list-style-type: none"> Installed capacity for renewable energy production >15 GW by 2030
		<ul style="list-style-type: none"> Carbon neutrality Scope 1, 2 & 3 emissions targeted by 2040
	Boosting the spread of electric mobility	<ul style="list-style-type: none"> More than 30,000 charging points for electric vehicles targeted by 2026
BUSINESS SUSTAINABILITY	Customer centricity and satisfaction	<ul style="list-style-type: none"> 3.5x Net Promoter Score in Italy 2025 vs 2018
	Development of digital solutions to reduce environmental impacts	<ul style="list-style-type: none"> 90% of new contracts signed on the digital channel in Europe in 2025
	Strategic sustainable procurement schemes	<ul style="list-style-type: none"> Retention of 100% new suppliers assessed using social criteria Processes with ESG assessment of 85% of Italian procurement by 2023
		<ul style="list-style-type: none"> 3 Plenitude offices (Milan Ripamonti, Milan Lorenzini, Pozzuoli) and 5 Flagship stores with LEED certification by 2023
	Promoting sustainable operations	<ul style="list-style-type: none"> BREEAM certification in the HQ in France in 2023

¹² - Please refer to the 2022 Impact Report for short-term targets.

2022 RESULTS

SDGs

- 2022 attribution of the Eni 2020-2022 stock-based ILT Plan with ESG target weight of 35%



- 66% (vs 41% in 2021)

- 2.2 GW (2x vs 2021)



- Scope 1: 4,869 tCO₂eq. (-0.8% vs 2021)^B
- Scope 2: 3,608 tCO₂eq. (+97% vs 2021)^C
- Scope 3: 15.1 million tCO₂eq. (-17.1% vs 2021) of which 0,8 million tons of CO₂eq. will be offset during 2023 through high-quality carbon credits, mainly obtained from Natural Climate Solutions

- 13,093 installed proprietary charging points (vs 6,246 at the end of 2021)

- 2.7x Net Promoter Score in Italy in 2022 compared to 2018

- 88% (+4 pp vs 2021)



- 100% (in line with 2021)

- Proceedings with ESG ratings equal to 82% of the Italian procurement

- Start of energy audits for LEED certification

PEOPLE	Promotion of Diversity and Inclusion initiatives	<ul style="list-style-type: none"> • 50% women across total employee base in 2025 • 100 gender pay ratio (women vs men) in 2025^D • 40% of women in management in Italy and abroad in 2025
	Development of continuous training programmes for employees	<ul style="list-style-type: none"> • 27 average hours of employee training per capita in 2025 • 6,000 hours of upskilling in Big Data and ICT by 2023
COMMUNITIES	Multi-stakeholder approach for sustainable development	<ul style="list-style-type: none"> • Start of Plenitude participation in the WBCSD Work Group Transport & Mobility in 2023
	Creating shared value for local communities	<ul style="list-style-type: none"> • Supporting initiatives to combat educational poverty and energy poverty across the Country in 2023 • 2 remunerated days per year by 2025 to do volunteering activities

A - Certified electricity through European Guarantees of Origin, as supplied to the network and produced by plants 100% fuelled by renewable sources, in compliance with existing laws on the topic.

B - The 2021 Scope 1 emissions value differs from the one reported in the 2021 Sustainability Report. This is mainly due to the refinement of the data taken into account, where both combustion emissions and fugitive emissions of CO₂+CH₄+N₂O (not included in last year's figure) were included, and the updated calculation methodology.

C - The 2021 Scope 2 emissions value differs from the one reported in the 2021 Sustainability Report. This is mainly due to the update the calculation methodology and the refinement of the data taken into account. Scope 2 emissions in 2022 increased compared to 2021 as a consequence of the acquisition of new plants.

D - Gender Pay Ratio calculated at the same role level and seniority.

E - Women vs men gender pay ratio calculated at the same role level and seniority. The same indicator calculated solely based on gender, called 'raw pay ratio', is 83 for fixed remuneration and 76 for total remuneration.

- 44.9% women of total employees vs 41.7% in 2021 (+3,2 pp)

- 98 gender pay ratio^E for total remuneration vs 97 in 2021 (+1%)

- 39.1% of women in management in Italy and abroad

- 27 (+8% vs 2021)

- 9,000 hours of digital upskilling, 2022 target surpassed (+38%)



- Membership of Assobenefit



- Supported 10 projects against educational poverty in cooperation with Caritas Italiana in the Country



Materiality analysis

During 2022, Plenitude updated its **materiality analysis**, i.e. the process of identifying sustainability topics relevant to the business and its stakeholders.

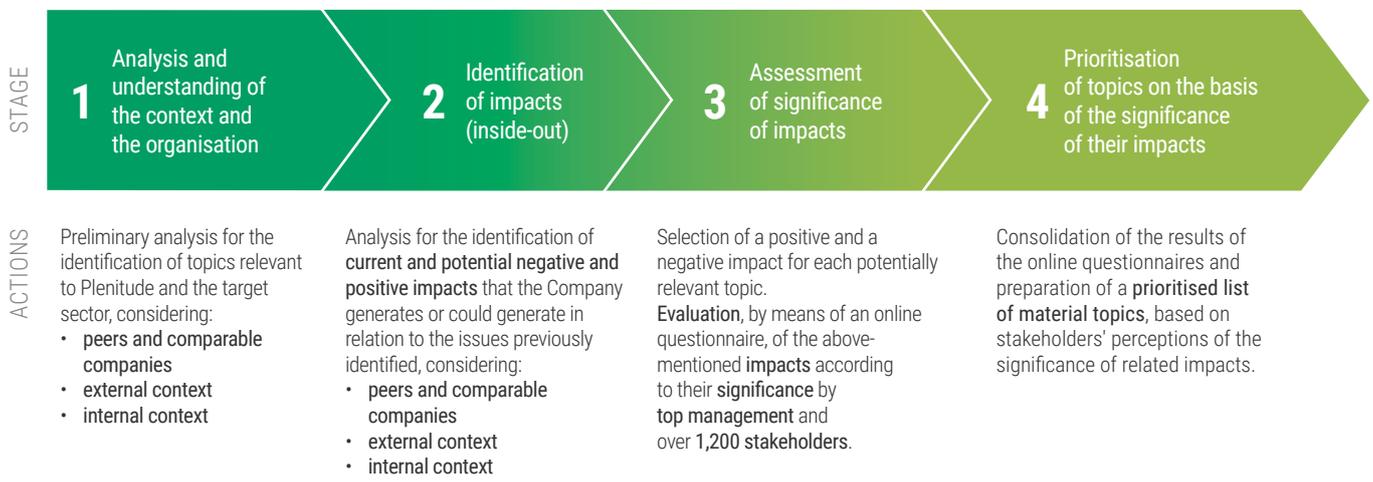
To this end, the Company has adopted a methodological approach following the new guidelines defined by

the GRI Universal Standards 2021, introducing, in particular, the concept of **impact materiality** or materiality of impact, described by 'GRI 3: Material Topics 2021'.

The new process involves identifying material topics based on the **significance**, i.e. the level of benefit or se-

verity, of the related **positive and negative impacts**, actual and potential, that the organization generates or could generate **on the economy, society** (including human rights aspects) and the **environment**.

The materiality analysis process is structured into **four main stages**:



In order to understand the context of the organization better, a **preliminary analysis** was carried out to update the list of sustainability topics potentially relevant to Plenitude and to identify the current and potential positive and negative **impacts** related to them that the company generates or could generate (Phase 1 and 2). In carrying out this analysis, peers and comparable companies, internal documentation, including the risk catalogue drawn up by the Risk Management unit, and external documentation relating to industry trends were taken as references. Afterwards, top management

Over 1,200 stakeholders involved in the materiality analysis process

and more than 1,200 other stakeholders were asked to assess the impacts based on their **significance** through an online questionnaire (Phase 3).

Top management expressed the assessment from the **business perspective**, while all other stakeholder categories involved¹³ brought out the

impacts they considered most significant from an **external perspective**.

All topics submitted for evaluation in the questionnaire were found to be 'material', having achieved a significance score of 'medium-high' to 'very high', exceeding the materiality threshold. By reworking the results of the assessments, it was possible to classify the material sustainability topics according to their significance. The list of **relevant sustainability topics** was also validated on 19 December 2022 by the Sustainability Committee.

13 - Please refer to section "[Stakeholder Engagement](#)" for more information on Plenitude's Stakeholder categories.

Material topics for Plenitude

In analysing the positioning of the different topics, it is clear that most of the first five topics in order of importance are strictly tied to Plenitude’s business areas, as well as decarbonization and the energy transition, expressed in the

topics "Climate change and GHG emissions", "Solutions for customers from renewable energy" and "Solutions for customers: energy efficiency". In continuity with last year, the focus on the "Health and Safety" of people remains

significant, and, in line with the growing importance of the topic, Plenitude Stakeholders attach increasing importance to the topic of "Data Protection & Cybersecurity"¹⁴.

	MATERIAL TOPICS	SIGNIFICANCE		
		VERY HIGH	HIGH	MEDIUM HIGH
GOVERNANCE	Business ethics and integrity		●	
	Data Protection & Cybersecurity	●		
CLIMATE AND EMISSIONS	Climate change and GHG emissions	●		
	Solutions for customers from renewable energies	●		
	Solutions for customers: energy efficiency	●		
	Solution for customers: electric mobility		●	
BUSINESS SUSTAINABILITY	Service quality and customer satisfaction		●	
	Environmental management		●	
	Sustainable supply chain		●	
	Innovation and digitalisation			●
PEOPLE	Health and safety	●		
	Development and well-being of people		●	
	Human rights		●	
	Diversity and inclusion		●	
COMMUNITIES	Spreading the culture of sustainable energy usage		●	
	Support to local communities			●

14 - Please refer to section "[Material topics definitions](#)" for a description of each material topic and its positive and negative impacts.

Stakeholder Engagement

For Plenitude, **direct involvement of all Stakeholders** and constant **dialogue** are key elements in creating shared value and establishing relationships of trust, transparency and integrity.

For this reason, further to giving a voice to all its Stakeholders on an annual basis, directly involving them in the definition of priority sustainability issues, the Company constantly strives to promote open and transparent dialogue to share information, values and vision.

Plenitude's different companies and

business units adopt various modes of interaction, including meetings, workshops, collaborations and training initiatives to ensure a continuous exchange of information with its Stakeholders. Furthermore, Plenitude is committed to fostering a culture of active listening and interdisciplinary collaboration between business functions in order to foster innovation and the creation of trusting relationships and lasting partnerships with all its Stakeholders.

During 2022, Plenitude continued to focus its engagement activities, particularly on **sharing its strategic objectives** of facing climate change and increasing the use of renewable energy sources.

Moreover, to support the relationship with local stakeholders, Plenitude uses the corporate application "Stakeholder Management System" (SMS), which enables constant and timely management of any complaints and requests.



STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
EMPLOYEES	<ul style="list-style-type: none"> • Involving people in corporate life, fostering engagement and a sense of belonging through Workplace, Plenitude's corporate social media • Listening to new needs through meetings aimed at co-designing new solutions related to personal well-being • Changing management activities through workshops to convey Plenitude's vision of the centrality of the person • E-mail communication, HSE Company portal and Workplace for participation, enhancement of health and safety culture and information 	<ul style="list-style-type: none"> • Development and well-being of people • Health and safety • Diversity and inclusion • Spreading the culture of sustainable energy usage
TRADE UNIONS	<ul style="list-style-type: none"> • Periodic meetings with trade unions to define measures to protect the well-being of employees, including when changing locations (e.g. Turin) 	<ul style="list-style-type: none"> • Development and well-being of people • Health and safety • Human rights • Diversity and inclusion • Business ethics and integrity
CUSTOMERS	<ul style="list-style-type: none"> • Activities to raise awareness of and bring people closer to the world of energy through: loyalty programs, educational programs, events and initiatives in the area to provide tools to understand the world of energy better and educate on its sustainable use • Evolvere newsletter to share useful information to customers, such as photovoltaic sector updates and ad hoc communications on news or special projects (e.g. new customer area design) • Qualitative-quantitative market surveys conducted independently or with the support of research institutes through various channels: online, telephone, personal, in-person or remote 	<ul style="list-style-type: none"> • Solutions for customers: energy efficiency, renewable energies and electric mobility • Climate change and GHG emissions • Spreading the culture of sustainable energy usage • Service quality and customer satisfaction

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
CONSUMER ASSOCIATIONS	<ul style="list-style-type: none"> • Webinars to share the results of monitoring within the framework of the Protocol for the prevention of unsolicited activations • Continuous dialogue and discussion with consumer Associations to improve customer satisfaction and the quality of the service offered, also through dedicated channels such as FiloGiallo, a reserved web area and the Joint Conciliation Protocol • Annual meetings and workshops with national contact persons to present results, objectives and future strategies • Participation in specific initiatives on the energy market and sustainability promoted by the individual associations 	<ul style="list-style-type: none"> • Service quality and customer satisfaction • Data Protection & Cybersecurity • Solutions for customers: energy efficiency, renewable energies and electric mobility • Business ethics and integrity • Spreading the culture of sustainable energy usage
BUSINESS PARTNERS	<ul style="list-style-type: none"> • Participation in the annual convention to share energy transition strategy and objectives • Web-based training/information activities also with dedicated platforms on energy efficiency solutions in the condominium, tertiary industrial and Small and Medium Enterprise (SME) sectors 	<ul style="list-style-type: none"> • Spreading the culture of sustainable energy usage • Solutions for customers: energy efficiency, renewable energies and electric mobility • Climate change and GHG emissions
ELECTRICITY/NATURAL GAS DISTRIBUTION COMPANIES	<ul style="list-style-type: none"> • Training workshops/webinars held by distribution companies, aimed at illustrating new processes or functions made available on their applications or portals, in which sellers are actively involved • Annual sessions with the most relevant distributors in the area to share the results and strategies for the future development of customer service • Periodic meetings in person and through dedicated platforms to address contingent issues related to both the resolution of critical issues impacting the service offered to the customer, and the implementation of new processes or the evolution of existing ones to improve the customer experience • Working projects groups for the collaborative design of new products or services in favour of customers 	<ul style="list-style-type: none"> • Service quality and customer satisfaction • Spreading the culture of sustainable energy usage • Innovation and digitalisation

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
<p>TRADE ASSOCIATIONS</p>	<ul style="list-style-type: none"> • Institutional meetings in person and webinars to propose solutions and services as part of the gas and electricity offer and energy efficiency solutions in the condominium, tertiary industrial and SMEs sectors 	<ul style="list-style-type: none"> • Solutions for customers: energy efficiency, renewable energies and electric mobility • Climate change and GHG emissions • Innovation and digitalisation • Data Protection & Cybersecurity
<p>SUPPLIERS OF GOODS AND SERVICES</p>	<ul style="list-style-type: none"> • Coordination meetings and e-mail communication to increase health and safety culture and information 	<ul style="list-style-type: none"> • Health and safety • Spreading the culture of sustainable energy usage • Climate change and GHG emissions • Solutions for customers: energy efficiency and renewable energies • Innovation and digitalisation • Sustainable supply chain
<p>INDIRECT SALES FORCE</p>	<ul style="list-style-type: none"> • Meetings and webinars for training on new commodity products and energy efficiency solutions • Participation in the annual convention to share energy transition strategy and objectives • Through Evolvere, regular e-mail updates on business developments, sharing strategy, projects 	<ul style="list-style-type: none"> • Spreading the culture of sustainable energy usage • Climate change and GHG emissions • Solutions for customers: energy efficiency, renewable energies and electric mobility • Innovation and digitalisation • Service quality and customer satisfaction

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
INSTITUTIONS	<ul style="list-style-type: none"> • Maintenance and development of relations, through Eni's coordination, with the authorities (ARERA, managing entities such as the Single Buyer Integrated IT System, GSE, ENEA, Médiateur National de l'Energie, Commission de Regulation de l'Energie, Direction Générale de l'Energie et du Climat), as well as with Ministries and other public administrations, within the scope of policies and directives by taking part in moments of discussion and intermediation, and periodic meetings • Intermediation when there are consultations and hearings with the competent authorities on the protection of socially and economically vulnerable customers. The orientation of protecting customers who are vulnerable due to their age or physical condition, including through tariffs, must be accompanied by the overcoming of tariff protection for the remaining customers • Supporting regional/local initiatives to achieve targets to reduce the economic impact on bills with formulas similar to social bonuses (e.g. in Basilicata, Province of Trento) • Proposal, during the hearing at the CNEL on the National Council for the Economy and Labour on the NRRP, of an incentive system for energy efficiency interventions for the benefit of vulnerable customers, through the standardization of projects from behavioural economics • Participation through Be Charge at the Umbria Green Festival, an event in cooperation with the Umbria Region and ARPA Umbria (with the aim of spreading the e-mobility culture and existing recharging network in the region) 	<ul style="list-style-type: none"> • Support to local communities • Spreading the culture of sustainable energy usage • Solution for customers: electric mobility
BANKS	<ul style="list-style-type: none"> • Intensified commercial collaboration agreements for financial services to support energy efficiency solutions for the condominium, industrial, tertiary and SME sectors, as well as partners and suppliers 	<ul style="list-style-type: none"> • Solutions for customers: energy efficiency and renewable energies • Spreading the culture of sustainable energy usage • Climate change and GHG emissions

STAKEHOLDER CATEGORY	ENGAGEMENT ACTIVITIES	MAIN TOPICS COVERED
UNIVERSITIES	<ul style="list-style-type: none"> • Collaborations with the Politecnico di Milano, e.g. for the BeCharge Smart Mobility Report • Participation in steering committees and webinars focusing on topics such as energy efficiency, smart building and smart cities within the framework of observatories that also included the establishment of specific working groups 	<ul style="list-style-type: none"> • Human rights • Spreading the culture of sustainable energy usage • Innovation and digitalisation • Solutions for customers: energy efficiency, renewable energies and electric mobility • Climate change and GHG emissions

Plenitude in the leading international sustainability initiatives

In continuity with the previous year, through Eni, Plenitude takes part in the following initiatives to promote sustainable development internationally:

- UN Global Compact¹⁵
- World Business Council for Sustainable Development (WBCSD)¹⁶.

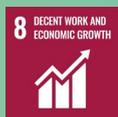
15 - For further information, please consult the following page: [Homepage | UN Global Compact](#).

16 - For further information, please consult the following page: [World Business Council For Sustainable Development \(WBCSD\)](#).

1

Governance

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Corporate governance is the Company's administration and control system, the **instrument for creating lasting value** for shareholders and all stakeholders.

Governance is based on the Company's values, which guide the performance of activities in compliance with the principles of integrity and transparency, promoting ethical behaviour and inclusive culture, and contributing to building a **relationship of trust** between the Company and its stakeholders.

2022 PERFORMANCE

MATERIAL TOPIC	KPI	RESULTS 2022
BUSINESS ETHICS AND INTEGRITY	Code of Ethics and Anti-Corruption Training	2,194 employees involved (+100% vs 2021)
	CEO and Top Management long-term variable remuneration linked to ESG KPIs	2022 attribution of the Eni 2020-2022 stock-based Long-Term Incentive (ILT) Plan with ESG target weight of 35%
DATA PROTECTION & CYBERSECURITY	Data breach ¹⁷	No events, in line with 2021

FUTURE TARGETS

MATERIAL TOPIC	OBJECTIVE	TARGET
BUSINESS ETHICS AND INTEGRITY	Long-term variable remuneration linked to ESG objectives for Top Management	Retaining the 35% weight of CEO and Top Management long-term variable remuneration linked to ESG KPIs also in the new 2023-2025 Eni ILT long-term stock-based plan

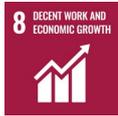
POLICY AND REGULATORY TOOLS

- Eni Code of Ethics
- Anti-Corruption MSG
- Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad

¹⁷ - This is a breach of security leading - accidentally or unlawfully - to the destruction, loss, modification, unauthorized disclosure of or access to personal data transmitted, stored or otherwise processed. Only breaches of personal data that may have significant adverse effects on individuals, causing physical, material or immaterial harm, for which the Data Protection Authority will conduct specific investigations and may open proceedings, should be notified.

1.1

Governance structure

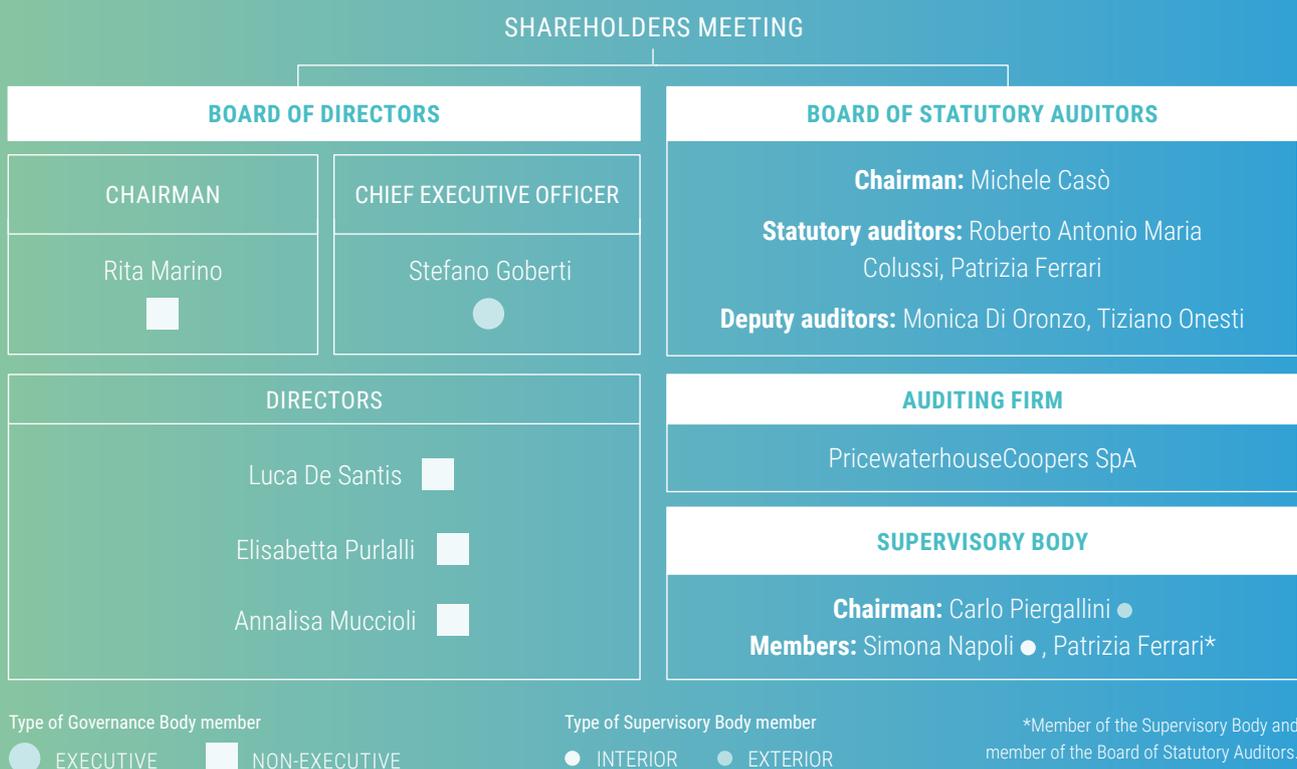


Consistent with the MSG "Corporate Governance of Eni Companies", the Company's corporate governance system is structured according to the traditional model, which, without prejudice to the tasks of the Shareholders' Meeting, attributes strategic management to the Board of Directors (BoD) and control functions to the Board of Statutory Auditors¹⁸. The statutory audit of the accounts is entrusted to an auditing firm appointed by the Shareholders' Meeting. The Company has adopted the organizational, management and control model

indicated in Legislative Decree 231/2001 ("Model 231", updated in 2022) for the purpose of creating a rules system aimed at preventing illicit acts and has constituted the Supervisory Body. The **Supervisory Body** carries out supervisory activities on implementation and observance of Model 231 and monitors and assesses the state of implementation of the measures to prevent the risk of committing crimes, also periodically informing the corporate bodies such as the Board of Directors and the Board of Statutory Auditors.

Pursuant to Article 16 of the current By-laws, Plenitude's Board of Directors shall be composed of no less than three and no more than five directors. Their number and term in office are established by the shareholders' meeting at the time of their appointment. The Board of Directors in office consists of 5 members, appointed at the ordinary shareholders' meeting held on 31 July 2020 for a period of three fiscal years, until the approval of the financial statements for the year ended 31 December 2022.

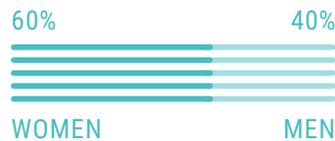
The Board of Directors and Controlling Bodies of Plenitude as at 31.12.22



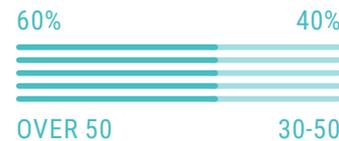
18 - The Board of Statutory Auditors was appointed on 28 November 2022 for three fiscal years.

In the process of nominating and selecting members of the Board of Directors and Controlling Bodies, the diversity of candidates¹⁹ is promoted and, in particular, their gender diversity is taken into account, in line with the regulations²⁰ and the best practices in terms of diversity that Plenitude is promoting²¹.

Gender diversity within the Board of Directors in office at 31.12.22



Age groups within the Board of Directors in office at 31.12.22



Furthermore, the composition of the Board and its members diverse expertise bring elements of dynamism and innovation to the decision-making process.

Matrix of expertise of the members of the Board of Directors

Members of Plenitude Board of Directors	Role	Strategy and understanding of the sector	Finance, Audit and Risks	Energy transition	Human resources and talent management	Digital, IT and cybersecurity	Supply chain	Sustainability and ESG
♂ Marino Rita	Chairwoman	●	●	●	●		●	●
♀ Goberti Stefano	Chief Executive Officer	●	●	●	●		●	●
♀ De Santis Luca	Director	●	●	●	●		●	●
♂ Muccioli Annalisa	Director	●	●	●	●		●	●
♂ Purlalli Elisabetta	Director	●	●	●	●	●		●

19 - The Management System Guideline "Corporate Governance of Eni companies", adopted by Eni Plenitude SpA Società Benefit on 24 January 2023, establishes the promotion of diversity, and for that purpose considering the training courses and professional path, nationality, gender, age and seniority in the company, and seniority in office. In particular, with reference to gender diversity, without specific legal obligations: in Subsidiaries incorporated in Italy (like Eni Plenitude SpA Società Benefit), at least two-fifths of the members of each corporate body must belong to the least represented gender.

20 - For Italy, Decree of the President of the Republic No. 251 of 30 November 2012 'Regulations concerning equal access to board of directors and controlling bodies in companies, established in Italy, controlled by public administrations, in accordance with Article 2359(1) and (2) of the Civil Code, not listed on regulated markets, in implementation of Article 3(2) of Law No. 120 of 12 July 2011', which stipulates that in the collegiate corporate bodies of such companies, the least represented gender must obtain at least one-fifth of the memberships on each body for the first term of office and at least one third for the next two terms. Article 6 of Law No. 162/2021, which came into force on 3 December 2021, extended the gender parity rules for the composition of the Boards of Directors of companies listed on regulated markets outlined in Article 147-ter of the Consolidated Law on Finance to companies incorporated in Italy and controlled by the Public Administration pursuant to Article 2359 of the Italian Civil Code that are not listed on regulated markets. According to these provisions, for six consecutive terms of office, the least represented gender must obtain at least two-fifths of the elected directorships. The rules on the Board of Statutory Auditors remain unchanged, which, for the purposes of composition and duration of the regulatory requirement, continue to be regulated by Decree of the President of the Republic No. 251/2012.

21 - For further information on the composition of Governance, please refer to section "[Performance tables](#)".

With a view to the **continuous improvement** of topics related to the business and the context in which it operates, the Directors periodically participate in communication meetings (internal workshops) on Eni's strategic objectives, which include sustainability issues, particularly the achievement of carbon neutrality.

The Board of Directors promotes the values and ethics that guide the Company, in line with internal regulations, while preventing possible conflicts of interest. Since all directors are em-

ployees of the Eni Group and most of them hold other positions in the Eni SpA organization or in other subsidiaries²², particular attention is paid to the correct application of the regulations on directors' interests, which is further supplemented and reinforced by internal regulations such as the Code of Ethics and the Management System Guideline "Transactions involving interests of directors and statutory auditors and transactions with related parties". In line with the provisions of Art. 2391 of the Italian Civil Code, before each item on the Board

meeting's agenda is discussed, each director and statutory auditor must disclose whether they hold any personal interest or interest on behalf of third parties in relation to the matters or issues to be discussed, clarifying their nature, terms, origin, and extent.

In connection with the **Remuneration policies of senior managers**, including the Chief Executive Officer, the Company applies Eni SpA's remuneration policies, as set out in the "Report on remuneration policy and remuneration paid".

Sustainability governance: roles and responsibilities

In light of the Company's commitment to objectives of common interest articulated in its Articles of Association, Plenitude's Corporate Governance system integrates sustainability into its business model, identifying **internal bodies and roles of responsibility** related to the definition and oversight of the **sustainability strategy**.

The Board of Directors plays an important role in accompanying the Company on its sustainability journey, verifying that the objectives are being pursued and monitoring performance. In carrying out its sustainability tasks, the Board of Directors is supported by the **Sustainability Committee**, which was established in 2021 in connection with the transfor-

mation of Plenitude into a Benefit Corporation (Società Benefit), and the **Sustainability & ESG unit** within **Sustainability, Digital & Communication**.

The **Board of Statutory Auditors** integrates the supervisory responsibilities over the Company attributed by the legislation with monitoring the pursuance of common benefit purposes.



The Zanlesbeziers plant - France

22 - It should be noted that the members of the Board of Directors also hold **other positions** as listed below:

Rita Marino is the Chief Executive Officer of Eni Power SpA and Chairman of the Board of Directors of Eni Rewind SpA, Stefano Goberti is a Member of the Eni Management Committee, Luca De Santis is the Head of Eni Human Resources and Organization, Annalisa Muccioli is the Chief Executive Officer of EniProgetti SpA, Elisabetta Purlalli is the Head of Eni Equity Valorization Coordination.

BOARD OF DIRECTORS

- Support in the sustainability journey and strategy implementation
- Reviews and approves the information reported in the Sustainability Report and the Impact Report
- Is informed periodically in relation to ESG risks identified by the risk management function

CHIEF EXECUTIVE OFFICER

- Serves as **Chairman of the Sustainability Committee**
- He/she holds the position of **Impact Manager**, i.e. the figure in charge of overseeing the functions and actions instrumental to the pursuit of common benefit purposes pursuant to Italian Law no. 208 of 28 December 2015 governing Società Benefit

BOARD OF STATUTORY AUDITORS

Integrates the supervisory responsibilities over the Company attributed by the legislation with monitoring the pursuance of common benefit purposes

SUSTAINABILITY COMMITTEE

- It is formed by:
 - **Chairman**, role held by the Chief Executive Officer
 - **Secretary**, role held by the Head of Sustainability & ESG
 - Five other **members**: i) Head of Sustainability, Digital & Communication, ii) Head of People, Culture & Services, iii) Head of Legal, Regulatory and Compliance Affairs, iv) Head of Financial & Risk Officer, v) Head of Retail-International Markets
- Examines and evaluates the Company's sustainability policy which is aimed at ensuring the creation of value over time for stakeholders, in compliance with the principles of sustainable development and consistently with corporate sustainability guidelines and objectives
- Examines the implementation of the sustainability policy in the business initiatives
- Monitors the Company's positioning on sustainability topics, with particular reference to the main sustainability indices
- Monitors the international sustainability initiatives and the Company's potential involvement to consolidate its reputation within the international arena

SUSTAINABILITY, DIGITAL & COMMUNICATION UNIT

- Ensures the analysis of the context on sustainability topics and defines the relative positioning strategy of the Company in line with that of Eni
- Ensures actions aimed at guaranteeing the positive impact of the Company in environmental, social and governance terms, through the development of specific initiatives, in liaison with the relevant Eni functions and the monitoring of the defined measurement indicators, and promoting, within the Company, actions that facilitate the dissemination of a culture of sustainability

SUSTAINABILITY & ESG UNIT

- Inside Sustainability, Digital & Communication:
- Carries out activities such as context analysis, strategy and positioning definition, sustainability, and impact reporting
 - Identifies, develops, and monitors sustainability initiatives, implements qualitative/quantitative methodologies and tools for assessing sustainability and ESG aspects
 - Participates in national and European industry associations, contributing to advocacy activities
 - In carrying out its activities, it operates in coordination with the Sustainable Development unit and the other competent units of Eni for the respective processes, and with other company units involved, ensuring the appropriate information flows

Remuneration linked to ESG objectives

Plenitude's commitment to sustainability is reflected in the remuneration of the Chief Executive Officer and Top Management, which is linked to the

achievement of specific ESG objectives. 25% of the short-term variable remuneration and 35% of the long-term variable remuneration are linked

to the achievement of ESG targets, such as, for example, decarbonization, energy transition, circular economy and gender equality.



Torre di Ruggiero plant - Italy

1.2

The values leading the Company

As a subsidiary of Eni, Plenitude has ratified Eni's Code of Ethics, which reflects its vision. Through the adoption of Eni's Code of Ethics, Plenitude commits to making decisions and undertaking actions that are in line with a culture of responsibility, legality, trans-

parency, and value creation, through which it engages in actively contributing to sustainable development.

In line with its values, the Company is committed to: working with **passion** and **courage** to change patterns, overcoming obstacles and bringing innova-

tion; **sharing its knowledge** to inspire communities to become ambassadors of change; **promoting diversities** through an inclusive corporate culture; **relating with simplicity and fairness** with its customers, building lasting relationships.



SHARING

of knowledge, to achieve objectives and give value to the work done



CORRECTNESS

to earn the respect and trust of Plenitude's customers and people



PASSION

for work, which guides ideas and actions and is passed on to customers and partners



SIMPLICITY

to break down superstructures and complications through simple solutions



COURAGE

to change patterns, overcome obstacles and bring useful innovation to people



DIVERSITY

as a fundamental resource for the enrichment of Plenitude's people

In order to provide an in-depth analysis of the Code of Ethics as well as fundamental issues such as anti-corruption and Corporate Responsibility, Eni has implemented the e-learning training initiative '**Being Eni: Code of Ethics, Anti-Corruption and Corporate Responsibility**'.

Thanks to this important initiative, in 2022, Plenitude's anti-corruption

training involved almost the entire workforce (**2,194 employees**²³), showing a significant increase compared to the previous year (+100% compared to 1,091 in 2021). It is worth mentioning that these courses are usually held every two years, the difference in the number of participants is therefore due to the cyclical nature of the training.

All of Plenitude's people, along with those who work for its goals, are required to abide by the principles of the Code of Ethics. For this reason, entities with which it maintains business relationships (its suppliers and business associates) are required to sign the Code of Ethics.

23 - For further information on anti-corruption training, please refer to section "[Performance tables](#)".

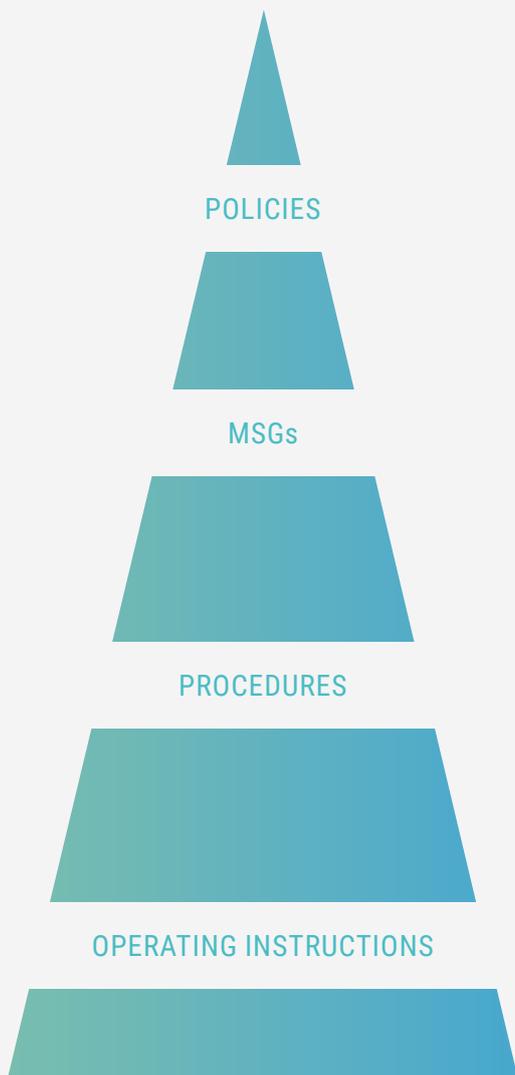
1.3

Plenitude's regulatory system

Plenitude, in compliance with the principles in the Code of Ethics and in adherence to its Statute, has adopted a regulatory system, in line with that of Eni, consisting of a hierarchy of regula-

tory documents. In order of importance, the Policies, Management System Guidelines, Procedures and Operating Instructions describe the performance of corporate activities, identifying roles

and responsibilities in compliance with the principles of traceability and segregation of duties. The regulatory system, as reported above, consists of four different types of documents:



The **Policies**, approved by the Board of Directors, are mandatory documents that set out the principles and general rules of conduct on which all the activities carried out by Eni must be based, in order to guarantee the achievement of corporate objectives, taking into account risks and opportunities. The Policies cut across all processes and are focused on a key element of business management. They apply to Eni SpA and, following the implementation process, to all subsidiaries.

The **Management System Guidelines** ("MSGs") are the guidelines common to all Eni's companies and may be process or compliance/governance guidelines (the latter normally approved by the Board of Directors) and include sustainability aspects. The individual MSGs issued by Eni SpA apply to subsidiaries, which ensure their implementation, unless a derogation is needed.

The **Procedures** set out the operating procedures by which the Companies' activities are to be carried out. They describe the tasks and responsibilities of the organizational contacts involved, management and control methods and communication flows. They also regulate operations in order to pursue the objectives of compliance with local regulations. The content is defined in compliance with the Policies and MSGs as implemented by the companies.

The **operating instructions** define the details of the operating procedures referring to a specific function/organizational unit/professional area or professional category, or to people and functions involved in the fulfillments regulated therein.

Regulatory tools adopted by Plenitude



BUSINESS ETHICS AND INTEGRITY

Plenitude is committed to fighting any form of corruption, according to the principles of business ethics and integrity.

Eni Code of Ethics; MSG: "Anti-Corruption", Annex C to MSG Internal Control System and Risk Management "Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad"



CLIMATE CHANGE AND EMISSIONS

Plenitude is committed to tackling climate change by offering products and services that support the energy transition.

Eni Code of Ethics



ENVIRONMENTAL MANAGEMENT

Plenitude is committed to using environmental resources responsibly and efficiently and protecting biodiversity and ecosystem services.

Eni Code of Ethics; Eni's policy on biodiversity and ecosystem services



SUPPLIERS

Plenitude is committed to developing its supply chain in a sustainable way.

Eni Code of Ethics; Supplier Code of Conduct; Eni's Statement on Respect for Human Rights



PEOPLE AND HUMAN RIGHTS

Plenitude is committed to enhancing people in their diversity, ensuring respect for human rights throughout the value chain and safeguarding the health and safety of its employees and contractors.

Eni Code of Ethics; Eni's Statement on Respect for Human Rights; "Eni's Policy against violence and harassment at the workplace"; "Global Framework Agreement on Industrial Relations and Corporate Social Responsibility"; Annex C to MSG Internal Control System and Risk Management: "Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad"



SUPPORT TO LOCAL COMMUNITIES

Plenitude is committed to building a relationship with local communities, supporting their development and in particular the spreading of a sustainable energy culture.

Eni's Code of Ethics; Eni's Statement on Respect for Human Rights

Management systems adopted by Plenitude

Management system	Certification	Company
Environment	UNI EN ISO 14001:2015	Plenitude: Employer's Entity "People, Culture & Services"
		Plenitude: Employer's Entity "Italian Retail Market"
		Gas Supply Company of Thessaloniki - Thessalia SA
		Adriaplin d.o.o.
		Eni Gas & Power France
		Arm Wind LLP
		Evolvere Società Benefit SpA
		PLT Engineering
		PLT Puregreen
Health and safety	UNI ISO 45001:2018	Plenitude: Employer's Entity "People, Culture & Services"
		Plenitude: Employer's Entity "Italian Retail Market"
		Gas Supply Company of Thessaloniki - Thessalia SA
		Eni New Energy SpA
		Adriaplin d.o.o.
		Eni Gas & Power France
		Arm Wind LLP
		Evolvere Società Benefit SpA
		PLT Engineering
PLT Puregreen		
Energy Management – Energy Service Companies	UNI CEI 11352	Plenitude: Employer's Entity "People, Culture & Services"
		Plenitude: Employer's Entity "Italian Retail Market"
		Evolvere Società Benefit SpA
Quality	ISO 9001:2015	SEA SpA
		Gas Supply Company of Thessaloniki - Thessalia SA
		Green Energy Management Services Srl
		Be Power SpA
		PLT Engineering
		PLT Puregreen
Energy	UNI ISO 50001:2018	Eni Gas & Power France
Corporate on Social Responsibility	ISO 26000:2010	Eni gas e luce SpA Società Benefit (currently: Eni Plenitude SpA Società Benefit)

1.4

Risk Management and Internal Audit

1.4.1

Risk Management Model

Plenitude's Risk Management process, regulated by the "Management System Guideline (MSG) Integrated Risk Management" issued by Eni and adopted by Plenitude, ensures the **detection, consolidation and analysis of Plenitude's risks**, and supports management during the decision-making process by enhancing awareness of the risk profile and supporting identification of the most appropriate mitigations. In line with the Eni model, Plenitude's Risk Management Model is characterised by a structured approach that is defined based on the guidelines of the Internal Control and Risk Management System (SCIGR), which provides for governance that leverages **three levels of control**.

The **Chief Executive Officer**, relying on the Risk Management process, ensures the identification, assessment and management of the main risks and

approves the document containing the risk analysis results prepared each year by the **Integrated Risk Management (RMI) function**. The same document is reported to the **Board of Directors** by the CEO with the support of the risk management function. During the reporting year, the Board of Directors was informed of sixteen major risks of a strategic, regulatory and market nature. Mitigation actions have been defined for each risk to help reduce the related negative impacts.

Furthermore, the RMI function contributed to significant transactions, particularly acquisitions, submitted to the Board of Directors, ensuring the elaboration of the relevant risk profile, an integral part of the Authorization Notes.

Both in the risk assessment and monitoring cycles and in the analysis of the risk profile of the aforementioned rele-

vant transactions, the RMI function ensured the necessary information flows to the competent functions of Eni.

Risks are assessed with **quantitative and qualitative tools** considering both the **probability of occurrence** and the **impacts** that would be determined in a given time horizon if the risks were to occur. The assessment is expressed both at an inherent level and at a residual level (considering the effectiveness of the mitigation actions) and allows measuring the impact in relation to the achievement of the Strategic Plan objectives and to a life span for business projects and M&A transactions. The risks are represented based on the probability of occurrence and on the impact on matrices that allow them to be compared and classified by importance.



Aleria plant - France

Main risks related to sustainability issues

MATERIAL TOPIC	RISKS	MITIGATION ACTIONS
GOVERNANCE		
Business ethics and integrity	Risk that certain BoD members and Senior Managers may have private interests that potentially conflict with the duties arising from their office or position within the Company	Refer to the section "The values leading the Company", "Plenitude's regulatory system"
	Risk of violation of anti-corruption, anti-money laundering legislation and the economic sanctions programmes in the Countries in which the Company operates	Refer to the section "Governance structure"
Data Protection & Cybersecurity	Risk related to the potential malfunctioning of IT systems and consequent loss of sensitive information that could damage the productive activities of suppliers and/or customers of Plenitude	Refer to the section "Privacy, Data protection and Cybersecurity"
CLIMATE AND EMISSIONS		
Climate change and GHG emissions	Risk related to the fact that Plenitude's decarbonization strategy could not be achieved due to:	Refer to the chapter "Climate and emissions"
	<p>i. insufficient production levels of biomethane and hydrogen from renewable sources due to lack of investments by third parties</p> <p>ii. lack of availability on the market of a sufficient number of adequate carbon credits to satisfy the offsetting demand or due to an excessively high purchase price</p> <p>The risk is also linked to the constantly changing legal/regulatory and market landscape</p>	<p>Continuous monitoring of the evolution of the regulatory environment and the carbon credit market</p> <p>Coordination with Eni to increase projects mainly of Natural Climate Solutions (NCS) type, including REDD+ projects through continuous connection with Credit Management and CO2 Volumes Capture unit of Eni SpA</p> <p>Plenitude's direct access to carbon credit market, subject to project approval by Eni</p>
Climate change and GHG emissions/Solutions for customers	Risk of lower productivity and profitability of the plants related to climate change since the availability of wind and solar energy sources depends on the climatic conditions of the sites where the plants are located. Over the medium- to long-term, climate change may potentially produce a decrease in solar irradiation and/or a reduction in wind, resulting in a reduction in energy generated throughout the forecast period	Refer to the chapter "Climate and emissions"

BUSINESS SUSTAINABILITY

Innovation and digitalisation	Risks related to the changing technological scenario and the introduction of breakthrough technologies into the market, as well as the lack of skills required to exploit these technologies	Refer to the section "Innovation and digitalisation"
Environmental management	Risks related during the installation of the plants in which the Company might alter or modify the surrounding natural habitat , affecting the landscape, exposing it to the risk of accidents, noise pollution, and alterations to the flora and fauna present	Refer to the section "Sustainable management of natural resources"
Service quality and customer satisfaction / Solutions for customers	Risks of incurring unforeseen expenses and compensation obligations arising from violations of environmental regulations . These risks are inherent in the management of power generation from renewable sources	Refer to the section "Operational excellence supporting customer centricity"

PEOPLE

Health and safety	Risk of spread of pandemics and epidemics and deterioration of health infrastructure and health response capacity	Refer to the sections "Concern for people's health and safety", "Protecting well-being and supporting growth"
Health and safety	Risk that the Company may be subject to legal proceedings and/or be required to make significant investments to comply with its obligations due to its inability to properly comply with the applicable legislation on health and safety in the workplace	Refer to the section "Concern for people's health and safety"
Development and well-being of people	Risks associated with the failure to align the skills portfolio with the needs of the business and the company's new long-term positioning includes the company's ability to attract talent from the labour market, to adequately size staff, to retain key skills internally and to develop and manage appropriate succession plans	Refer to the section "Training and development"
Human rights	Risks associated with the occurrence of human rights abusive behaviour by suppliers of goods and services or employees	Refer to the section "Respect for human rights"

COMMUNITIES

Support to local communities	Risks related to the impact of facilities production of energy from renewable sources on the surrounding environment and to objections arising from local communities or authorities	Refer to the section "Sustainable management of natural resources"
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TRANSVERSAL

	Risks related to the current global economic and financial context and, more specifically, to the economic trend of the specific markets in which the Company operates	Actions aiming at improving flexibility in terms of investment decisions and efficiency. Hedging strategy for financial and commodity risk exposures, as well as to credit risk management
	Risk related to the perception of the Company by the various stakeholders	Refer to the section "Stakeholder engagement"
	Risk of tightening the national and international legal/regulatory context in the sectors in which the Company is active	Continuous monitoring and interpretation of regulations in the field, highlighting their impacts on the different business lines. Advocacy activities carried out jointly with industry associations

1.4.2

Internal Audit Activities

The Internal Audit Department supports the business functions and management and control bodies in the pursuit of their objectives using a professional and systematic approach, which adds value and is aimed at evaluating and improving the control, risk management and corporate governance processes.

Internal audits are planned based on the annual **audit plan** prepared ac-

ording to a defined methodology, taking into account **important criteria** and **coverage of the main corporate risks**. When identifying processes to be audited, Plenitude's Internal Audit unit takes into account **sustainability topics relevant to the business and stakeholders**.

The audit plan is approved at least once a year by the Board of Directors

of Plenitude, after consulting the Chairman of the Board, the Chief Executive Officer and the Board of Statutory Auditors.

The Audit Plan 2022 envisaged the carrying out of **five audits** on Plenitude processes contributing to the achievement of 6 Sustainable Development Goals.

1.5

Privacy, Data protection and Cybersecurity

Customers' needs, the consequent evolution of business activities and the opportunities arising from processes' digitalisation require Plenitude to consider the **relevance of privacy & data protection topics**. This is particularly important in light of the potential exposure to security-related threats. Attacks aimed at compromising computer systems could potentially cause personal data breaches or loss of confidential information.

The **cybersecurity risk** is linked to the possibility that confidential information and personal data are subject to cyber-attacks with the aim of stealing, improperly modifying such information or disabling the IT services that process and store it. Plenitude manages these risks in IT (Information Technology), OT (Operational Technology) and IoT (Internet of Things) through the adoption and implementation of

leading international cyber-security models.

Through an approach based on risk assessment and the implementation of the so-called **security by design process**, Plenitude has therefore equipped itself with several **preventive, corrective and monitoring tools** that jointly contribute to reducing the probability that potential cyber security attacks reach their target and limiting their possible impact.

The **preventive tools** adopted by Plenitude include **software for checking the vulnerability** of IT systems, continuous **training** of its employees, audits conducted on its suppliers and the adoption of **anti-malware and anti-phishing systems**. Among the corrective ones, the constant updating of IT systems is of particular importance; the monitoring tools include activities of constant

monitoring of IT systems to identify and manage unusual activities.

In the field of data protection, Plenitude manages the processing of personal data and confidential information using an interdisciplinary approach that allows to safeguard data in accordance with the principles and requirements established by the European Regulation 2016/679.

The prevention of data protection risks also depends on **customer awareness of the most common fraud attempts** in the energy market: Plenitude is at the forefront in monitoring the threats to which they may be exposed. As such, the Company has put in place several initiatives to support customers who may become victims of potential fraud, providing them with some specific tools to protect themselves and verify the identity of those who contact them, in particular:

1. WARNINGS ADDRESSED to Plenitude's customers to inform them of fraud attempts made to convince them to switch to another supplier
2. Creation of a DEDICATED HOTLINE to take care of complaints about suspicious calls and collect qualitative information on the content of the call. The service, activated in 2020, received 16,434 reports during 2022, of which more than 90% related to numbers not registered with the ROC (Single Call Centre Operator Register) and therefore in violation of the law and potentially fraudulent
3. Service available on the Plenitude's website "VERIFY WHO IS CALLING YOU", which allows customers to verify that the number they are being contacted by is attributable to a Plenitude's operator

In continuity with the previous two years, Plenitude **did not detect any data breaches²⁴ or leaks, thefts or losses of data for which a breach of customer privacy was ascertained during 2022.**

24 - For further information on data breaches, please refer to the note on [page 31](#).

2

Climate and emissions

2.1 The strategy to tackle climate change	48
2.2 Direct and indirect emissions	62



To achieve Scope 1, 2 and 3 carbon neutrality by 2040, Plenitude defined a **decarbonization strategy** based on increasing the installed capacity of energy production from renewable sources plants, offering energy solutions to reduce consumption, progressively offsetting the CO₂ emissions from gas combustion by customers and developing electric mobility services.

25 - The electricity residential customers consume does not come directly from a renewable power generation plant. Instead, Plenitude acquires the Guarantees of Origin from third-party renewable energy producers to certify that power produced from renewable sources has been generated in quantity equal to the customer's annual consumption.

26 - Avoided emissions related to requalification measures include CappottoMio, EPC and TEE, and refer to energy savings due to energy efficiency in buildings. For details on the calculation methodology, please refer to section [Calculation methodologies](#).

27 - For details on the calculation methodology, please refer to section [Calculation methodologies](#).

28 - The 2021 Scope 1 emissions figure changed from the total reported in the 2021 Sustainability Report. This was mainly due to the refinement of the data taken into account, where both combustion emissions and fugitive emissions of CO₂+CH₄+N₂O (not included in last year's figure) were included, and the updating of the calculation methodology.

29 - The 2021 Scope 2 emissions figure of 2021 changed from the total reported in the 2021 Sustainability Report. This was mainly due to the updating of the calculation methodology and the refinement of the data considered. Scope 2 emissions in 2022 increased over 2021 as a function of the newly acquired plants.

30 - The calculation of the avoided CO₂eq. emissions is based on data provided by ISPRA on the average emissions of the Italian ICE vehicle fleet. For details on the calculation methodology, please refer to section [Calculation methodologies](#).

2022 PERFORMANCE

MATERIAL TOPIC	KPI	RESULTS 2022
SOLUTIONS FOR CUSTOMERS FROM RENEWABLE ENERGIES	% of electricity certified through European guarantees of origin ²⁵ of total energy sold in Europe	66% (vs 41% in 2021)
	Renewable installed capacity	2.2 GW (+100% vs 2021)
	Production of electricity from renewable sources	2.55 TWh (+166% vs 2021)
SOLUTIONS FOR CUSTOMERS: ENERGY EFFICIENCY	Avoided emissions through energy equalization upgrades	Approximately 57,000 tCO ₂ eq. ²⁶ (+62% vs 2021)
	Avoided emissions from production of energy from renewable sources	1,211 thousand tCO ₂ eq. ²⁷ (+136.5% vs 2021)
CLIMATE CHANGE AND GHG EMISSIONS	Scope 1 Emissions	4,869 tCO ₂ eq. (-0.8% vs 2021) ²⁸
	Scope 2 Emissions	3,608 tCO ₂ eq. (+97% vs 2021) ²⁹
	Scope 3 Emissions	15.1 million tCO ₂ eq. (-17.1% vs 2021), of which 0.8 million tCO ₂ eq. will be offset during 2023 through high-quality carbon credits, mainly obtained from Natural Climate Solutions
SOLUTION FOR CUSTOMERS: ELECTRIC MOBILITY	Charging points for electric vehicles installed in Italy and Europe	13,093 proprietary charging points installed (vs 6,246 at the end of 2021)
	Avoided emissions by mobile electric vehicles	7,405 tCO ₂ eq. ³⁰ (+280% vs 2021)

FUTURE OBJECTIVES

MATERIAL TOPIC	OBJECTIVE	ESG TARGET
SOLUTIONS FOR CUSTOMERS FROM RENEWABLE ENERGIES CLIMATE CHANGE AND GHG EMISSIONS	Reduction of GHG emissions	<ul style="list-style-type: none"> Expansion of the offer to business customers of certified electricity through European Guarantees of Origin, as supplied to the network and produced by plants 100% fuelled by renewable sources, in compliance with existing laws on the topic, by 2030 (already from 2022 for the B2C segment) Installed capacity for renewable energy production >15 GW by 2030 100% electricity supplied to B2C and B2B customers from renewable sources from owned plants in 2040 Carbon neutrality Scope 1, 2 & 3 emissions targeted by 2040
SOLUTION FOR CUSTOMERS: ELECTRIC MOBILITY	Boosting the spread of electric mobility	More than 30,000 charging points for electric vehicles targeted by 2026

POLICY AND REGULATORY TOOLS

- Eni Code of Ethics
- Environmental management system certified according to ISO 14001:2015 standard
- Energy management system - Companies supplying energy services - certified according to the standard CEI 11352
- Energy management system certified according to ISO 50001:2018 standard

2.1

The strategy to tackle climate change



Aware of its vital role in contributing to mitigating the effects of climate change, Plenitude is committed to achieving **carbon neutrality** Scope 1, 2, and 3 by 2040.

In order to reduce the greenhouse gas emissions generated by its activities and services, the Company has embarked on a decarbonization pathway based on four directions outlined below.

STRATEGIC DIRECTION

ACTIONS AND OBJECTIVES

RENEWABLES	RENEWABLE ENERGY	PURCHASE OF GUARANTEES OF ORIGIN FROM RENEWABLE SOURCES		As of 2022, Plenitude offers all its B2C customers certified electricity by purchasing a Guarantee of European origin that ensures it is generated by plants fuelled by 100% renewable energy , and by 2030 also to all business customers.
		RENEWABLE ENERGY PRODUCTION WITH PROPRIETARY PLANTS		By 2040, Plenitude's renewable energy production will enable the Company to cover residential and business customers' total electric power demands .
RETAIL	NATURAL GAS WITH OFFSET CO ₂	PURCHASE OF CARBON CREDITS		Natural gas supply with the possibility of offsetting "Scope 3" CO₂ emissions through carbon credits and the gradual introduction of sources alternative to natural gas , namely biomethane in 2026 and hydrogen in 2030, to achieve carbon neutrality in 2040.
RETAIL	SOLUTIONS FOR CARBON FOOTPRINT REDUCTION	OFFERING ENERGY SOLUTIONS TO REDUCE ENERGY CONSUMPTION		Offering energy efficiency solution to decrease families and enterprises' carbon footprint through distributed renewable power generation, energy requalification of buildings and the use of technological tools for monitoring and improving energy consumption.
E-MOBILITY	ELECTRIC MOBILITY SERVICES	CHARGING INFRASTRUCTURE FOR ELECTRIC VEHICLES		Commitment to the development of electric mobility through the installation of charging stations for electric vehicles powered by renewable energy, to increase the capillarity of the service in Italy and abroad, installing 30,000 charging stations by 2026.

2.1.1

The supply of electricity and gas

>11 million customers in 2026 and >15 million customers in 2030

The 'Retail' business area deals with the purchase and sale of gas and electricity, and energy solutions to 10 million customers. To meet the gas requirements of its customers, Plenitude has established multian-

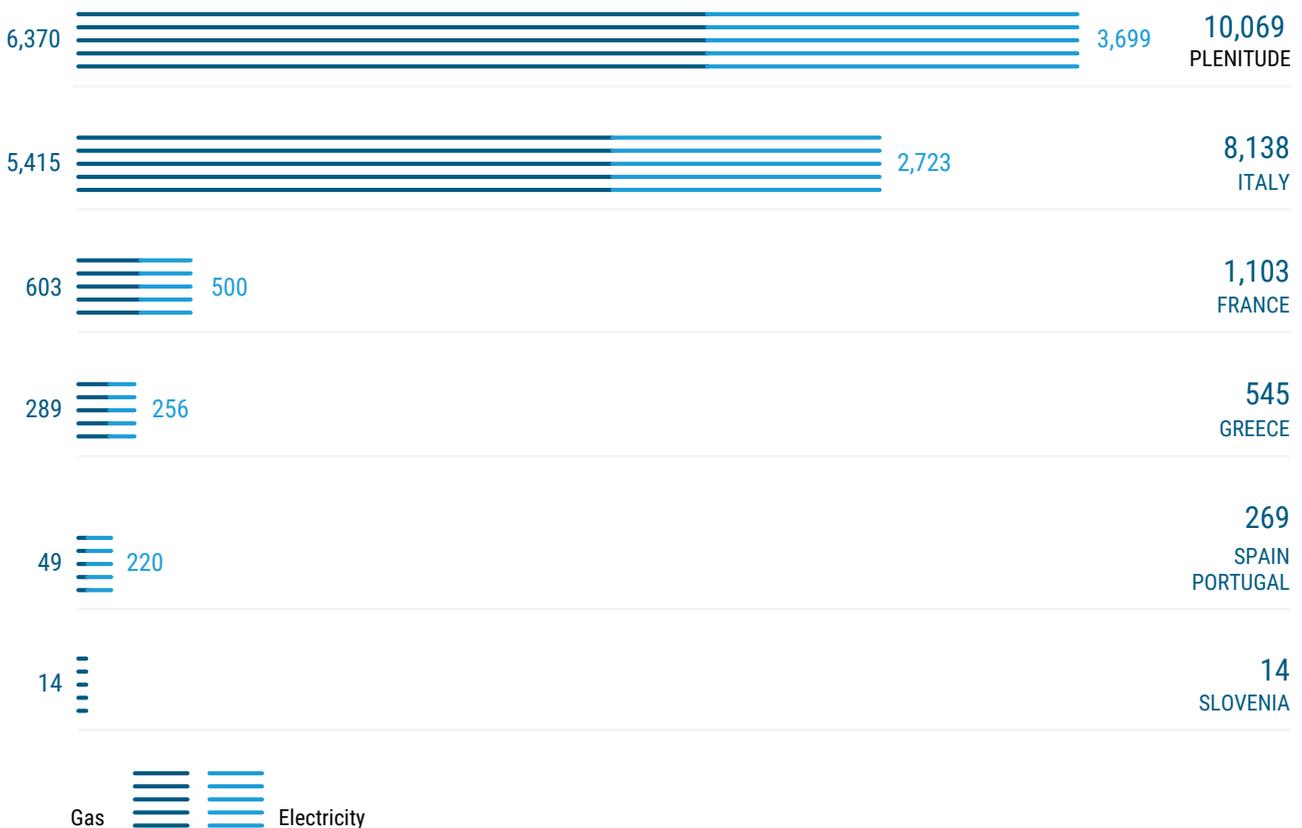
nual natural gas supply agreements with its Parent Company, Eni, and third-party suppliers.

Considering the sale of natural gas to households, condominiums and businesses, Plenitude is the primary market operator in Italy, with more than 5.4 million customers, and in Greece (where it is focused on the household segment, serving 0.3 million customers). Considering the electricity³¹ supplied to resi-

dential customers, Plenitude is the second largest operator in the free market in Italy, with 2.7 million customers, and is also present in France, Spain, Portugal, Greece and Slovenia.

Plenitude intends to further increase its customer base, with the goal of reaching over 11 million customers by 2026, more than 15 million customers by 2030 and over 20 million customers by 2050.

Breakdown of total customers by commodity and Country in 2022 (thousand supply points)



Of the total number of Plenitude customers, 37% have signed electricity supply contracts. Of these, 74% are located in Italy, 13% in France and to a lesser extent in Greece (7%) and the Iberian Peninsula (6%).

31 - Italy's electricity is supplied both through the energy market (via the Power Exchange managed by Gestore dei Mercati Energetici - GME) and through third-party producers, including Eni. Withdrawal and supply dispatching contracts are signed with TERN. In other European Countries, electricity sale and purchase agreements are implemented with third-party suppliers and trusted partners.

2.1.1.1

Sale of electricity from renewable sources



100% electricity certified through guarantees of origin as supplied into the grid and produced from renewable sources by 2030 also for B2B customers

In 2019, Plenitude decided to design its proposal to supply electricity to the residential sector, focusing on environmental issues.

Since April 2022, Plenitude has been offering **all of its Business To Consumer customers energy certified through guarantees of European origin, as generated by plants fuelled by 100% renewable energy, as required by current legislation³².**

This made it possible to arrive at about **12.5 TWh** of certified electricity through guarantees of origin in 2022, out of a total of energy supplied on the European market, amounting to approximately 18.8 TWh³³. As a result, the Company recorded a significant increase in the percentage of certified energy in relation to total energy sold, from 41% in 2021 to 66% in 2022.

The remainder of the electricity supplied, which is not covered by guarantees of origin, contributes to the generation of greenhouse gas emissions during the production phase, equal to 1,532,000 tonnes of CO₂eq. in the "electricity (marketed)" category of Scope 3.

66% of electricity certified through European guarantees of origin of total energy sold in Europe in 2022

2.1.1.2

Installed capacity and energy production from renewable sources

2.2 GW of installed capacity (2x compared to 2021)

Further to supplying electricity from third parties, Plenitude produces and sells energy from its own renewable energy plants. In this regard, at year-end 2022, the Company achieved its announced goal of increasing **installed capacity³⁴** to more than 2 GW, reaching

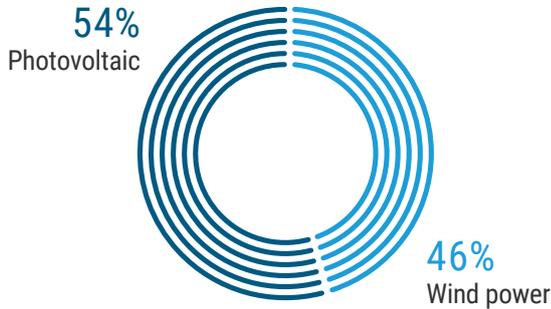
2.2 GW, doubling the year-end 2021 figure (1.1 GW). About **54%** of this capacity is related to **photovoltaic plants** and the remaining **46%** to wind power plants.

32 - The electricity residential customers consume does not come directly from a renewable power generation plant. Instead, Plenitude acquires the Guarantees of Origin from third-party renewable energy producers to certify that power produced from renewable sources has been generated in quantity equal to the customer's annual consumption.

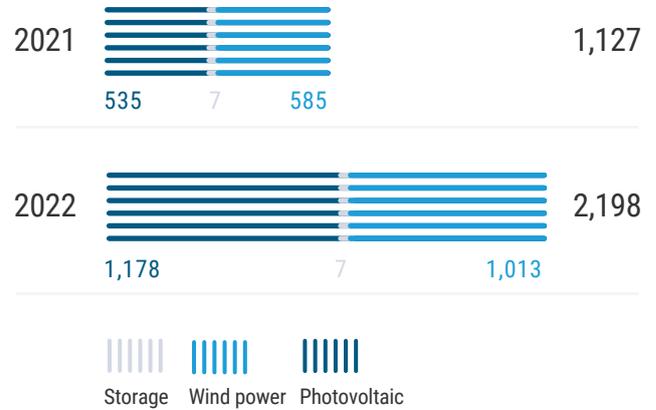
33 - For further information on the sale of electricity, please refer to section "[Performance tables](#)".

34 - For further information on installed capacity by regulatory regime and technology, please refer to section "[Performance tables](#)".

Installed capacity, broken down by energy source in 2022

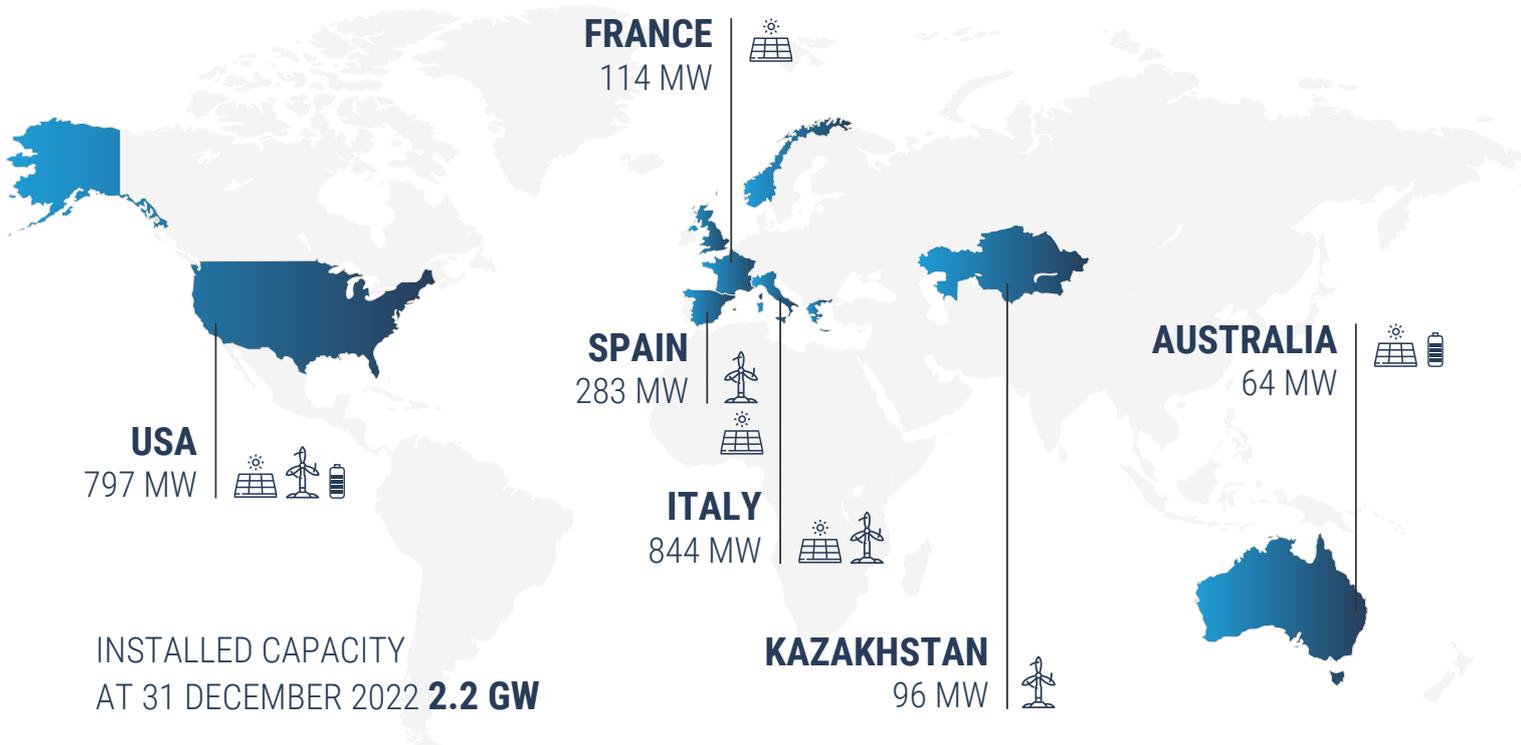


Installed capacity, broken down by energy source (MW)



Installed capacity is situated 38% domestically and 62% abroad (mainly in the US, Spain and France).

Plenitude’s installed solar and wind capacity at 31 December 2022, broken down by Country and energy source



- >3 GW of installed capacity in 2023
- >7 GW by 2026, > 15 GW in 2030

Plenitude's organic development and acquisitions in 2022

In 2022, Plenitude's expansion in renewables was achieved through the organizational development of projects in the United States, Kazakhstan and Spain, as well as through acquisitions in Europe and the United States.



Acquisition of PLT*, a major player in the energy sector with a portfolio that includes over 400 MW of assets in Italy (operational and under construction), a pipeline of projects under development in Italy and Spain, and a base of 90,000 retail customers in Italy

Acquisition by GreenIT** (joint venture dedicated to the production of electricity from renewable sources in Italy, born from a partnership between CDP Equity and Plenitude) from the Fortore Energia Group of a portfolio consisting of four onshore wind farms operating in Italy with a total capacity of **110 MW**, of which 56 MW in Plenitude's share



Acquisition of the Cuevas wind farm that, with its **105 MW** and 5.5 MW turbines, is the largest wind farm in the portfolio

Completion of the 50 MW photovoltaic plant in Cerillares



Acquisition in Texas of a 266 MW photovoltaic system and completion of another for an additional 263 MW

* [Plenitude strengthens its presence in Italy and Spain by signing an agreement to acquire 100% of PLT.](#)

** [GreenIT acquires 110 MW wind projects in Italy.](#)

2.55 TWh of electricity production from renewable sources in 2022

As a result of the growth in installed capacity, Plenitude has more than doubled its electricity production from

renewable sources, from just under 1 TWh in 2021 to **2.55 TWh³⁵** in 2022.

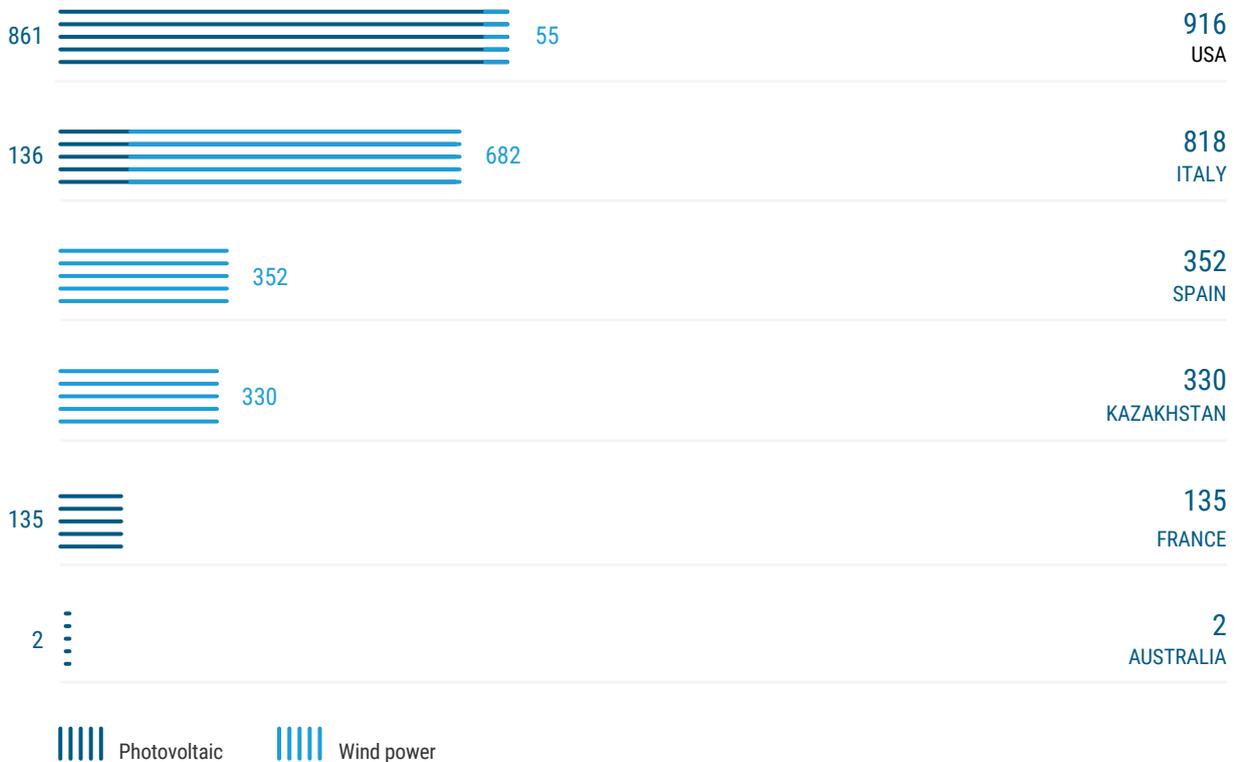
35 - For further information on net energy production by technology and regulatory regime, please refer to section "[Performance tables](#)".

Energy production from renewable sources in 2022



100% electricity supplied to its customers generated from renewable sources from owned plants by 2040

Renewable energy production in 2022, broken down by source and Country (GWh)



1,211 thousand tons of CO₂eq. (+136.5% compared to 2021) of avoided emissions

Based on forward-looking forecasts, by 2040, the electricity generation capac-

ity from renewable sources from proprietary plants will be able to meet the energy needs of the customer base.

In 2022, plants production of energy from renewable sources, including 'small scale' (i.e.: Evolvere and SEA-owned plants), avoided **1,211,000 tonnes CO₂eq. emissions³⁶** (+136.5%

compared to 2021). Avoided emissions represent the amount of CO₂eq. that would have been emitted into the atmosphere given the same electricity production with the current generation mix of the various energy-producing Countries.

36 - For details on the calculation methodology, please refer to section [Calculation methodologies](#).

2.1.2

Offsetting emissions from natural gas combustion and alternative gases



1 billion cubic metres of gas per year offset using the “carbon credits” by 2025

Of the total number of Plenitude customers, 63% (down 2pp compared to 2021) have signed gas supply contracts. Of these, 53.8% are located in Italy, 6% in France and to a lesser extent in Greece (2.9%), Spain and Portugal (0.5) and Slovenia (0.1%). In 2022, the combustion of gas sold

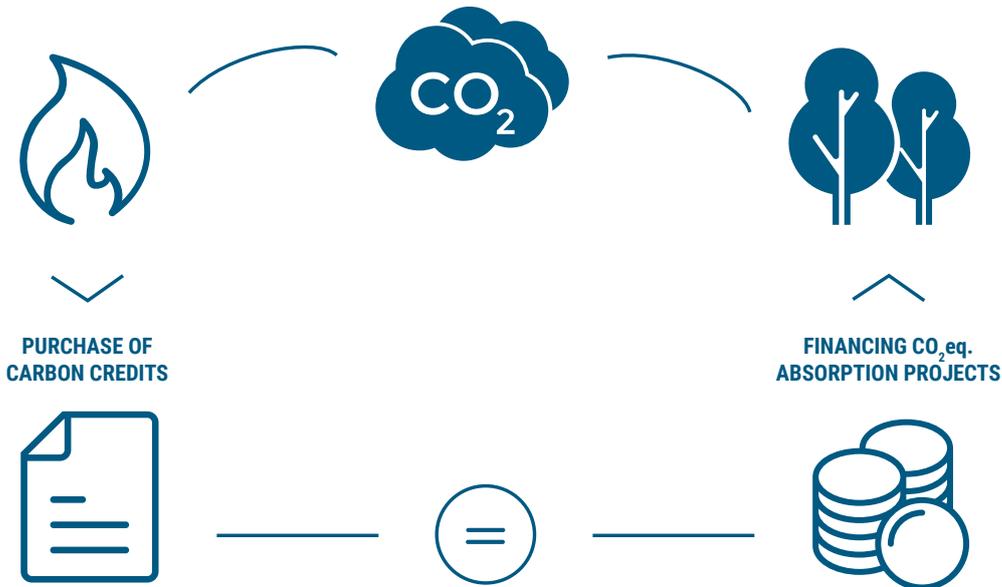
to customers contributed 13.6 million tonnes of CO₂eq. to the generation of greenhouse gas emissions in the category “use of products sold” category of Scope 3.

Since 2021, in Italy, by signing a B2C contract for the supply of natural gas which includes in the offer the offsetting of CO₂ emissions (so-called natural gas offers with offset emissions), **all the CO₂ emissions relating to the domestic combustion of the natural gas³⁷ supplied are offset through the purchase of carbon credits.** The latter certify the Company’s involvement in international projects concerned with

reducing or eliminating the release of greenhouse gases into the atmosphere. Referring to the year 2022, a total of 0.8 million tons of CO₂eq. will be offset during 2023 through high-quality carbon credits, mainly obtained from Natural Climate Solutions³⁸.

Carbon credits are securities issued by international certification bodies generated by GHG emission reduction projects. To offset the emissions related to its business, the Company purchases high-quality carbon credits that will finance environmental protection projects certified by third-party organizations that follow the strictest envi-

The carbon credits mechanism



37 - Thanks to this mechanism, Plenitude offsets emissions caused by domestic combustion by residential customers, which constitute the indirect emissions produced downstream in the value chain using the products and services sold, which are included in the emissions identified as 'Scope 3'.
 38 - Actions to avoid generating greenhouse gas emissions and increase the carbon sequestration capacity of forests, grasslands and wetlands. Restoration not only returns forests to a healthy state but increases the amount of carbon sequestered, improves biodiversity and soil and water quality in the ecosystem, and provides economic benefits to forest-dependent communities.

ronmental and social standards and guarantee reduced emissions through carbon credit generation. In particular, by signing the supply contracts mentioned above, B2C customers join the financing of mainly Natural Climate Solutions (NCS) projects, including REDD+ (Reducing Emissions from Deforestation and Forest Degradation)

projects. Through this mechanism, Plenitude has set a goal of offsetting emissions of more than 1 billion cubic meters of gas per year by 2025.

Further to offsetting emissions, Plenitude plans to expand its commercial offer for the customer base by using biomethane and hydrogen produced

from renewable sources, if requested by the customer base after 2026. The integration will be gradual, through the introduction of **biomethane** starting from 2026 and of **hydrogen** from 2030, prior favourable market and technological conditions, and will be completed by 2040 for the entire customer base.



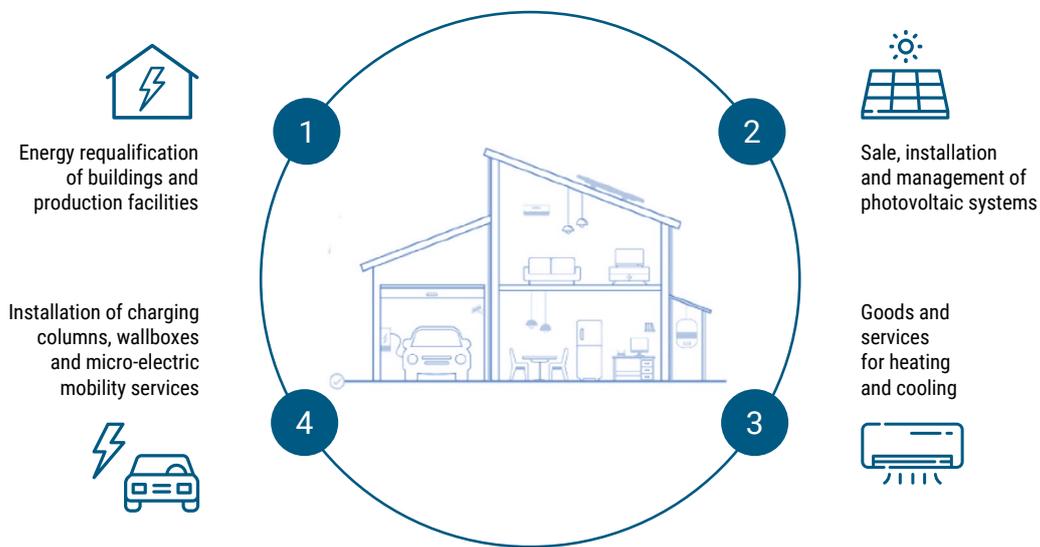
Assemini plant - Italy

2.1.3 Energy efficiency solutions

Energy efficiency in buildings, energy production from renewable sources and assisting consumers in the optimal use of electricity are crucial elements for the energy transition. Thanks to the companies SEA (Plenitude's ESCO -

Energy Service Company), Evolvere and the collaboration with a wide network of business partners, Plenitude offers its customers a vast range of energy efficiency solutions through energy requalification of buildings, the instal-

lation of photovoltaic systems in the different Countries where the retail business area operates and supply of consumed and generated energy monitoring services.



Energy efficiency solutions offered by Plenitude

	OFFERED SOLUTION	CATEGORY OF CUSTOMERS	ITALY	FRANCE	GREECE	SPAIN
1	Energy requalification of buildings and production facilities	Residential Customers	✓	✓	✓	
		Business Customers	✓	✓		
2	Sale, installation and management of photovoltaic system	Residential Customers	✓			✓
		Business Customers	✓	✓		✓
3	Smart Home products	Residential Customers	✓		✓	
4	Goods and services for heating and cooling	Residential Customers	✓		✓	✓
		Business Customers	✓	✓		✓
5	Installation of charging columns, wallboxes and micro-electric mobility services	Residential Customers	✓		✓	
		Business Customers	✓		✓	

2.1.3.1

Energy requalifications of buildings

57 thousand tonnes of CO₂eq. avoided thanks to energy requalification interventions

Regarding residential customers, Plenitude - through the company SEA - offers solutions for the **energy requalification** and **anti-seismic reinforcement** of both condominiums and single-family buildings through the “Cappotto-Mio” product. This solution, which is eligible for the tax incentives related to energy or seismic class improvements (Superbonus, Ecobonus and Sismabonus), entails the implementation of different types of intervention, such as:

- thermal insulation of façades and roofs with 'external cladding' systems, in compliance with CAM requirements, the certification which requires the use

of materials containing a minimum percentage of recycled materials

- requalification or replacement of thermal facilities with "hybrid" systems consisting of a heat pump integrated with a condensing thermal module or only with condensing boilers, whether centralised or autonomous
- replacement of window fixtures
- anti-seismic reinforcement
- installation of PV and storage systems
- installation of facilities for the electric recharging of vehicles.

Interventions in this area avoided around **35,000 tonnes of CO₂eq.** (an increase of 62% compared to 2021).

Again through SEA, Plenitude carries out energy efficiency upgrades and requalification for industrial customers such as large enterprises and SMEs through the subscription to the **Energy Performance Contract (EPC)**³⁹. The services provided under EPC contracts include the **energy**

analysis of production plants and the identification of innovative solutions for **the efficiency of plants** to achieve tangible energy savings. Through the same contractual arrangement, SEA offers companies the installation of plants for energy production from renewable sources.

Thanks to the measures taken in this area, **2,669 tonnes of CO₂eq.** will be avoided in 2022.

Plenitude continues to pursue project management activities to obtain **Energy Efficiency Obligations (TEE)**⁴⁰, which in 2022 resulted in the avoidance of **19,610 tonnes of CO₂eq.** emissions.

Overall, avoided emissions through energy requalification by the end market amounted to approximately **57,000 tonnes of CO₂eq.**⁴¹ (+62% compared to the 21,500 avoided in 2021).

39 - The EPC model implies that SEA covers the intervention's initial investment and management costs while the customer pays the Company a share of the energy savings generated.

40 - Also called Energy Efficiency Obligations (TEE), white certificates are the primary incentive mechanism for energy efficiency through which the Gestore dei Servizi Energetici (GSE) awards a certificate for every TOE of savings achieved through energy efficiency measures. On the instructions of the GSE, the certificates are then issued by the Gestore dei Mercati Energetici (GME) on special accounts to be traded and valued on the market platform managed by the GME or through bilateral trading.

41 - Avoided emissions related to requalification measures include CappottoMio, EPC and TEE, and refer to energy savings due to energy efficiency in buildings.

For details on the calculation methodology, please refer to section [Calculation methodologies](#).

2.1.3.2

Sale, installation, and management of photovoltaic systems

In Italy, through its subsidiary Evolvere, Plenitude provides **sales, installation, management, and monitoring services for photovoltaic systems** directly to end customers, which thus become prosumers, meaning consumers who produce and consume electricity from renewable sources, as they are able to potentially also store the unused energy and inject its surplus into the grid.

Evolvere's offer combines different solutions. These may include the installation of a photovoltaic system and its inverter, as well as an energy storage system, a heat pump for a winter air conditioning system and an electric car charging wallbox.

At the end of 2022, Evolvere counted a total of **14 thousand photovoltaic plants, owned or managed** throughout Italy, corresponding to an installed capacity of 76 MW (a 30% increase

over the 58 MW recorded at the end of 2021), of which **28 MW are in Plenitude**. In 2022, Evolvere also recorded a 27% increase over 2021 in electricity production from renewable sources, **totalling 88 GWh** (69.5 GWh in 2021).

Evolvere assembles more than **160,000 prosumers** from all over Italy through the **My Solar Family** digital community, which allows them to monitor the energy and economic flows related to their (mainly residential) photovoltaic system. This is possible, also thanks to Eugenio, a proprietary technology consisting of a cloud system and hardware installed at the Customer's premises. Thanks to My Solar Family, the owners of photovoltaic systems can find support in monitoring the performance of their system and receive updates on the status of payments of incentives and contributions, along with other dedicated services.

Moreover, in Italy, additional projects related to energy efficiency are currently being planned and implemented, such as the initiatives in the **smart district** area for the realization and management of innovative energy systems to maximize urban districts' energy efficiency. As proof of its commitment in this field, in 2022 Plenitude added an agreement to set up a **joint venture with Elmet**, a Costruzioni Turistiche Immobiliari (Cotim) Group company. Together, the two companies will be dedicated to designing, constructing, operating and maintaining an energy system to meet the needs of the Chorus Life smart district in Bergamo.

Finally, Plenitude is developing initiatives to realise **Energy Communities and Collective Self-Consumption Groups**.



2.1.3.3

Other energy efficiency solutions offered by Plenitude

Smart home energy efficiency products

Eugenio is the open, integrable and scalable smart energy ecosystem - entirely developed by Evolvere - that offers innovative services with high added value through simple and accessible technology. It aims to spread a new approach to energy use: more

sustainable, efficient, simple and economical.

Savings, comfort and control are its strengths for an intelligent home and a lighter environmental impact. Eugenio communicates with energy resources

such as inverters, electrical storage systems, sensors and actuators. It sends data to the cloud via the home internet connection, making it available via a smartphone mobile app.

Goods and services for heating and cooling

In Italy, Plenitude offers its customers the sale and installation of products for heating and cooling (boilers,

water heaters, air conditioners and hybrid heating systems) for domestic or equivalent use. The sold and in-

stalled products are purchased directly through partnerships with Riello⁴², Ariston⁴³ and Haier⁴⁴.

Installation of charging columns and wallboxes

Plenitude offers to its residential and business customers (condominiums and companies) the installation of

charging columns and wallboxes, with subsequent management and monitoring. This service can be sold with other

services such as the supply of electricity from renewable sources or installing a photovoltaic system.

The renewable energy communities (CER) and the Collective Self-Consumption Groups (AUC): the EvoNaRse Project

Renewable Energy Communities and Collective Self-Consumption Groups are based on collaborating with several actors to produce, self-consume and share photovoltaic electricity through the existing public distribution network. As it has always been a convincing promoter of new energy solutions, Plenitude aspires to support the RECs and AUCs throughout the useful life of the community and systems. To this end, for over three years, the Company has been monitoring the regulatory path (which has yet to be fi-

nalised) that is leading to the development of communities in Italy, and it took action on several fronts in 2022. In particular, on the operational front, it activated, in cooperation with Evolvere and RSE Energy System Research, the EvoNaRse project involving a block of flats in Naples consisting of 30 residential units and two commercial businesses located on the ground floor of the building.

In the building, the Company installed a 10 kWp photovoltaic system on the roof and a

5 kW/12 kWh battery storage system in the technical rooms. The energy generated by the solar panels is used directly (or through storage) to power the common services as a priority, while the residual production is intended for sharing with the apartment blocks that have joined the project. One of the most interesting aspects of EvoNaRse is the integrated solution for real-time monitoring of the energy produced by the photovoltaic modules on the roof, stored in the batteries and consumed by each user.

42 - Italian company producing heating and air conditioning systems and technologies. For more information, refer to the site [Riello](#).

43 - Italian company producing heating and air conditioning systems and technologies. For more information, refer to the site: [Ariston](#).

44 - Chinese company that produces household appliances and consumer electronics. For more information, refer to the site: [Haier](#).

2.1.4

Electric mobility solutions**13,093 proprietary charging points installed at December 2022**

Plenitude expanded its business model, becoming a benchmark for innovation in the electric mobility market. The Company's objective is to contribute to the energy transition towards a more sustainable and less polluting mobility model by supporting the installation of recharging stations for electric vehicles powered by energy from renewable sources, in a capillary manner throughout Italy and abroad.

Throughout 2022 Be Charge, the company that manages the charging stations for Be Power, installed and activated almost **7,000 charging points** in Italy and Europe. With a total of **13,093**

proprietary charging points installed at 31 December 2022 (+100% compared to 2022), Plenitude - through Be Charge - is now one of the most important operators in the electric vehicle charging services segment in Italy and Europe.

7,405 tonnes of CO₂eq. avoided thanks to charging

During 2022, recharging sessions and the energy delivered saw exponential growth compared to 2021, which made it possible to avoid the emission of **7,405 tonnes⁴⁵** of CO₂eq. into the atmosphere by mobile electric vehicles, tripling the result achieved in 2021 (1,950 tonnes of CO₂eq.).

In the coming years, Be Charge aims to build one of the largest, most ex-

tensive public charging infrastructures for electric vehicles in Italy and Europe, with about 20,000 charging points installed by the end of 2023, more than 30,000 in 2026 and reaching about 35,000 in 2030. For this purpose, Plenitude has a 9,000 charging point pipeline in Italy (85%) and abroad (15%). 52% of the charging points are located on private areas with public access (Eni service stations, supermarkets, shopping centres and the like) and 48% on public areas (municipalities).



About 20,000 charging points installed at 2023, 30,000 at 2026



Plenitude archive - Be Charge

45 - The calculation of the avoided CO₂eq. emissions is based on data provided by ISPRA on the average emissions of the Italian ICE vehicle fleet. For details on the calculation methodology, please refer to section [Calculation methodologies](#).

Charging points installed as of December 31, 2022



COVERAGE OF MORE THAN **95%**
OF ITALIAN PROVINCES

100%
COVERAGE OF ITALIAN REGIONS

141
REST OF EUROPE



13,093
INSTALLED OWNED CHARGING POINTS AT DECEMBER 31, 2022



~12 YEARS
AVERAGE DURATION OF CONCESSIONS

BeCharge: Innovative Technology Projects

Finding itself at the forefront of the radical transformation taking place in the energy sector, as a *High Tech Company*, Be Charge is engaged in innovative projects on both the technology and digital flow management fronts. In particular, in 2022, the Company launched several projects that will bring benefits in the following areas:

- As part of the **Demand Response** ac-

tivity, which enables the provision of flexibility resources to the distribution and transmission grid, several recharging infrastructures were qualified to provide flexibility services to the distribution and transmission grid.

- Use of **storage systems** combined with electric vehicle charging stations allows users to enjoy the benefits of fast charging infrastructure, even in

remote locations or locations with limited grid connection potential.

- Development of new **big data-based digital products** to offer a better service to customers by also developing communication in line with their characteristics through physical and digital touchpoints.

2.2

Direct and indirect emissions



Greenhouse gas emissions are divided into direct emissions and indirect emissions.

Direct emissions (Scope 1) come from the Company's operations, produced by sources owned or controlled by the Company.

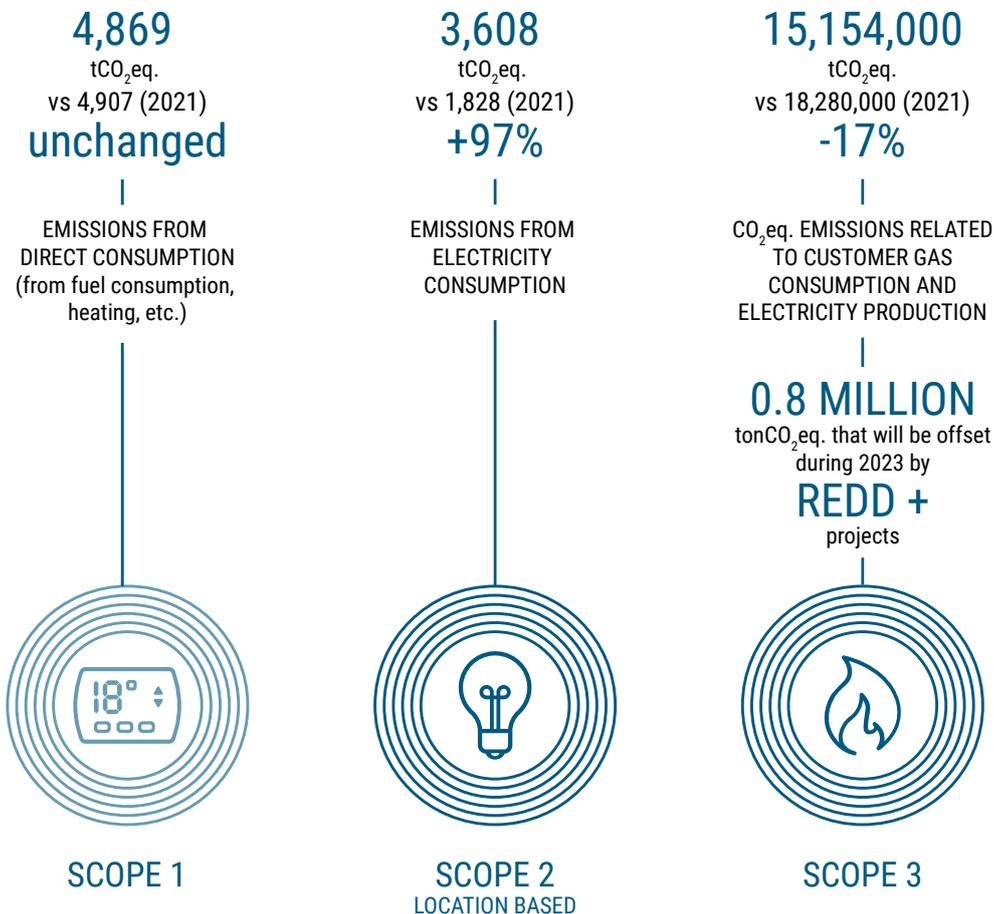
Indirect emissions are associated with the activity of the reporting company but come from sources owned or controlled by third parties.

They are classified into:

- Scope 2: emissions coming from the production of purchased electricity, steam, heat or cooling;
- Scope 3: indirect emissions, not included in Scope 2. Given the Plenitude activities, an initial calculation exercise was carried out for Scope 3 emissions, considering the significant categories based on a benchmark analysis

and the Company's business model. In particular, those considered are emissions tied to the consumption of gas sold to customers (category 11) and those related to electricity generation in the retail segment (category 3).

Scope 1 and 2 emissions depend on energy consumption related to the performance of business activities.



The energy consumptions essentially concern the natural gas used in the cogeneration plants of the Slovenian subsidiary Adriaplin⁴⁶, the use of the company's fleet vehicles, energy for heating and electricity purchased from the grid for offices, stores, utilities and auxiliary services of photovoltaic and wind power plants of the "Renewables" business unit. Specifically, compared to Plenitude's total electricity production, the output from the cogeneration plants of its Slovenian subsidiary Adriaplin, which will be shut down during 2023, accounts for less than 1%, compared with 99% coming from renewable sources instead.

In 2022, the total consumption of fuel energy and electricity purchased amounted to **approximately 113,967 GJ**⁴⁷. Compared to 2021, there is a significant drop in natural gas consumption in 2022 due to Adriaplin completing the decommissioning of its two largest cogeneration plants out of the seven it operates from mid-2021 on. On the other hand, there is a significant in-

crease in vehicle-related consumption due to the expansion of the consolidation domain. Similarly, electricity consumption more than doubled, mostly due to the installations acquired in mid-2021. The total consumption was **insignificant compared to the volumes of electricity produced** by the plants themselves.

In 2022, fuel consumption produced 4,869 tonnes of **Scope 1** emissions CO₂eq. (a decrease of 0.8% compared to 2021⁴⁸). The amount of Scope 1 emissions includes 2,654 tCO₂eq. from combustion and 2,215 tCO₂eq. from diffuse and fugitive emissions (referring to methane CH₄). Emissions from combustion remain essentially unchanged, as the reduction due to Adriaplin's decrease in fuel gas consumption for the decommissioning of two cogeneration plants is offset by increased consumption in fleet vehicles for business expansion.

Purchased power consumption generated 3,608 tCO₂eq. of **Scope 2** emis-

sions, an increase of 97%⁴⁹ over 2021, mainly as a function of new facilities acquired in the second half of 2021 and early 2022.

It should be noted that overall GHG emissions (Scope 1 + Scope 2) increased by about 26%.

In 2022, the **Scope 3** emissions amounted to: 13.6 million tCO₂eq. from gas consumption by users (Category 11 "use of products sold"), down from 2021 due to a decrease in gas sales, and 1.5 million tCO₂eq. related to electricity production purchased from third parties for resale not covered by Guarantees of Origin (Category 3 "marketed electricity"), down from 2021 due to an increase in the share of electricity produced from renewable sources through the use of guarantees of origin certificates, even though electricity sales increased by 11%. The total value of Scope 3 emissions is 15.1 million tCO₂eq. of which, during 2023, 0.8 million tCO₂eq. will be offset through high-quality carbon credits, mainly obtained from Natural Climate Solutions.



Aleria plant - France

46 - Adriaplin d.o.o. is a subsidiary of Plenitude that deals with the distribution and supply of natural gas on the Slovenian territory. For further information, please consult the following page: [ADRIAPLIN d.o.o.](#)

47 - The consumption figure in GJ was calculated according to Eni's methodology and taken from the Parent Company's database, refining the data taken into consideration and the calculation method itself. Figures for 2021 and 2020 were also updated. For further information on energy consumption and emissions, please refer to section "[Performance tables](#)".

48 - The reported 2021 Scope 1 emission figure of 4,907 tCO₂eq. changed from the total reported in the 2021 Sustainability Report (2,666 tCO₂eq.). This was mainly due to the refinement of the data taken into account, where both combustion emissions and fugitive emissions of CO₂+CH₄+N₂O (not included in last year's figure) were included.

49 - The 2021 Scope 2 emission figure of 1,828 tCO₂eq. changed from the total reported in the 2021 Sustainability Report (2,151 tCO₂eq.). This was mainly due to the updating of the calculation methodology and the refinement of the data considered.

3

Business sustainability

3.1 Operational excellence supporting customer centricity	66
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3.3 Sustainable supply chain	77
3.4 Sustainable management of natural resources	80



Plenitude manages its activities with respect for all stakeholders, from suppliers to customers, and works to use natural resources responsibly, pursuing a sustainable business model that integrates ESG aspects throughout the value chain.

50 - Net Promoter Score (NPS), an indicator that measures the probability that a customer would recommend Plenitude to a friend or a colleague, which helps assess customers' satisfaction with the Company.

51 - It includes Italy, France, Spain and Portugal, and Greece considering only the type of signature by contract (it does not include potential printed copies sent to the customer).

52 - Includes Italy, France, Spain and Portugal, and Greece and Slovenia.

2022 PERFORMANCE

MATERIAL TOPIC	KPI	RESULTS 2022
SERVICE QUALITY AND CUSTOMER SATISFACTION	Satisfaction with the customer telephone service - Retail Italy	86.7% (+0.8pp vs 2021)
	Net Promoter Score ⁵⁰	2.7x Net Promoter Score in Italy in 2022 compared to 2018
INNOVATION AND DIGITALISATION	New contracts signed digitally	88% ⁵¹ (+4 pp vs 2021)
	% of digital bills	40% ⁵² (+4pp vs 2021)
ENVIRONMENTAL MANAGEMENT	Acquisition of LEED (Leadership in Energy and Environmental Design) certification	Start of energy audits for building certification purposes (three Plenitude offices and five Flagship stores)
SUSTAINABLE SUPPLY CHAIN	% of suppliers assessed using social criteria	100% (in line with 2021)
	Strategic sustainable procurement schemes	Proceedings with ESG ratings equal to 82% of the Italian procurement
	Implementation of the Sustainability by design strategy involving supplier selection through tenders and processes featuring ESG criteria	Achieved the goal of implementing the Sustainability by design strategy

FUTURE TARGETS

MATERIAL TOPIC	OBJECTIVE	ESG TARGET
SERVICE QUALITY AND CUSTOMER SATISFACTION	Customer centricity and satisfaction	• 3.5x Net Promoter Score in Italy 2025 vs 2018
INNOVATION AND DIGITALISATION	Development of digital solutions to reduce environmental impacts	• 90% of new contracts digitally signed in Europe in 2025
SUSTAINABLE SUPPLY CHAIN	Strategic sustainable procurement schemes	• Retention of 100% new suppliers assessed using social criteria
	Strategic sustainable procurement schemes	• Processes with ESG assessment of 85% of Italian procurement by 2023
ENVIRONMENTAL MANAGEMENT	Promoting sustainable operations	<ul style="list-style-type: none"> • 3 Plenitude offices (Milan Ripamonti, Milan Lorenzini, Pozzuoli) and 5 Flagship stores with LEED certification by 2023 • BREEAM certification in the HQ in France in 2023

POLICY AND REGULATORY TOOLS

- Eni Code of Ethics
- Supplier Code of Conduct
- Eni's statement on respect for human rights
- Eni's policy on biodiversity and ecosystem services
- Eni's Slavery and Human Trafficking Statement
- Eni's Position on Conflict Minerals
- Environmental management system certified according to the standard ISO 14001:2015; Quality management system certified according to the standard ISO 9001:2015

3.1

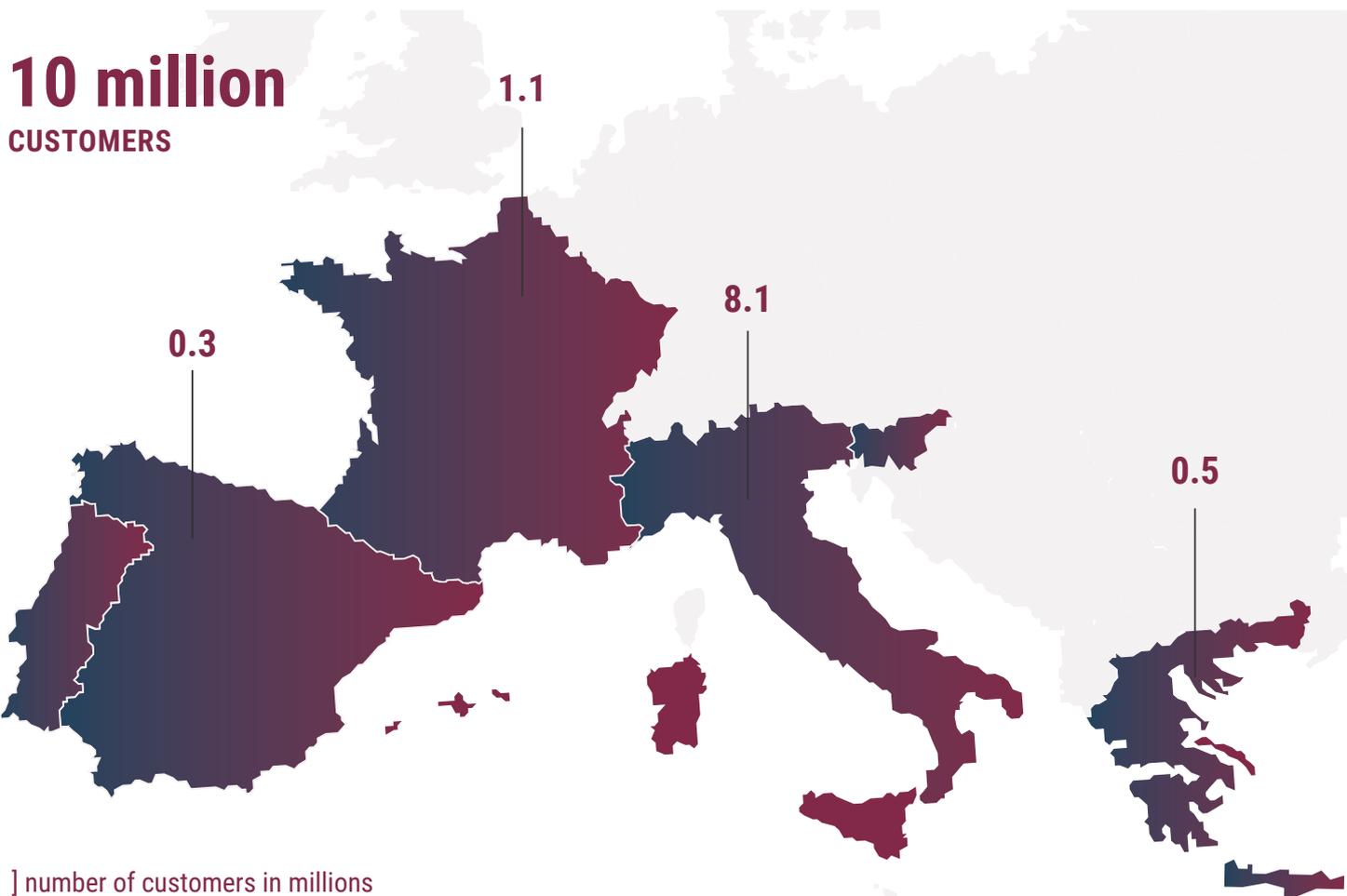
Operational excellence supporting customer centricity



For Plenitude, **customer centricity** is a core value and is consequently included among the common benefit purposes declared in the Company Bylaws. The constant, transparent dialogue and building of strong, trustworthy re-

lationships with customers represent critical drivers for development, aimed at deeply understanding the expectations and the needs of a customer base which pays increasing attention to business sustainability.

In 2022, the Company offered its services to **10 million customers**, mainly located in Italy (81%) but also in France (11%), Greece (5%), Spain and Portugal (3%) and Slovenia.



3.1.1

Quality of service

Correctness, transparency of the offer and accessibility to services and products are key elements to **ensure high quality**, not only to respond to customers' needs efficiently and innovatively, but also to establish a strong and long-lasting relation of trust with them. The quality of the solutions offered is the fundamental prerequisite for customer satisfaction.

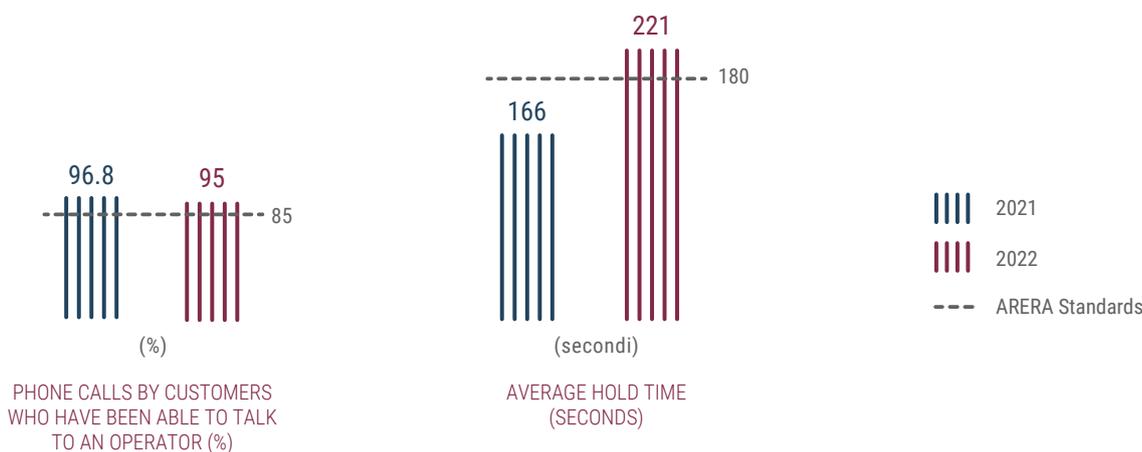
In 2022, the **new WeCare operating model** was consolidated, guaranteeing exclusivity, efficiency and immediate response to different customer needs, from telephone support requests to complaints⁵³. This model is based on the **customer-centricity** concept, in which the customers interact with a customer support **reference person**,

who remains permanent. Also in 2022, in line with what was established in 2021, the "Tellis" customer care service using Italian Sign Language (LIS) became fully operational. Using remotely connected qualified interpreters, the service allows deaf people to communicate with Plenitude, thus ensuring equal opportunities for all customers.

In order to **monitor the level of quality** of the **call centre service**, Plenitude measures the trend of several indicators based on the commercial quality standards established by the Italian Regulatory Authority for Energy, Networks and the Environment (**ARERA**). 2022 has been marked by rising energy prices, increasing customers uncertainty and the resulting need to handle

more service requests. Given the creation of a management model that puts the customer experience and thus the quality of service at the center, as confirmed by the qualitative performance indicators that measure service level and call center waiting times were, compared to 2021, only moderately affected by the scenario.

In fact, the **percentage of customers who were able to talk to an operator (service level)** has only slightly decreased compared to 2021 being equal to **95%**⁵⁴, a result that is still much higher than the minimum target set by ARERA (85%). The **average waiting time**, at 221 seconds, was slightly up over 2021.

Telephone call centre performance - Retail Italy

In terms of the first call resolution rate (FCR), it recorded a performance improvement: **93%** compared to 92% in the previous year. 2022 also saw a further increase in Self-Care operations

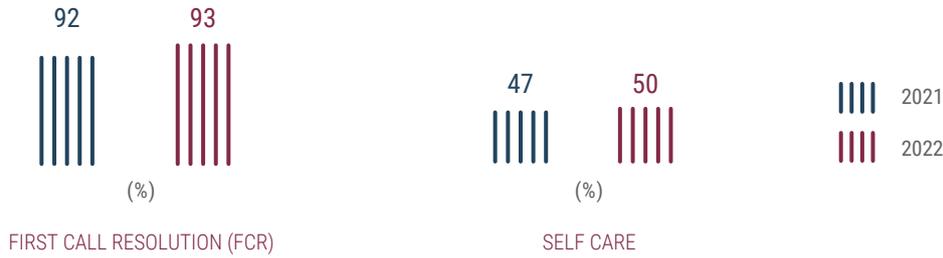
(relevant channels: Web/App/IVR-Virtual Assistant/Smart speaker-Alexa/Chatbot), which rose from 47% to **50%**, showing a significant increase in the degree of customer "digitalisation".

93% First Call Resolution in 2022

53 - Within the model, complaint handling is operated always following the guidelines and reference regulations issued by ARERA.

54 - For further information on telephone customer service performance, please refer to section "[Performance tables](#)".

Call centre service performance - Retail Italy



In compliance with the regulatory standards defined by ARERA relating to second-level protections, Plenitude not only adopted procedures carried out at the Single Purchaser Conciliation Service but also implemented a **Joint Conciliation** system (Conciliazione Paritetica), which is a non-judicial resolution procedure for disputes between the Company and customers, compliant with the Alternative Dispute Resolution method⁵⁵. The procedure can be activated via a simple online application on the site in reference to disputes arising from complaints relating to the sale and distribution of natural gas and electricity.

Further to dealing with customers, Plenitude maintains direct contact with consumer associations that are

guaranteed the possibility to report potential service failures and product malfunctions reported to them by Customers. Furthermore, there are various **protection mechanisms** through which the representatives of consumer associations can communicate their feedback to Plenitude, in relation to which the Company takes the responsibility to implement corrective and improvement measures. Among others, the **Protocol of unsolicited activations** is an agreement signed with the associations belonging to the CNCU⁵⁶ to strengthen the measures aimed at protecting consumers in the matter of unsolicited activations of electricity and natural gas and, more generally, in relation to conduct attributable to unfair commercial practices in the contract acquisition process.

In 2022, the 'Unsolicited Activations Observatory' recorded 133 reports, an increase compared to the two previous years, but still extremely small numbers compared to the volume of contracts signed. These values are, however, well below those recorded in the pre-pandemic period, and, in any case, 35% of them consist of cases of delayed reconsideration.



Maintenance in 2023 of the level of the key performance indicators of quality

55 - ADR is an Alternative Dispute Resolution (ADR) procedure that has the advantage of offering a quick, simple and out-of-court solution to disputes between consumers and businesses. The provision that introduces a new regulation of ADR procedures in Italy is the legislative decree of 6 August 2015, n. 130, which adopted the ADR directive for consumers 2013/11 / EU.

56 - National Council of Consumers and Users (i.e., Consiglio Nazionale dei Consumatori e degli Utenti, CNCU), a representative body of consumer and user associations at the national level, was established by Law No. 281 of 30 July 1998, merged into the Consumer Code (Legislative Decree No. 206/2005).

3.1.2

Customer satisfaction

The constant, transparent dialogue and building of strong, trustworthy relationships with customers represent critical drivers for development, aimed at deeply understanding the expectations of an increasingly demanding customer base. Through actively listening to

needs, Plenitude **constantly strives to improve the services it offers**. It has developed a **monitoring system** to capture the overall level of customer satisfaction, which gets stronger every year. In fact, further to the traditional periodic surveys to check customer service

satisfaction with the call centre, Plenitude carries out Customer Satisfaction surveys several times a year on a statistically representative sample of its entire customer base.

Satisfaction with telephone customer service - Retail Italy



The results confirm a general **growth in customer satisfaction** with telephone services in the Italian retail market. The telephone service customer satisfaction index is 86.7% (+0.8 compared to 2021)⁵⁷; the "resolvability" of practices carried out at the call centre has increased from 86.1% in 2021 to 87.1% in 2022 (+1.0).

The CES (Customer Effort Score) indicator, which summarises customer satisfaction in their interaction with Plenitude, also continues to grow, reaching 86.8 (+0.2) in 2022.

Monitoring customer satisfaction indicators on statistically representative samples of the entire Plenitude

customer base also shows an increase in 2022 compared to the previous year. Specifically, the percentage of residential customers who give Plenitude a rating of 7 to 10 is **82.6%** (+12.8 pp compared to 2021), while the **Relational NPS** stands at **+22.2**⁵⁸.

86.7% telephone customer service satisfaction rate (+0.8 pp vs 2021)

87.1% resolvability (+ 1 pp vs 2021)

86.8 Customer Effort Score (+ 0.8 pp vs 2021)

57 - For further information on customer satisfaction with telephone services, please refer to section "Performance tables".

58 - NPS Relational: Plenitude asks a representative sample of customers how likely they are to recommend their supplier to relatives, friends and colleagues based on their relationship. The ratings given are on a scale of 0 to 10, the value represented in the text being the difference between the percent of people giving a value between 9 and 10 (Promoters) and the percentage of people giving a value between 0 and 6 (Detractors). Neutral ratings are those between 7 and 8.



3.5x of the 2018 NPS in 2025

In line with the increase of the previous indicators in the Italian retail market, also the **Net Promoter Score (NPS)**, i.e. the percentage of customers who would recommend Plenitude as an operator, recorded a 15% increase over the previous year, despite the increase in the price of gas on the international market and the consequent increase in costs

on the bill. The performance of the NPS in 2022 (2.7x NPS compared to 2018) is in line with the 2025 target. This indicator is monitored through instant feedback surveys, asking the customer to rate the experience immediately.

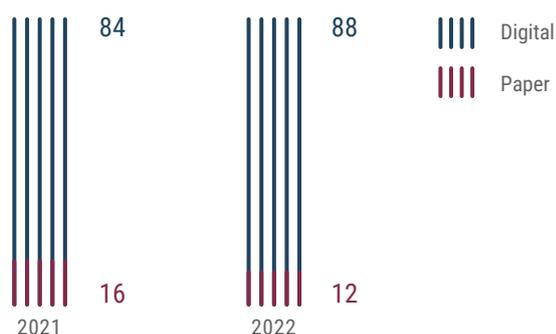
Over recent years, digitalisation has impacted the customer experience process. The percentage of **digital bills** rose from 36% in 2021 to approximately 40%⁵⁹ in 2022, achieving the target Plenitude set for itself last year. Since 2019, the **signing of new**

digitally managed contracts has also increased, reaching **88%** of 'paperless' sales⁶⁰ across Europe in 2022 (up compared to 84% in 2021).

**40% of digital bills
(+4 pp vs 2021)**

**88% paperless
contracts
(+4 pp vs 2021)**

Breakdown of new contracts by type (%)



**90% of new
contracts signed
on the digital
channel in Europe
in 2025**

Given the different contexts where the subsidiaries of the Retail business area operate, at 2022 a single system for monitoring customer satisfaction is yet to be defined. However, development paths for the evaluation systems have been launched, to implement tools to oversee the relationship with the customers in an efficient and improving way.

For example, Plenitude in Spain has developed a number of initiatives during 2022, including:

- the creation of a more modern and easily accessible website
- the redesign of the on-boarding experience with the introduction of a 'Welcome Video' to make the operator transition easier and to highlight the benefits of the selected product
- the design of an interactive bill called 'Smart Bill', which will be launched in early 2023 to simplify the understanding of consumption and provide news about the energy sector to its customers.

Furthermore, for the third year in a row, the subsidiary was awarded leader in customer service in the energy sector in Spain.

In France, external research institutes monitor customer satisfaction at all stages of the customer lifecycle (e.g. acquisition, transfer, renewal). The results are compared among all Plenitude retail entities in order to identify and implement concrete and feasible improvement plans.

59 - The percentages of digital bills reported are calculated at the European level and include Italy, France, Spain and Portugal, Greece and Slovenia.

60 - The percentages reported are calculated at the European level and include Italy, France, Spain and Portugal, and Greece considering only the type of signature per contract (does not include any printed copies sent to the customer).

Evolvere, the subsidiary that provides sales, installation, management and monitoring services for photovoltaic systems, has developed a **new customer area** with useful information and documents, interactive material

such as educational videos that make it easier to understand the product, and has launched a maintenance plan to improve after-sales service. In the e-mobility business area, Be Charge consolidated and further de-

veloped **tools for monitoring and evaluating customer satisfaction** concerning their experience using the charging stations, as shown in detail below.

BeCharge: developing new functions for customer engagement

Through the App, Be Charge offers e-drivers a simple, engaging, reliable and fully digital charging experience aimed at ensuring a high level of customer satisfaction. In 2022, continuous improvements were made to the application in order to refine the customer experience. In 2022, there was significant growth in app downloads

compared to 2021. Furthermore, Be Charge has further developed monitoring and assessment mechanisms for Customer satisfaction regarding the customer's experience using the re-charging stations. This process, based on the rating analysis and the reviews left by users on the platform, aims at precisely detecting the appreciation of

the services related to the infrastructure by specific areas and intervening widely with dedicated actions. The analysis revealed that the Be Charge charging station network has the highest approval rating in Italy to date and is recognised as the most reliable (Source: Nextcharge, a portal reporting the ratings of charging networks).



3.2

Innovation and digitalisation



Innovation is a strategic driver for value creation, enabling Plenitude's business to become increasingly integrated, efficient, and sustainable

For Plenitude, **innovation, digital technologies and the search for new solutions** are essential elements for business development.

To encourage its adoption, the Company has adopted the **agile approach** to stimulate business agility; that is, the ability of an organization to quick-

ly reconfigure its structure, strategy, skills, and technologies to seize business opportunities. This approach is based on three pivotal points:



**COLLABORATION OF THE
CROSS-FUNCTIONAL TEAMS
THAT LASTS OVER TIME**



**EXECUTION OF RAPID
WORKING CYCLES**



**CONTINUOUS INVOLVEMENT
OF STAKEHOLDERS**

The integration of the agile approach has brought multiple **benefits** to the organization, increasing the sense of responsibility of the teams, facilitating the alignment of operational aspects with business objectives, and stimulating the implementation of planning, monitoring and problem-solving systems.

3.2.1

Innovation and Research and Development

To guide change in a constantly evolving external context, Plenitude seeks **innovations** capable of **promoting the sustainable development** of new operational and technological solutions, also thanks to the creation of **partnerships with startups and reference companies** in the sector, to seize stimuli and integrate contaminations from the outside world.

With this purpose, Plenitude's **Open Innovation** function **monitors new trends** and **researches functional innovations** for all business areas on some specific topics, such as energy efficiency, energy from renewable sources generation and storage, electric mobility and energy aggregation and flexibility. The function **collects innovation needs and intercepts the development guidelines** for all of Plenitude's business areas, searches for solutions able to meet the needs identified or the opportunities of the new trends impacting the energy sector. This is done through its connections with innovation ecosystems at the Italian and European levels, and the creation of **synergies with internal stakeholders** (including Eni's Open Innovation functions or vehicles, such as Joule, Eni NEXT and the TECH area).

The ultimate goal is **feeding** a real **innovation ecosystem** that ensures scale-up and business resilience aligned with the attainment of Plenitude's strategic objectives.

In October 2022, Plenitude launched the **One to Zero Challenge**⁶¹, an ini-

tiative part of the Company's decarbonization strategy. This is a **Call For Innovation** addressed to start-ups and scale-ups, as well as innovative SMEs, university spin-offs and companies, to **find innovative solutions** that make the most of the **integration and synergies** of Plenitude's **three businesses while contributing to the reduction of Scope 3 emissions**. The Challenge was more successful than expected, exceeding target metrics, receiving **105 applications** (target 70+) from **29 Countries** (target 10+), including Italy, the UK, Germany, Ireland, Netherlands, Spain, USA, Australia, India, and Israel. Proposals that are deemed to be of the highest value will be the subject of possible collaborations. One of them will be selected to present its solution at the **Selection Day** of ZERO, the Cleantech Accelerator of the CDP National Accelerator Network, launched by CDP Venture Capital, Eni, LVenture Group and ELIS, skipping the first screening process.

Furthermore, through **Eni Joule**⁶², Plenitude has selected a start-up company that proposes a **variable-geometry micro-wind solution** with passive self-adaptation, capable of producing energy even in weak, intermittent and short-duration winds. Plenitude then initiated developments of the technology towards residential applications, which, being typically located at low altitudes, are often in such conditions.

In **preventive maintenance**, last year Plenitude entered into a partnership

with **M2D Technologies**, an artificial intelligence platform for predictive maintenance and anomaly detection that contributes to the efficiency of operational processes. The collaboration between the two companies led to the launch of **Evolvere's Hermes platform** in 2022, designed to **optimise operational processes** through **predictive maintenance**, a smart methodology that leverages data science and machine learning tools to monitor the status of physical assets in real-time, optimise maintenance and reduce reliability risks for plant and business operations. Since the start of the project, savings of €60,000 per year in personnel costs and €44,000 per year in the recovery of idle equipment are estimated thanks to this platform.

Research and development activities totalling some €300,000 were conducted in renewables in 2022.

In October 2022, Plenitude launched the One to Zero Challenge initiative

61 - For further information, please consult the following link [One to zero challenge](#).

62 - For further information, please consult the following link: [Eni Joule](#).

THERMOGRAPHIC DRONE INSPECTIONS OF PHOTOVOLTAIC ASSETS

Performing **thermographic inspections**⁶³ of the photovoltaic modules with the use of a **drone** which, compared to traditional thermographic analysis performed by an operator on the ground, allows the mapping of a greater number of modules in less time with a significant increase in the efficiency of operations as well as the safety of the operator. In 2022, this method tested in 2021 on a pilot plant was extended to another 12 plants spread across Italy and France.

FORECASTING EXTREME WEATHER EVENTS

Experimentation of an **early warning system** capable of signalling extreme weather events several days in advance to implement the most appropriate actions for the safety of people and the plant.

WATT (WIND ASSET TECHNOLOGICAL TRANSFORMATION)

Implementation of **innovative technology solutions to optimise Operation and Maintenance (O&M) activities** in Plenitude's wind power assets. In particular, the project is made up of these macro activities:

- **Inspection activities using drones** to identify and classify damage and **defects** on turbine blades more accurately; this also reduces the average time taken to perform the activity with a consequent benefit in terms of production;
- **Data Analytics solutions** to increase the **performance of wind power** plants through the analysis of technical operating parameters; this analysis is aimed at early detection of major component damage and possible underperformance from a predictive perspective.

During 2022, Be Charge focused its innovation activities on the trade-off between the power availability of the local distribution network operator and the charging speed at certain sites, pooling installed assets to optimise the use of charging infrastructure in urban areas. The amount invested during the year was €402,000.

During 2022, Evolvere focused on innovation activities such as:

- funded research (e.g. the closure of the Research and Innovation Operational Program project 'ComESto' and

the start of the Horizon Europe projects 'Flex4Fact' and 'InCube')

- the development of digital services and added value technology systems in the management of renewables (e.g. Eugenio, Aggregator Platform, control of electricity storage systems, flexibility services to the electricity grid)
- participation in testing with strategic projects (i.e. "EvoNaRse", described in section 2.1.3.2 Sale, installation, and management of photovoltaic systems)
- analysis of technology trends for the Energy Demand and IoT sectors and regulatory developments in the field of energy from renewable sources.

The amount Evolvere invested in 2022 for these activities was €558 thousand.

Overall, in 2022, Plenitude invested more than €1.2 million in innovation and R&D (€700 thousand in 2021).

63 - Analysis technique based on the acquisition of infrared images.

3.2.2

Digitalisation

Innovation in the **agile** business process **management** is enabled and accelerated by a process of internal digitalisation of assets. Thanks to the **Digital Acceleration** project, Plenitude has outlined its digital transformation path, leveraging a defined **strategic direction** and a reference **technological roadmap**, to accelerate the digitalisation of internal assets and those addressed to the customer.

During 2022, the Company completed important steps in the **technological evolution of its digital assets** (internal and customer-facing), working on chosen applications and consolidating

them through structural interventions to improve performance. Structural work was carried out on the Company portals and tools available to customers (app and web portal) that led to performance gains both on the customer experience and on the internal management sides. Furthermore, as it set out to do at the end of 2021, the Company released new digital assets to improve the customer experience, including the new Plenitude app that offers navigation and, as a result, a totally updated experience. At the same time, Plenitude worked to accelerate the development of the **self-care framework**, designing features with

high-added value both for the internal management of processes and available to the customer.

Thanks to its Digital Acceleration strategy, Plenitude intends to exploit the opportunities of digitalisation, review post-acquisition processes and make its management more efficient.

In the coming years, Plenitude is committed to further strengthening its digital efforts, consolidating existing digital assets, expanding its digital presence, and enabling new customer capabilities planned for 2023.

The value of data for Plenitude in the digital transformation journey

The gathering, analysis, and management of data in the era of digital transformation are essential elements for a resilient business development, capable of responding to the challenges of an ever-changing external context. To do this, Plenitude has equipped itself with an integrated data management system led by a multifunctional team, based on four key pillars described below.

DATA GOVERNANCE

Data Governance processes are the foundations for controlled and correct access to data, facilitating and increasing confidence in their use thanks to a proactive management and control approach. It is also possible to assist stakeholders through effective data governance, thanks to a **clear assignment of ownership**, governance of the data life cycle and greater coordination of **data platform cloud tools**.

DATA SCIENCE

On a technological level, the path undertaken by Plenitude to convert traditional business intelligence tools into **Advanced Analytics** represents a key element of the Company's competitive advantage, allowing it to strengthen **the automation of the process, reducing costs and increasing its value**.

DATA ENGINEERING AND DATA PLATFORM

Plenitude's **Data Engineering** strategy focuses on three priority topics: the development of **automatic tests** to ensure greater planning quality, the promotion of **fast and continuous delivery** methods and, lastly, the consolidation and evolution of the corporate **data platforms**.

RESEARCH AND INSIGHT

Customer Research and Insight is the window for observing the customer and the market, thanks to which Plenitude develops scenario analysis (energy, mobility, for consumer sentiment), monitors branding and customer satisfaction, carries out ad hoc research and develops partnerships for innovation and development.



Olivadi plant - Italy

Corporate Membership with DAMA Italy

Since 2021 Plenitude has joined the Corporate Membership with DAMA Italy, the Italian correspondent of the Data Management Association International (DAMA), i.e. an international non-profit and no-vendor related association composed of volunteers (professionals, experts, academics, students)

and active for over 40 years with more than 71 national chapters and 100,000 members. In 2022, a research study led by DAMA Italy was conducted to explore the current level of attention and commitment to Data Management in the Italian Energy&Utility sector. The results were compared with

similar research conducted in the banking and insurance sectors in 2020 and 2021. Plenitude emerged as one of the best in its sector among the companies participating in the survey. It also scored highly when comparing its results with the banking and insurance sectors.

For further information, please consult the following link: [Dama Italy](#).

3.3

Sustainable supply chain



Plenitude is committed to integrating sustainability principles within its purchase strategy and in the relationships with suppliers, and in managing all aspects tied to **social, economic and environmental responsibility** along the **supply chain**. With this in mind, Plenitude has adopted a structured process

for managing its suppliers that aims to enhance commitment to the energy transition, rewarding innovation and continuous improvement capabilities in operating activities, as well as an aptitude for medium- to long-term collaboration, consistent with the Company's development and integration strategy.

The qualified supply chain is functional for Plenitude's main business lines, national and international retail, energy from renewable sources, and electric mobility. Plenitude **concludes and manages** contracts with **qualified suppliers**:



RENEWABLE POWER

for the purchase of goods (photovoltaic modules, inverters, trackers, wind turbines, storage batteries) and services (installation, operating activities, maintenance) for **renewable power** generation plants;



CHARGING STATIONS

for the purchase, installation and maintenance of **charging stations for electric vehicles**;



B2B AND B2C

for the purchase of **goods and services** for business development, in particular retail **B2B and B2C**, such as IT, marketing, administrative, communication, and call centre services.

Plenitude monitors and measures the ESG profile of suppliers at all stages, from selection and qualification of vendors, and tender processes to contract management and feedback,

to promote the generation of shared and lasting value in the supply chain.

Plenitude achieves this commitment by promoting its values to its suppli-

ers, involving them in development initiatives and including them in risk prevention activities.

In particular, as part of the **Sustainable Procurement** process, Plenitude:

- subjects all suppliers to periodic **qualification and due diligence** processes to verify their ethical, reputational, economic, financial and technical-operational reliability and the application of health, safety, environmental, governance, cyber security and human rights safeguards, to minimise risks along the supply chain;
- requires all suppliers to **sign the Supplier Code of Conduct** as a mutual commitment to recognise and protect

the value of all people, to commit to tackling climate change and its effects, to operate with integrity, to protect the Company's resources, and to promote the adoption of these principles among their own people and supply chain;

- **considers the ESG characteristics relevant to the contractual object in the contract award logic**, periodically monitoring compliance with the supplier's commitments at the various stages of the procurement process;
- **if the audits reveal critical issues, requires the implementation of im-**

provement actions or, if the minimum standards of acceptability are not met where foreseen, restricts or inhibits the invitation of suppliers to tender.

To promote the sustainable development of supply chains, in 2022 Plenitude actively participated in Eni's **Sustainable Supply Chain** program, which includes initiatives to involve suppliers in a fair and sustainable energy transition, enhancing environmental protection, economic development and social growth.



Delmonte plant - Spain

The Sustainable Supply Chain Program focused on:

- **involvement of companies in the path of sustainable development.** In 2022, the systemic path was strengthened through the ever-widening dissemination of the platform powered by Eni, Open-es, a tool to involve and support all companies in the path of measurement and growth on the dimensions of sustainability. Thanks to the open and inclusive approach of the initiative and the adhesion of different actors (supply chain leaders, financial institutions, associations, etc.) and val-

ue-chain sectors, Open-es counts more than 10,000 companies, and allows them to create and update their ESG profile, share sustainability information with customers and other stakeholders, access sector benchmarks to compare themselves with similar realities, and identify priority actions to be implemented to improve their positioning. As part of the initiative, Plenitude promotes the participation of suppliers in 'Open-es ESG Competences', a series of free events to increase knowledge on ESG issues, an opportunity to discuss specific aspects (Carbon Neutrality, Social Sustainability and Governance,

Diversity & Inclusion, Responsibility in Vendor Management, Human Rights) with industry experts;

- **Supplier training.** Further to the Open-es training initiatives open to all companies, Plenitude organized sector-specific workshops on ESG issues;

- **Financial support to suppliers.** Plenitude promotes the 'Sustainable Energy - Basket Bond' initiative towards suppliers to support energy chains in the energy transition financially.

The protection of human rights along Plenitude's supply chain

Respect for human rights along supply chain is a fundamental requirement for Plenitude that safeguards human rights through a procurement process that entails the adoption of an evaluation model dedicated to human rights, as well as transparent, impartial, consistent and non-discriminatory behavior in the selection of suppliers, the evaluation of bids and the verification of activities provided explicated in the contract. To enshrine

and reinforce the commitment to core values and in particular to the respect for human rights, companies that collaborate with Plenitude are required to sign the "Supplier Code of Conduct," a pact that guides and defines relations with suppliers at all stages of the procurement process (from self-bidding to qualification, procurement processes to the execution phase) in light of the principles of social responsibility, including human rights. The assess-

ment and oversight on the respect of human rights is implemented in procurement processes through a risk-based model that allows analyzing and classifying suppliers according to a level of potential risk defined considering the Country context and the activities performed; in this way, Plenitude is able to apply control principles differentiated according to the level of risk.

In 2022, 100% of the new suppliers of Eni Plenitude Spa Società Benefit were assessed against social criteria⁶⁴.

100% new Plenitude suppliers assessed using social criteria in 2022

64 - The evaluation is carried out based on the information available from open and/or supplier-reported sources and/or key performance indicators and/or field audits through at least one of the following processes: reputational due diligence, qualification process, performance evaluation feedback on HSE or compliance areas, feedback process, and assessment on human rights issues (inspired by the SA8000 standard or similar certification).

3.4

Sustainable management of natural resources



Conducting business while respecting its environment is part of Plenitude's culture. Further to monitoring its environmental performance, the Company implements initiatives aimed at minimising impacts, also in collaboration

with nationally and internationally recognised bodies, such as the International Union for Conservation of Nature (IUCN)⁶⁵ and the National Agency for New Technologies, Energy and Sustainable Economic Development

(ENEA)⁶⁶. These synergies aim to identify new solutions for the increasingly sustainable management of natural resources.

3.4.1

Waste management

Proper waste management, based on the principle of prevention in production and maximisation of recycling/recovery, plays a fundamental role in the circular economy and the sustainable development of the business activities of each Company.

of the various business areas through the planning of operating activities and the disposal of all excess substances and/or materials, reducing the impact on the environment where possible.

The waste produced by Plenitude is mainly generated by the installation and maintenance of energy production plants from renewable sources and during other construction site activities. Particular attention is paid to the waste generated by the latter activity, such as excavated rocks and soil, which are recovered from a circular economy perspective. It should be noted that the nature of Plenitude's operations generally implies that the waste produced by the everyday ac-

tivities carried out by contractors (i.e.: construction site activities or plant management, except for excavated land and rocks, with Engineering, Procurement and Construction contract -EPC-, with turnkey contract or Global maintenance service) are legally held by the contractors. Therefore such waste falls outside the scope of Plenitude's reporting.

**7.9
thousands of
tonnes of waste
generated in 2022**

In compliance with the territories where it operates and with a view to **continuous improvement of environmental performance**, Plenitude manages the waste generated by the operational processes

**99.9%
of the total waste
produced is
non-hazardous**

65 - In 2022, Eni, with the participation of Plenitude, signed a two-year partnership with IUCN to identify good practices for mitigating biodiversity impacts associated with the development of renewable energy projects.

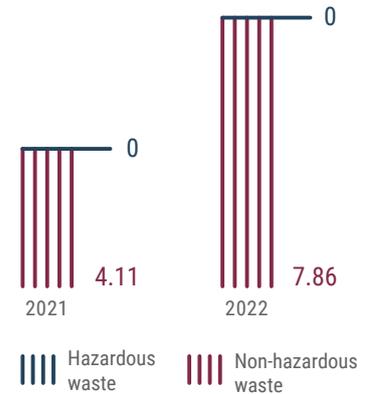
66 - As part of the Eni-Enea Framework Agreement, an R&D project was launched in 2022 with the participation of Plenitude entitled 'Decommissioning Scenarios for Renewable Energy Sources Plants', which will end in 2024.

The waste produced in 2022 was caused by production activities and amounted to approximately **7.9 thousand tonnes** (4.1 thousand tonnes in 2021), of which **99.9%** were **non-hazardous**. The increase of 91% compared to 2021 is caused by the significant increase in waste production due to the excavation work of the subsidiaries Eni New Energy and Adriaplin.

Concerning destination, the share of **recovered waste** in the total amount of waste recovered and disposed of in 2022 is **75.5%**, essentially in line with the percentage recorded in 2021, which was 76.7%⁶⁷.

75.5% share of waste for recovery (-1.2pp vs 2021)

Total waste (thousands of tonnes)



Aleria plant - France

3.4.2 Water resource management

Plenitude pays attention to the water sources used to achieve the efficiency and water resilience of its business activities. Given the activities carried out, water consumption is not very significant. Water is mainly used for cleaning the photovoltaic panels and for some

construction site-related activities in the Renewables business area (for example, the suppression of dust in compliance with regulatory requirements), while, within the Retail area, water consumption is essentially attributable to toilet facilities located in the offices.

Therefore, given the insignificance of the data, the information relating to Plenitude water withdrawals and consumptions is not included in the 2022 reporting.

67 - For further information on waste, please refer to section ["Performance tables"](#).

3.4.3 Biodiversity

Companies in the energy sector operating internationally, such as Plenitude, interact with different natural, marine, and terrestrial ecosystems, characterised by different regulatory frameworks and ecological sensitivities. There is a **strong interdependence between the environment and organizations** operating in the energy sector, due to the use of natural resources in the area where they operate and the influence they exert on habitats and species during the life cycle of a project. Large **renewable energy** installations may, **directly and indirectly, impact the environment**, extending beyond the site's boundaries.

Managing interaction with the biodiversity of Company sites and activities affects the sustainability of the Company and, potentially, the industry's reputation. Therefore, **conserving biodiversity and ecosystem services is extremely important** for Plenitude and its stakeholders.

Plenitude's **exposure to biodiversity risk** is **periodically assessed** by map-

ping **operating sites** against their **geographical proximity to protected areas** and **Key Biodiversity Areas (KBAs)**, i.e. those areas that contribute significantly to the global persistence of biodiversity, whether on land, in fresh waters or in the seas.

The analysis of the mapping of Plenitude's operating sites in 2022 has shown that overlap (even partial) with protected areas or with KBAs concerns **9 sites**⁶⁸, while **23 additional sites** are adjacent to protected areas or KBAs, which means they are located at less than 1 km. It should be noted that **neither** in Italy nor abroad, operating activities overlap with natural sites belonging to the UNESCO World Heritage (WHS)⁶⁹ or sites covered by the Ramsar Convention.

Plenitude is committed to conserving biodiversity and ecosystem services by promoting **good risk reduction practices** in all energy from renewable sources installations by implementing specific strategies, conservation plans for target species and habitat

enhancement measures. The close relationship between **wind turbines and biodiversity**, particularly **birdlife**, has led Plenitude to proactively maximise efforts to protect and conserve habitats through specific and innovative approaches.

In particular, in 2022 a **comprehensive work plan** was carried out in close cooperation with the relevant authorities and other stakeholders at two wind farms in Spain (Raposeras and Cuevas). An '**adaptive biodiversity management**' approach has been adopted in these plants. Management actions are followed by targeted monitoring in order to improve knowledge of local birdlife and reduce the risk of collisions during wind farm operation. **Specific preventive measures** have been implemented for wind turbines to avoid bird collisions, and **monitoring studies** to support management decision-making process.

68 - For further information on biodiversity performance, please refer to section "[Performance tables](#)".

69 - WHS, World Heritage Site.

The Plenitude work plan for adaptive biodiversity management

Passive conservation measures at the Raposeras Wind Farm

Raposeras is a **40.5 MW wind farm of 26 wind turbines** located in La Rioja, Spain. It is located on a plain surrounded by mountainous reliefs with deep canyons. In order to prevent **birds of prey** from **colliding** with wind turbines such as large birds of prey (e.g. eagles, vultures) as well as the meadowlark and aquatic spe-

cies present in the area, the following measures were developed:

1. **Passive visual signals:** to increase the visibility of wind turbines and reduce bird mortality, one blade of each wind turbine was painted black and eye-shaped vinyl stickers were installed 9 metres above the ground in all wind turbines.

2. **Bird and bat collision mortality monitoring:** carried out annually to assess bird activity within the wind farm and its high-risk areas, to verify the effectiveness of the measures implemented.

Mitigation hierarchy in the Cuevas wind farm

The Cuevas wind farm is located in Cuenca, Spain and has 19 wind turbines for a total capacity of **104.5 MW**. The site is important for numerous bird species that require specific **conservation actions**.

In particular, **monitoring and deterrence systems** were installed to reduce the risk of birds colliding with wind turbines. **Specific programmes** have been conducted to **safeguard** certain species, such as the **hen har-**

rier and golden eagle, with actions to protect their nests and monitor their presence. Furthermore, measures were taken to **restore the forest habitat** and **conserve the native species** of Cabrera vole.

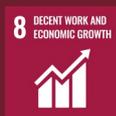


Cuevas plant - Spain

4

People

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Plenitude **values** its people, guaranteeing paths of personal and professional **growth**, and protects their health and safety, as well as their **psycho-physical well-being**, in a climate that respects **diversity** and **inclusion**.

2022 PERFORMANCE

MATERIAL TOPIC	KPI	RESULTS 2022
DIVERSITY AND INCLUSION	Total employees at 31.12.2022	2,347 (+15.8% vs 2021)
	Staff composition at 31.12.2022	55.1% men 44.9% women
	Women in management in Italy and abroad at 31/12/2022	39.1% of women in management in Italy and abroad
	Gender Pay Ratio (women vs men)	98 gender pay ratio ⁷⁰ for total remuneration vs 97 in 2021 (+1%)
DEVELOPMENT AND WELL-BEING OF PEOPLE	Average training hours per capita	27 (+8% vs 2021)
	Total training hours	58.059 (+28% vs 2021)
	Training hours in digital upskilling	9,000 hours of digital upskilling, 2022 target surpassed (+38%)

FUTURE TARGETS

MATERIAL TOPIC	OBJECTIVE	ESG TARGET
DIVERSITY AND INCLUSION	Promotion of Diversity and Inclusion initiatives	• 50% women across total employee base in 2025
	Promotion of Diversity and Inclusion initiatives	• 100 gender pay ratio (women vs men) ⁷¹
	Promotion of Diversity and Inclusion initiatives	• 40% of women in management in Italy and abroad in 2025
DEVELOPMENT AND WELL-BEING OF PEOPLE	Development of continuous training programmes for employees	• 27 hours of training per employee in 2025
	Development of continuous training programmes for employees	• 6,000 hours of upskilling in Big Data and ICT in 2023

POLICIES AND REGULATORY TOOLS

- Eni Code of Ethics
- Eni's Statement on Respect for Human Rights
- Eni policy against violence and harassment at work
- Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility
- Protocollo Insieme - industrial relations model to support the energy transition
- MSG: "Whistleblowing reports received, including anonymously, by Eni SpA and its subsidiaries in Italy and abroad"
- Occupational health and safety management system certified according to standard ISO 45001:2018.

70 - Women vs men gender pay ratio calculated at the same role level and seniority. The same indicator calculated solely based on gender, called 'raw pay ratio', is 83 for fixed remuneration and 76 for total remuneration.

71 - Gender Pay Ratio calculated at the same role level and seniority.

4.1

The value of our people



2,347 total employees at the end of 2022
336 employees hired with permanent contracts in 2022

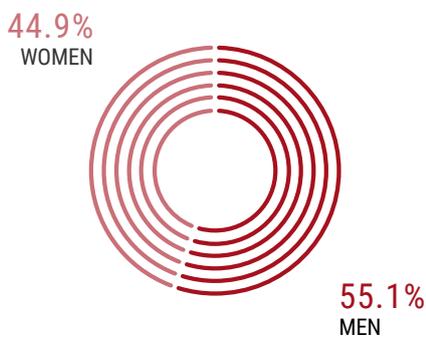
Plenitude considers people at the centre of its organization and promotes a management model oriented to the protection and enhancement of each individual.

At the end of 2022, Plenitude had 2,347 employees⁷², an increase of 15.8% compared to 2021, due to the growth

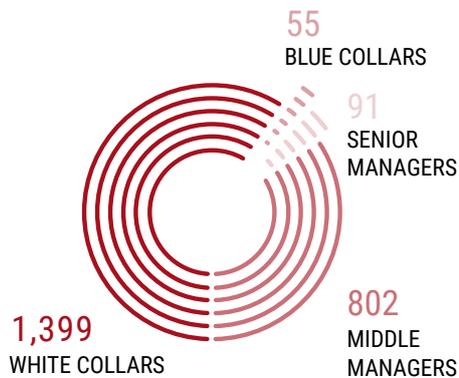
of the workforce in line with the Company's expansion, as well as the fact that there were more hirings (336) than terminations (251) during the year.

Of Plenitude's employees, 1,649 (70%) work in Italy, while 698 (30%) work in subsidiaries abroad.

Employees by gender at 31 December 2022



Employees by employee category at 31 December 2022



Employees by employment contract and type at 31 December



72 - For further information on the workforce, please refer to section "Performance tables".

4.1.1

Enhancement and including diversity

Plenitude strongly believes in celebrating diversity without distinctions based on gender, ethnicity, nationality, religion, political affiliation, mental and physical diversity, sexual orientation, health condition, age, or any other personal aspect. In line with Eni's Code of Ethics, in compliance with the

"Our People" Policy and consistently with its Benefit Corporation Statute, which identifies the promotion of diversity and inclusion as one of the common benefit purposes, Plenitude is committed to implementing organizational models that respect opportunities and prevent any discrimination,

creating a working environment where diversity represents an element of value in the Company's growth path, and where each individual is put in a position to express their ability and talent to the best of their ability.

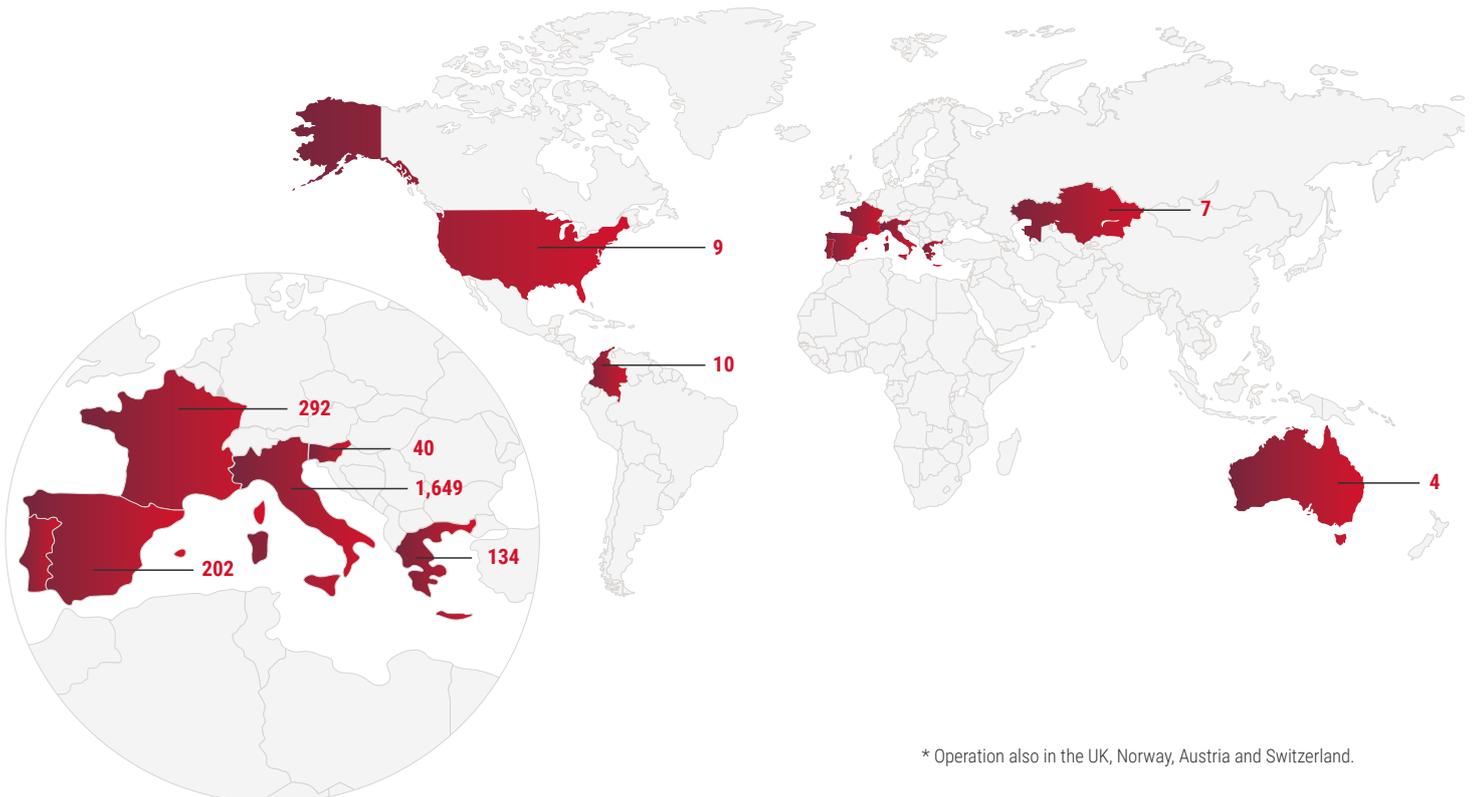
Internationalization

Plenitude's focus on diversity and inclusion is reflected in the Company's composition, which is constituted by heterogeneous teams with up to ten different nationalities in each Country where it operates.

Employees in Italy and abroad at 31 December



Employees per Country at 31 December 2022*



* Operation also in the UK, Norway, Austria and Switzerland.

Women's empowerment

In 2022, Plenitude reached **44.9% female presence**⁷³ (+3.2pp compared to 2021), with the goal of reaching 50% by 2025, in order to continue its path of women's enhancement and empowerment.

44.9%
women out of the
total population
(+3.2pp vs 2021)

Furthermore, the Company recorded **39.1% of women in management**, with a target of 40% in 2025, in Italy and abroad.



**50% women
out of the total
employee and
40% of women
in management
in 2025**

In each Country it operates in, Plenitude adopts a **remuneration policy** that, in line with Eni's guidelines, is based on meritocratic principles and respect for equal opportunities, aiming to **overcome the gender pay gap**, and guaranteeing equal wages.

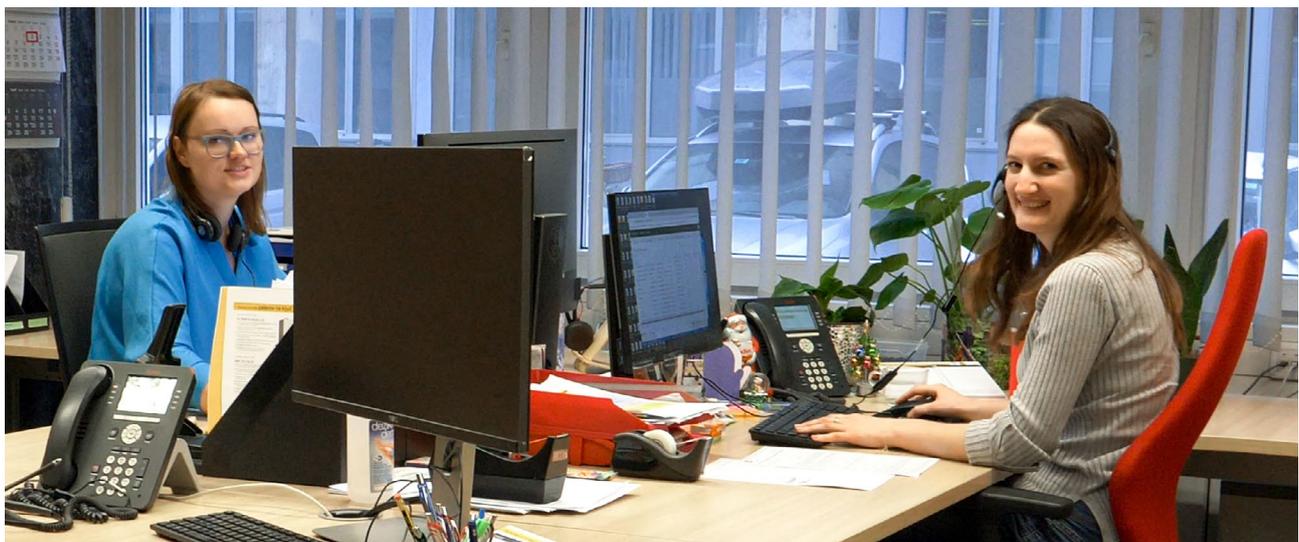
97.8
total pay ratio
(women vs men)
+1.1pp vs 2021

Gender pay ratio data for fixed and total remuneration are monitored annually, and a methodology is used to compare remuneration at the same role level and seniority. Thanks to the application of the remuneration policy, there was an improvement in the pay ratio between the female and male population. Specifically, in 2022 the gender pay ratio is **97.4** and **97.8**⁷⁴ with reference to **fixed and total remuneration**, respectively. The same indicator in 2021 stood at 96.6 and 96.7,

respectively. Regarding the gender 'raw pay ratio', i.e. calculated solely based on gender, the value recorded in 2022 is 83 for fixed remuneration and 76 for total remuneration. It should be emphasised that the 'raw pay ratio' considers a methodology that focuses exclusively on gender and not on parity of role level and seniority. Plenitude reconfirms its commitment to reach the target of **100 gender pay ratio (women vs men)** in 2025 (Gender Pay Ratio calculated at the same role level and seniority).



**100% gender pay
ratio (women vs
men) in 2025**



Plenitude archive

73 - For further information on personnel composition, please refer to section "[Performance tables](#)".

74 - For further information on the gender pay ratio, please refer to the section "[Performance tables](#)".

Plenitude's commitment to women's empowerment

Partnership with Winning Women Institute

In 2022, Plenitude started a partnership with the **Winning Women Institute (WWI)**, the first Italian organization involved with the issue of gender equality at work, in order to certify its commit-

ment to gender equality. Thanks to this partnership, Plenitude went through a pre-audit phase that enabled it to become more aware of its already existing strengths concerning gender equal-

ity and the actions to be implemented in the future, with a view to continuous improvement.

Internal initiatives

To confirm its commitment to promoting gender equality and women's empowerment in the Company, on International Women's Day Plenitude offered its employees an online course on 'Women's Leadership' by TLON⁷⁵.

External initiatives

Plenitude's commitment also continues outside the Company. In continuity with the previous year, Plenitude supported alongside Eni the '**Orange the World**' initiative of UN WOMEN, a UN agency dedicated to gender equality and women's empowerment. By joining the initiative, on the occasion

of the **International Day of Violence against Women**, on 25 November 2022 Plenitude contributed to raising community awareness for eradicating violence against women and protecting human rights. In parallel with Eni's **internal communication** campaign **#IoConLei**, Plenitude collaborated in

the dissemination of messages highlighting '**1522**', the telephone number for the **anti-violence centres**, on the bills of about 2 million customers and web-based communication with a dedicated article and on Plenitude social channels.

Promoting diversity and inclusion

Intending to develop an increasingly inclusive corporate culture, the Company organized the **Zero Tolerance** event, aimed at communicating the policy to create a work environment free from discrimination, violence and harassment of all kinds and to give everyone the tools to identify illicit acts and report them.

To this end, the Company provides its employees with several tools to report

any conduct in breach of the Code of Ethics, laws, regulations, or internal or external rules that may cause damage or prejudice to Eni, as well as harm the dignity of any other individual, to ensure that they are dealt with promptly. Among them is the **whistleblowing**

0 incidents of discrimination in 2022

channel, where any employee can make anonymous and confidential reports within a secured system, in line with the provisions of the reference legislation.

During 2022, **no incidents of discrimination within the organization were recorded.**

75 - TLON is a permanent school of philosophy, events agency, publisher and theatre library.

Plenitude's commitment to promoting integration and sustainability

In 2022, Plenitude launched multiple initiatives to increase the integration among Plenitude people worldwide and the awareness of Plenitude's identity, with a particular focus on sustainability.

INTERNATIONAL CONTEST: TOGETHER FOR THE FUTURE

Two editions of 'Together for the future' were held. This international competition aims to foster **integration** between Plenitude people around the world with a focus on **sustainability**.

Eni gas e luce became Plenitude, and the change affected not only the logo and visual identity. It is more profound, visionary and promising: it aims to build a sustainable future with and for people. Building a sustainable future is a challenge that needs the energy, enthusiasm and first-hand contribution of Plenitude people. Hence the idea of an international contest in which all Plenitude people of different nationalities, companies and business activities were protagonists and promoters of change. Further to the theme of sustainability, the project also had the objective of integration between Company areas and between people in the various Countries where Plenitude operates. We did this precisely by involving Plenitude people, starting with the values of rebranding and our new positioning:

- Doing team building
- Increasing the sense of corporate belonging
- Putting employees at the centre of change
- Entertaining and raising awareness at the same time
- Creating engagement

In mixed groups by nationality and business area, people got involved with conceiving and developing sustainability-themed projects in teams of 'volunteers'.

Using the design thinking methodology, the teams, led by a facilitator, met in two sessions. During the first, they shared best practices and ideas on sustainability in different Countries. During the second, they created original sustainability-themed projects related to Plenitude.

The technical jury, composed of members of the Italian management team, foreign MDs and sustainability teams, evaluated the **20 projects** and selected seven. The Plenitude people voted on the seven finalists on Workplace, the internal social channel, an internal communication platform, decreeing the victory of two projects. The winners will be awarded during a global live-streaming event and will experience an exclusive e-mobility experience in Italy.

The event obtained **ZeroCarbonTarget** certification from an independent body. The body quantified the emissions produced in each online working session and offset for the environmental impact. In particular, Plenitude chose the *Betulia hydroelectric project* in Honduras. This small river hydroelectric power plant project provides renewable energy to the national grid by replacing traditional fossil-fuel power plants, while improving the quality of electricity for local communities in the Department of Colon and reducing dependence on firewood. The plant has a total installed capacity of 6.8 MW and generates up to 23,000 MWh of green energy per year, the equivalent of the energy consumed by 5,000 western-style households.

This project contributes to Goal 13 Climate Action on the UN 2030 Agenda, while helping to achieve Goal 7 of Affordable and Clean Energy and Goal 8 of Decent Work.

#CEONTEROAD PROJECT

The Chief Executive Officer visited Plenitude offices around the world in order to foster greater knowledge and **integration** between our businesses, and generate dialogue and discussion on Plenitude's evolution and goal by increasing people's sense of belonging and engagement.

The highly interactive method made it possible to express **closeness**, shorten distances and **get to know each other**, thus fostering a **relationship of trust and transparency** with top management.

The stops made in 2022 and early 2023 were: Italy (Milan, Turin, Pozzuoli, Rome), Paris, Madrid, Santander, Thessaloniki and Ljubljana. Two more stops are planned: Kazakhstan and the United States.

THANK YOU WALL INITIATIVE

A **physical (and digital) blackboard** has been set up in all Plenitude locations to shorten the distance between Plenitude people around the world, on which all people can thank their colleagues with whom they work every day. The aim is to foster **mutual recognition and support**, thereby increasing **motivation** and a sense of **'teamwork'**.

4.1.2

Respect for human rights

Plenitude recognises its responsibility to promote all people's rights and **reject any form of forced or child labour**. It **condemns all forms of worker mistreatment**, as well as any **psychological or physical abuse or coercion**. The Company guarantees all its employees **freedom of association** and **collective bargaining** and protects them by implementing measures that **ensure their health and safety**.

For this purpose, the Company applies the principles of the Code of Ethics in all circumstances. It draws inspiration from the best practices of international standards to develop its business activities throughout the value chain, respecting the applicable local, national, and international laws on human rights protection. Plenitude adheres to **Eni's Zero Tolerance MSG**, which prohibits all forms of violence and harassment in the workplace and promotes a corporate culture based on respect, professionalism and non-discrimination.

The principles of respect for human rights are constantly disseminated to the entire Company population, through dedicated events, such as the webinar on the content of the policy held in 2022 (Zero Tolerance Event), and through the

provision of **human rights training**. The 'Human Rights Eni' awareness-raising plan launched in 2020 aims to involve the entire target population in using four modules (Security & Human Rights, Human Rights and Relations with Communities, Human Rights in the Workplace, Human Rights in the Supply Chain). Compared to the previous year, there was a **significant increase in both the number of hours dedicated** to human rights training (+44%)⁷⁶ and the number of **employees involved** (+47%), while maintaining a high level of training completion (90%). **Managers** must attend **compulsory training courses** delivered through e-learning on safety in the workplace, community relations and dealing with suppliers. The e-learning is available in three languages (Italian, English and French) to ensure access to a broader audience.

Plenitude is committed to building satisfactory and lasting relationships with all workers focusing on respecting human rights in the workplace.

Plenitude's industrial relations model is based on constant dialogue with trade unions through information and consultation processes defined at the national and international levels.

In 2022, through Eni, meetings continued with the trade unions as envisaged in the **INSIEME Protocol "Industrial Relations Model to Support the Energy Transition Path"**, and in November, the **results bonus integration agreement** was signed, with which recognition was given to the extraordinary contribution given by Eni's people to achieve the Company's positive results through a 30% increase in the 2022 bonus with the concomitant advance of a share in November.

On 12 December 2022, again through Eni, **NOI - Protocol on Initiatives and Services for the Well-Being of Eni People** was signed with the trade unions. It envisages the strengthening of welfare with interventions in the areas of health, social security, income support, housing and support in family management in order to seek a proper balance of work activities with an increasingly attentive approach to the personal and social sphere, to be ever closer to people's needs by further improving the offer of existing services, making them easier to access throughout the territory.

76 - For further information on human rights training, please refer to section "[Performance tables](#)".

4.2

Concern for people's health and safety



Plenitude is committed to dealing with **safety as an essential element for the performance of business activities**, effectively monitoring the issue and methodically updating and improving tools to minimise their associated risks.

As an Eni Company, Plenitude has **adopted its models, policies and guidelines to manage health, safety and the environment**. They apply the highest **national and international regulatory standards** and ensure that working conditions are safe and healthy, and adequately prevent the occurrence of accidents, injuries and work-related diseases. Furthermore, adopting specific **structured management systems** (ISO 45001 and ISO 14001) ensures that all aspects are constantly monitored for continuous improvement. The model provides that, even in the absence of legal requirements requiring its adoption, each company should adopt an integrated HSE management system as well as to identifying its own figures.

Through its **HSEQ function**, Plenitude provides **guidance, support, consolidation and control** of all its subsidiar-

ies in Italy and abroad. Based on these guidelines, companies develop their management system considering their operational and organizational characteristics. Currently, management systems have been adopted for all companies in the Retail sector and part of the Renewables sector. The development of the management system is ongoing for the recent acquisitions of the Renewables sector and the e-mobility sector.

Plenitude carries out its operating activities, either directly or on behalf of its contractors, paying the utmost attention to the health and safety of workers, as well as to compliance with the legal requirements necessary when installing products for use by third parties. **All levels of the Company and contract workers are involved** in the commitment to achieve these targets.

In order to **monitor and inform** of any hazards related to safety issues present during work activities, **Risk Assessment documents** (required under different national reference legislation) containing the assessment of all risks and their elimination or mitigation

measures are periodically updated. Plenitude people are also involved in the reporting process either directly or through the workers' safety representatives.

In order to foster the **development of a culture of safety and prevention**, Plenitude offers, to all employees, numerous health and safety **training courses, compulsorily** required by the relevant national legislation, as well as **additional non-compulsory training**; it also offers moments of culture enhancement through different methods (e.g. videos, communications, events). Furthermore, the Company promotes an **occupational health service** in order to protect its people's health in relation to their working environment and activities. This service is organized under the legal requirements of local legislation, as well as the company's guidelines, procedures and operating instructions. It is carried out through competent structures and professionals with recognised and accredited qualifications.

INJURY RATES AND INTERVENTION ACTIONS

Safety is Plenitude's primary goal for its employees and contractors, aiming for zero injuries and reducing accidents overall.

Parameters by which Company performance is measured are:

- the **Severity Incident Rate (SIR)**, an internal index that considers the **level of injury severity** (as a function of the hours worked by employees and contractors), is 10.64 as the result of an accident that occurred to a contractor for the year 2022⁷⁷;
- the **Total Recordable Injury Rate (TRIR)** was 0.23, with an increase in the index of contract workers.

During 2022, there were no fatal or severe accidents (i.e. no accidents with more than 180 days' absence or with consequences such as total or partial permanent disability), in line with the performance in previous years.

Plenitude aims to maintain a **high standard of safety for its personnel, contractors and all stakeholders** by zeroing the rate of injuries by committing to:

- adopt the safeguards defined in the Company's Health & Safety Policy
- promote programmes of activities to raise awareness and increase the culture of Safety and the Environment
- provide training at different Company levels
- identify and analyse the causes of events and potential events in order to avoid their recurrence
- analyse the data recorded in the HSE databases in order to take preventive and corrective actions on potential injury risk situations
- introduce new, increasingly digitally intensive technologies to increase the safety level for several operational positions or those carrying out checks in the field.

EMERGENCY PREPAREDNESS AND RESPONSE

Emergency response is a key element in avoiding unpleasant events, and therefore emergency preparedness activities are of great importance and are regularly tested through the organization of drills.

Exercises are carried out in all Company contexts, simulating different possible scenarios. Through them the ability to respond in line with dedicated plans is tested, including the timely alerting of the chain of command and the resources necessary to deal with the event.

Despite the continuation of the pandemic period, the sites maintained a high level of emergency preparedness by carrying out the exercises required by national regulations and proposing, where necessary, useful actions to improve the response.

In order to improve the management of possible emergencies, a GIS system was used to map all assets and their contact persons to speed up the exchange of information.

In 2022, one real emergency occurred at the Eni affiliate Company, Plenitude Renewables Spain, caused by a fire that started on the ground floor in the premises of another company in the building, which generated a total evacuation of the building without any damage to persons or property.

INDUSTRIAL HYGIENE

In line with the strategy implemented in previous years, Plenitude adhered to initiatives aimed at effectively managing risk factors in the workplace, including implementing **specific reference standards** to assess the microclimate and other chemical and physical parameters in the indoor environment. This reference standard will also be extended to the other subsidiaries.

ASSET INTEGRITY

Plenitude ensures that **its assets are properly designed**, properly **built** and properly **operated**, guaranteeing maximum reliability and, above all, safety for people and the environment.



4.3

Protecting well-being and supporting growth



4.3.1

Workers' well-being

For Plenitude, people's well-being is a primary value. All employees can access the Company's **welfare plan**, considered a best practice in the sector,

through which the Company develops numerous initiatives aimed at favouring the work-life balance as well as facilitating parenting, enhancing the

physical well-being and mental health of its employees and offering innovative tools for managing their work.

Main welfare initiatives⁷⁸

PHYSICAL AND PSYCHOLOGICAL WELL-BEING OF EMPLOYEES

- **Health Agreements:** agreements to offer specialised medical services with discounts on standard prices. Eni signed agreements with San Raffaele Hospital in Milan, Policlinico San Donato and Campus Bio-Medico University in Rome.
- **Oncological and cardiovascular prevention initiatives** (Preveni con Eni project and Early Diagnosis Plan).
- Free **oncology information desk** dedicated to Eni people who are facing, as patients or as relatives, cancer. The service is remote and activated with a dedicated number.
- **Activation of the 'Più salute service (New initiative)'** for qualified home and digital healthcare through the Doc 24 platform.
- Anonymous and confidential **psychological listening service** dedicated to Eni people in Italy and abroad 24hr, 7/7. The service is remote and activated with a free-phone number or via web.
- **Harassment Help Line:** dedicated psychological support for victims of gender-based violence and harassment. The service, available for Italy, is remote and activated with a freephone number or via web.
- **Social worker:** provides professional technical support and, together with the employee, defines an intervention plan directing them to the most suitable territorial facilities. Active service at the Rome and San Donato Milanese offices.
- Promotion of **physical activity** through agreements with around 2,000 sports centres.

78 -The contents of the table shown refer to Plenitude's Italian boundary.

WORKING TOOLS

- Possibility to use **smart-working**: 12 days a month for employees in Italy, which can be extended in case employees experience health problems affecting themselves or their children.
- **Flexible hours** allowed on a daily and seasonal basis.
- Offer of agreements favouring the use of **public transport, carpooling, and bike-sharing**.

PARENTING AND FAMILY

- Possibility of fully remunerated **paternity leave** for 10 working days.
- Since 2015, Eni has guaranteed its people worldwide the application of the minimum maternity standards set by the International Labour Organization (ILO).
- Activation of two **digital training courses** in order to support parents throughout the child evolution process.
- Activation of '**New Smart-Working to support the family (New initiative)**'- Welfare and sustainability⁷⁹:
 - **New parents**: up to 12 days a month with the possibility of making up 2 days not taken in the previous month.
 - **Pink - pregnancy period**:
 - up to 12 days a month from the employee's notification of pregnancy until the completion of the sixth month of pregnancy, with the possibility of making up a maximum of 2 days not taken in the previous month.
 - Up to 5 days a week from the seventh month of pregnancy until the beginning of the compulsory abstention period.
- **Welcome mum**: up to 5 days a week for 4 consecutive weeks at the end of maternity leave and within the following 5 months.
- **Welcome dad**: up to 5 days a week for 4 consecutive weeks after the birth/entry of the child into the family/in Italy and within the following 5 months.
- **Summer Kid**: children under 16. Up to 5 days a week for 4 weeks, even fractionated, in the period from the closure to the reopening of the schools, guaranteeing the disposal of at least two consecutive weeks of holidays during the school closure period and having achieved the holiday disposal target for the previous year, subject to technical organizational requirements.
- **Protecting the health of children and the employee**: up to 12 days a month with the possibility of making up 2 days not taken in the previous month.
- Offer of agreements to promote participation in **cultural initiatives** such as shows, museums and exhibitions.

79 - All the plans below are valid for natural, adopted or pre-adoptive children.

SUPPORT TO THE NEW GENERATIONS

- Possibility to benefit from the **Eni nursery school** dedicated to children from 0 to 6 years old in Milan and Rome.
- Opportunity for children aged 6 to 14 to attend **summer camps** with sports, recreational and educational activities with a focus on environmental topics (e.g. energy saving and circular economy) and diversity and inclusion (e.g. bullying and cyberbullying).
- Organization of **Summer Camps** for young people aged 15 to 16, with a focus on interculturalism, respect for human rights and sustainability.
- Promotion of programs to support and develop younger generations' talents by activating initiatives dedicated to **guiding them to make conscious choices concerning their educational and professional careers.**

COMMUNITY SERVICES

- Availability of access to the *Fragibility* platform to support the management of problems associated with the management of elderly or dependent family members and for the care of children and young people with specific learning disorders.

Moreover, since 2017, employees can turn a percentage of the participation bonus into welfare goods and services by freely selecting, through a dedicated web platform, the options that

best meet individual and family needs and purchasing products and services at favourable prices thanks to a wide range of agreements. With a constant undertaking to **monitor and adjust the**

services, Plenitude keeps improving its services, in line with international best practices, to provide its employees with an increasingly tailored environment to their needs.

THE EMPLOYEE EXPERIENCE PROGRAM

To facilitate attraction & retention, Plenitude launched the '**Employee Experience**' program in 2022. The program consists of several welfare initiatives that will continue to be developed during 2023, which are developed along three main lines:

"WELL-BEING & ENGAGEMENT"

to promote well-being and work-life balance;

"PURPOSE & ALIGNMENT"

to promote Plenitude's values and identity;

"CULTURE & COMMUNICATIONS"

to improve communication and listening within the Company.

A further implementation of the program, which places the person at the centre of everyday choices and activities, is '**The people experience approach**', which aims to design and develop spaces and services to satisfy people's work and well-being needs.

During 2022, it translated into adopting the People Experience philosophy in designing new spaces and thinking about services to promote and sup-

port people's well-being through the first steps:

- Continuous evolution and improvement of workspaces to promote the well-being of the Plenitude population, also paying attention to the energy aspect of spaces.
- Listening initiatives in cooperation with Eni for the development of new initiatives.

In 2022, the **Beyond Smart Working** course also continued to involve Plenitude people in constructing the new 'fluid' working model, able to read the transformation and reap the full po-

tential and benefits of remote working. To this end, a co-design workshop, a test phase of the identified practices and finally, the definition of the new working model were organ-

ized. Furthermore, a **Train the Trainer** was also conducted in December 2022 to train Ambassadors in order to extend the new model to all Plenitude people during 2023.

THE ORGANIZATIONAL HEALTH INDEX SURVEY:

With a view to continuous improvement, in 2022 the Company implemented the **OHI (Organizational Health Index)** survey, a listening and engagement program aimed at understanding the needs of its employees.

The survey involved all Plenitude employees in Italy and abroad in identifying strengths and opportunities to improve corporate health and promote corporate collaboration and integration. The results will be used to define

long-term improvement actions, and the OHI indicators will be periodically monitored.

4.3.2

Training and development

Plenitude believes in the growth and enhancement its people's skills as a business development driver. To this end, the Company provides diversified training courses that increase knowledge, in technical and soft skill areas, and stimulate motivation.

Training

Confirming this, in 2022 Plenitude invested over **€1.8 million in training** (+6% compared to the €1.4 million spent in 2021), with an **average expenditure** per employee of **€860⁸⁰**.

A total of **58,059 hours of training** were provided in 2022⁸¹ (+29% compared to 45,076 hours provided in 2021), or an **average of 27 hours per capita** (+8% compared to 2021), thus exceeding the target of 25 average hours that had been set for 2025.

The courses were delivered partly digitally and partly through a gradual return to face-to-face: in the latter case, there was a 66% increase over 2021. However, despite the progressive return to the in-person working method, during 2022, the **digital** mode of **training** delivery still remained the **predominant** one, with 75% of training hours delivered digitally, ensuring that a broad audience could make use of the lessons.



Maintaining 27 average hours of employee training per capita in 2025

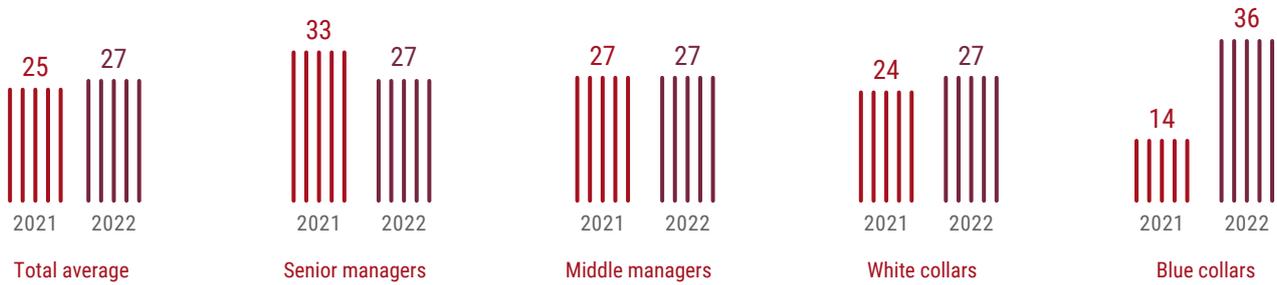
€ 1.8 million investments in training in 2022

27 average training hours per capita +8% vs 2021

80 - For further information on training, please refer to section "[Performance tables](#)".

81 - The 2020 e 2021 data have been appropriately restated following the change in methodology for calculating the indicator.

Training by employee category (average hours)

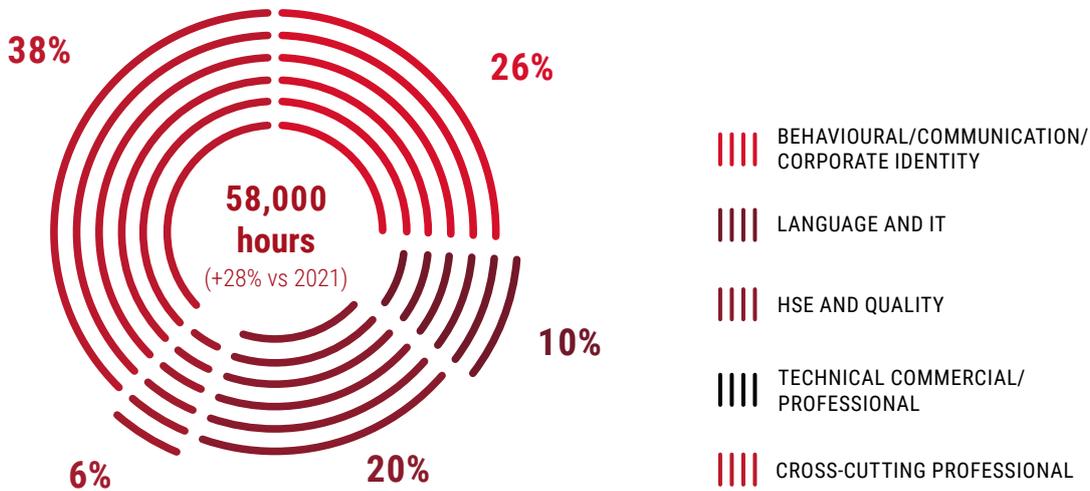


Plenitude will continue to use training as a strategic lever, so the target of 27 average hours of training per employee in 2025 is expected to be maintained.

During the last few years, Plenitude has undertaken a **transformation process** of its business strategy, which is reflected in the training courses offered, through which it aims to provide employees with effective and innova-

tive tools to handle the key topics for business development, in line with its commitment to energy transition and enhancement of human capital.

Training hours by category of course delivered (2022)



Growth paths

Plenitude applies **assessment tools**, i.e. systems for annual performance appraisal of individuals and potential appraisal by population brackets (Junior, Expert and Senior), annual review of the entire Company population and systems for managing professional models, and also to monitor skills. The individual's annual evaluation form includes customised and measurable objectives as well as to qualitative comments. In 2022, the annual performance process fully covered the company population, demonstrating the concreteness and consistency of management's commitment to promoting its people's growth. Plenitude will strive to achieve this also in 2023, complementing the existing tools with '**cross feedback**' mechanisms through which employees will be able to give free feedback on their managers and their overall Eni colleagues, pointing out their strengths and areas for improvement in team management and contributing to their change, in

favour of a shared approach and a more serene and efficient working environment.

In order to support people from the moment they join Plenitude, the Company consolidated its **on-boarding process**, which started in 2021. With a view to continuous improvement, a periodic monitoring survey was carried out to be administered to all employees involved. The onboarding programme also includes the

**100%
of employees
involved in
performance
evaluation in 2022**

assignment of a buddy, i.e. an employee who already has experience in the Company and who voluntarily undertakes to facilitate the integration of new colleagues by solving their

initial doubts and introducing them to company life. In order to continue to accompany the individual on their growth path, among the various development initiatives is the **change management path 'The person at the centre'** launched in December 2022. The project consists of an evolutionary path that works on vision, mindset, emotional climate and execution, simultaneously acting on the motivation of Plenitude people, and is divided into three modules: the first, addressed to the entire population; the second, for middle management and finally one dedicated to the management team.

In 2023, it is planned to continue the change management process and to further improve the on-boarding process through the launch of new initiatives, such as the involvement of the newly hired employee in an event aimed at providing an overview of Plenitude's values, sustainability strategy and organizational structure.

Talent attraction & retention

Plenitude **supports the development of its talents** by creating opportunities for professional growth and enhancing individual skills. The Company offers the opportunity to participate in master courses thanks to several partnerships with universities or training institutions, including the solid partnerships between Eni and Eni Corporate University and Bocconi, Luiss, Politecnico di Milano, Openitaly Elis and the Talent Garden program for the provision of training courses on specific skills.

In addition to training opportunities in collaboration with external partners, Plenitude has organized upskilling courses aimed at acquiring specific knowledge in "Data Governance and Big Data", "Digital Literacy" and "Service Design". Overall, **more than 9,000 hours of training** were delivered in 2022, involving more than **1,100 participants** in the process of developing strategic skills for the Company, exceeding the targets Plenitude had set for the year in question, i.e. the deliv-

**Over 9,000
hours of training
delivered in digital
upskilling courses**

ery of 6,500 hours of training and the involvement of 50% more employees than in 2021.



5

Communities

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5.2	Support to local communities	108



Plenitude is committed to creating shared value for the community, both by spreading the culture of sustainable energy usage in order to expand people's knowledge and act together to contribute to the energy transition, and by supporting local communities, by listening to their expectations and needs, with a view to collaboration and acceleration towards a more sustainable economic system.

2022 PERFORMANCE

MATERIAL TOPIC	KPI	RESULTS 2022
SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE	Articles published for educational purposes	Through Evolvere's Adesso Magazine, 55 articles published 40 e-mobility articles published through Be Charge
	Partnerships	Membership of Assobenefit
	Participation in events	3 events (FirenzeRocks, The Island Experience in Pantelleria, Primavera Sound in Barcelona) >700,000 total admissions
SUPPORT TO LOCAL COMMUNITIES	Investments in local communities	Approximately 1.3 million (+5% over 2021)
		Supported 10 projects against educational poverty in cooperation with Caritas Italiana in the Country

FUTURE TARGETS

MATERIAL TOPIC	OBJECTIVE	TARGET
SOLUTION FOR CUSTOMERS: ELECTRIC MOBILITY	Multi-stakeholder approach for sustainable development	<ul style="list-style-type: none"> Start of Plenitude participation in the WBCSD Work Group Transport & Mobility in 2023
SUPPORT TO LOCAL COMMUNITIES	Creating shared value for local communities	<ul style="list-style-type: none"> Supporting initiatives to combat educational poverty and energy poverty across the Country in 2023
		<ul style="list-style-type: none"> 2 remunerated days per year by 2025 to do volunteering activities

POLICY AND REGULATORY TOOLS

- Eni Code of Ethics
- Eni's Statement on Respect for Human Rights
- Corporate responsibility management system certified according to ISO 26000:2010 standard

5.1

Spreading the culture of sustainable energy usage



Spreading the culture of **sustainable energy usage** is one of Plenitude's⁸² **common benefit purposes**. Therefore, it is one of the objectives the Company is committed to pursuing consistently.

For this purpose, Plenitude invests in **communication activities and the production of special content** addressed to its stakeholders, published through several communication channels and

in collaboration with various organizations in order to increase awareness and guide lifestyles.

Furthermore, as it firmly believes that raising **energy awareness** is a powerful tool for fostering change, the Company shares its technical expertise to collaborate with others **creating educational content** related to energy saving and sustainability issues.

Finally, to expand its capacity to spread good practices on the responsible energy usage and to promote the e-mobility culture, Plenitude **develops partnerships with key players** in the territory and organizes cultural and educational events.

Plenitude's initiatives to spread the culture of sustainable energy usage during 2022



COMMUNICATION



EDUCATION



PARTNERSHIPS
AND EVENTS

82 - Please refer to the Impact Report 2022 of Plenitude for further details.

Plenitude's initiatives to spread the culture of sustainable energy usage during 2022

COMMUNICATION

- The **Clima NoStress** campaign was realised, to spread greater awareness of the responsible use of air conditioning through the creation of posts and reels on Instagram with an ironic, funny tone, which totalled **1,272,652 impressions**.
- In the context of the **Vitamina E** initiative, created in 2020 in collaboration with **Agenzia Giornalistica Italiana (AGI)** to disseminate energy efficiency skills, Plenitude has continued to publish short **articles, videos and podcasts** on the dedicated section of the **agi.com** website, telling the story of how the Company handles **energy efficiency issues**. The magazine received around **200,000 hits**.
- The online page '**Guida al caro energia**' (i.e. Guide to increasing energy costs)⁸³ was published, allowing 12,964 users to deepen their knowledge of the **evolution of the energy market** and the recent changes in context. Moreover, it provides the reader with information on how to contribute to making their homes more energy efficient with sustainable energy use and solutions customised to their different living contexts.
- A **partnership with STEP FuturAbility District**, it is a space that supports the **construction of an inclusive digital society** where anyone can discover the tools and skills needed to build their future. Plenitude was present as a technology and innovation partner at the Fastweb exhibition space. There, it was able to share its knowledge and expertise and tell about Plenitude's positioning as a Company attentive to issues such as sustainability, innovation and accessibility to these.

83 - For further information, please consult the following page: [Guide to Increasing Energy Costs and Solutions | Eni Plenitude](#).

EDUCATION

- **'Feeling the energy' installation at Fuorisalone 2022** in Milan at the Brera Botanical Garden. The purpose was to offer a multi-sensory experience in which the five senses can perceive energy in different ways. By following the itinerary, visitors were accompanied in a **search for the value of energy** in all its facets: sound, light and wind.

Over a week, **6,479 visitors** were registered at the installation, which was also awarded the **"Most Interactive Installation" at the Fuorisalone Awards 2022**. The installation was then taken to the **Jardin Botanico in Madrid** in October 2022 to continue the story started in Italy in one of the geographical areas where Plenitude is present with projects related to the development of the renewable energy market.
- **Educational events were activated** from September 2022 and planned until July 2023, in cooperation with **Coldiretti** as the **main partner**, bringing Plenitude's values and identity to six Italian regional capitals and sharing the strategy for the 'energy transition'.
- Expansion of the **'Adesso' magazine**⁸⁴ by the subsidiary **Evolvere**. The magazine proved a useful tool for strengthening the existing link with young people and users interested in topics on the sustainable use of energy, reaching **20,000 newsletter subscribers** (+67% compared to 2021).
- Continuation of the **publication of 15 articles** by Evolvere in the columns **#evolveregreen** and **#evolvereyoung** dedicated to key topics in the field of sustainability, content that is then republished in graphic form on the Facebook and Instagram platforms. In order to reach a broad and intergenerational audience, Evolvere also participated in several events, speaking to both adults, who could try their hand at the renewable energy quiz, and children. Evolvere tells children about the potential of solar energy through the fairy tale **'The Story of the Brave Friends Who Saved the Beautiful Kingdom'** by the blog **MammaOca**⁸⁵.
- Realisation by BeCharge of the standardisation of the experiential format created for families **'La Via Elettrica-Kids drive the change'** and able to bring people closer to and involve them in the topic of electric mobility in an engaging and fun way. The format was presented at the Umbria Green Festival and Natale degli Alberi in Milan. Furthermore, an installation was installed during Fuorisalone 2022 in Milan in order to promote the project, enabling visitors to get in touch with the world of Be Charge.
- Publication of **40 articles** by BeCharge, to tell the story of **e-mobility** and its evolution through different digital channels: columns on **social media**, the **BeCharge blog** and a **dedicated bi-weekly newsletter**.

84 - For further information, please consult the following page: [Adesso - Evolvere magazine](#).

85 - For further information, please consult the following page: [We chase away the clouds together with Radiant \(evolvere.com\)](#).

PARTNERSHIPS AND EVENTS

- Plenitude's is a **member of Assobenefit**, whose purpose is, among other things, to promote the dissemination of good practices in the exercise of the provisions of the law establishing Società Benefit, to stimulate the correct application of corporate governance and measurement, control and reporting tools for such companies, and to monitor study and research activities in this area.
- **Participation in TEDx events - Micro and Macro in May - and the sustainability-themed TEDx in November** at the Franco Parenti Theatre in Milan, with 500 people attending each evening, as well as online participation through live streaming. By supporting these initiatives, Plenitude has demonstrated its commitment to disseminating useful topics and tools to understand the energy transition better.
- As part of the **partnership with Eataly**, signed in 2019 and active until 2023, a series of activities have been carried out to develop and spread the culture of sustainability, promoting small everyday choices of great value for the individual and the community.
- **Participation at Firenze Rocks (200,000 spectators)**, contributing to the realisation of the event by increasing the efficiency of the Festival's backstage area, powered by a hybrid generator, and of the food area with innovative low-consumption cold rooms. Furthermore, it was possible to relax while charging one's smartphone thanks to photovoltaic panels in the Plenitude area.
- **Participation at The Island Experience in Pantelleria (2,400 in attendance)**, contributing with the installation of electricity columns and photovoltaic panels donated to the host municipality to help achieve the goal of becoming the first carbon-free island in Italy.
- **Participation at Primavera Sound Barcelona (500,000 in attendance)** by carrying out energy efficiency works that contributed to making the festival more sustainable. In particular, Plenitude installed batteries to power one of the stages used by the artists with energy from renewable source and installed photovoltaic panels on the merchandising area.

In the future, Plenitude will continue its efforts to spread the culture of efficient energy use by developing focused communication campaigns, and educational initiatives, initiating new partnerships and participating in events in the region.

5.2

Support to local communities



Approximately
1.3 million €
invested in
projects supporting
communities
in 2022

Being a Benefit Corporation (Società Benefit) means combining profit goals to impact society, communities, **people and the environment positively**⁸⁶.

To this end, in 2022, also through its subsidiaries, Plenitude invested approximately **€1.3 million**⁸⁷ in initiatives to support local communities.

Plenitude's initiatives to support the territory in 2022

DONATIONS

- **Support for Caritas Italiana** in enhancing activities and interventions against **educational poverty**. In particular, Plenitude supported **ten projects in Italy** (three in the North and seven in the South) involving about **600 young people between 10 and 29 years of age**. Young people from disadvantaged communities were involved in workshops and activities to give them the opportunity to embrace their talents and understand how to cultivate them consciously, limit school drop-outs and help NEETs (young people not in employment, education or training) to build their future. Some examples of the projects supported were theatre workshops, videomaking, emotion management, 'integrating skills' for the disabled and test preparation courses for university selections. Thanks to Plenitude's support, vocational traineeships, school reinforcement and remedial work, and sports and volunteering socialisation courses were activated.
- **Partnership with Humana People to People**, thanks to which **Ecoboxes** were sent to each Plenitude office during the Christmas period, enabling the collection of **615 kg of clothes and toys** destined for people in distress or poverty, i.e. children and adults in the Countries where Humana operates. This initiative also enabled participation in Humana education and training projects in Brazil, India, Malawi, Mozambique and Zambia.

86 - For more information on the impacts generated by Plenitude, please refer to the Plenitude 2022 Impact Report.

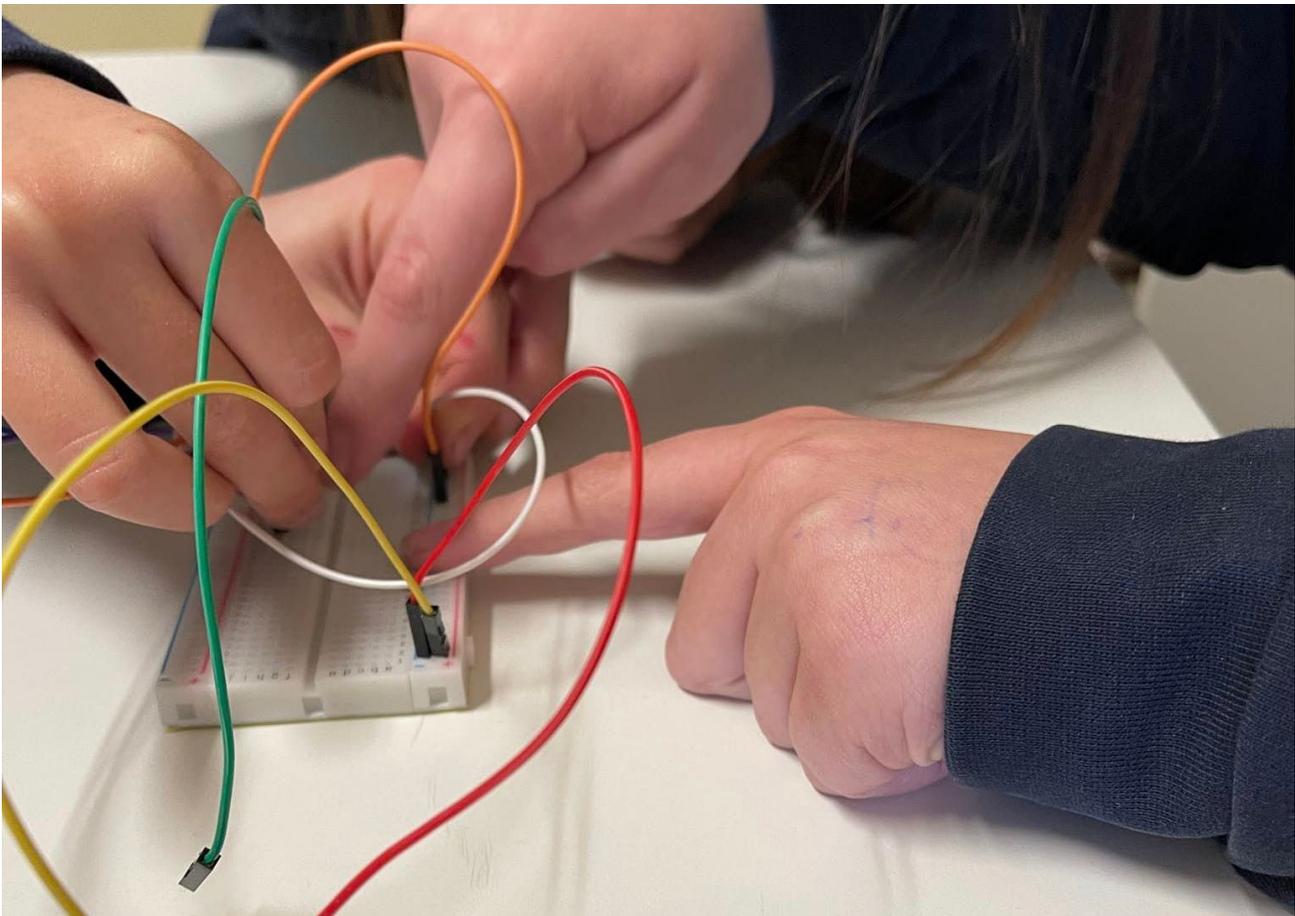
87 - For further information on community investments, please refer to section "[Performance tables](#)".

SPONSORSHIPS

- Participation as a sponsor of **RunForInclusion** in Milan, the first fun and non-competitive run open to all, where the values of diversity, inclusion, sustainability and celebrating uniqueness in all its forms were shared. Participation in this initiative was an important opportunity to showcase **Plenitude's commitment** to all sustainability issues and emphasise how including diversity is one of the Company's core values.
- Cultural activities: **Bella Family**, the project planned for the 2022-2023 school year, stems from the need to **make the new generations aware** of the importance of adopting 'smart' behaviour in the family, i.e. oriented towards the digitalisation of services and more sustainable consumption choices, to achieve not only savings in terms of money and time but also a lower impact on the environment.

INVESTMENTS IN THE COMMUNITIES

- Launched, **together with the Associazione Nazionale Presidi (ANP)**, the initiative '**Più conosco meno consumo**' (The more I know, the less I consume), which outlines a citizenship path for primary school pupils (particularly from 9 to 11 years old). The project deals with energy sustainability topics through media education and digital well-being. It took place in Turin, Florence, Rome, Bari, Palermo and Cagliari in twelve state-run comprehensive schools involving approximately 900 pupils.



Methodological note

Reporting criteria and principles

The Plenitude Sustainability Report, voluntarily published annually, aims to describe the material sustainability impacts for Plenitude and its key stakeholders. The information reported describes the management methods, policies, activities and main achievements during the year concerning non-financial aspects, as well as future

commitments related to them. The document, which Plenitude's Board of Directors approved on 23 March 2023, complies with the Global Reporting Initiative's (GRI) "GRI Sustainability Reporting Standards" (GRI Standards 2021), under the "in accordance with" option, in order to provide an accurate and quantitative representation of the

performance achieved. The section "GRI Content Index and list of additional KPIs" contains the list of GRI indicators that have been disclosed and the reference to the paragraph that deals with the related information, a list of the other KPIs reported.

Key performance indicators

The data and information reported in the Sustainability Report were selected based on a materiality analysis that has enabled the identification of the most relevant sustainability issues for Plenitude and its stakeholders (for more details, see section "Materiality Analysis"). Key performance indicators' scopes are aligned with the objectives set by the Company and represent the

potential impact of the activities managed by Plenitude. Unless otherwise specified, the figures and information refer to the financial year ending 31 December 2022 (performance for 2021 and 2020 is also shown for comparative purposes). They are the best possible representation of performance based on the data available when this document is drawn

up. Most of the quantitative data used to calculate KPIs are managed by specific Company software, that allow them to be collected and aggregated automatically. The calculation methods used to determine the indicators are described in the "Calculation methodologies" section.

Reporting boundary

The data and key performance indicators represent the share of KPIs reported at a consolidated level by Eni's Consolidated Non-Financial Statement and Sustainability Report (Eni for) 2022, considering the consolidated Italian and foreign companies at 31 December of the reporting year (where not otherwise specified). With regard to data on health and safety,

environment and energy consumption, the operator reporting criterion is adopted, i.e., 100% values are reported in the assets over which Plenitude has operational control, excluding indirect emissions which are reported on an equity basis⁸⁸. PLT Group companies are also excluded from the scope because they were acquired at the end of December of the reporting year.

For any clarification about the present Sustainability Report, you can contact the Sustainability & ESG Unit at the following e-mail address: sostenibilita@eniplenitude.com

88 - According to this approach, emissions avoided are accounted for on the basis of the share held in each asset, whether operated by Plenitude or by third parties.

Calculation methodologies

Economic value

The economic value generated represents the wealth generated by the Company in carrying out its activities.

A significant part of this value is, in turn, distributed (economic value distributed) in the form of operating costs, wages and salaries for employees, payments to capital suppliers and payments to the Public Administration.

The residual portion of economic value generated that is not distributed constitutes the economic value retained.

GOVERNANCE

Training anti-corruption

Training delivered through e-learning, general workshops and job-specific training.

Chief Executive Officer vs employee median pay ratio

The pay ratios between the Plenitude Chief Executive Officer and the median remuneration of employees in Italy and employees abroad are reported.

They are calculated with reference to both fixed remuneration and total remuneration. Total remuneration includes fixed and variable monetary remuneration components, the taxable value of shares granted in 2019 and vested in 2022, and benefits valued.

CLIMATE AND EMISSIONS

Installed capacity from renewables

The indicator is measured as the maximum capacity of power plants that use renewable energy. The capacity is considered "installed" once the power plants are in operation or the mechanical completion phase has been reached. The mechanical completion represents the final construction stage excluding the grid connection.

GHG emissions

Scope 1 emissions:

are the emissions directly generated by the Company's sources or those controlled by the Company. Direct GHG emissions include the following gases: CO₂, CH₄ and N₂O. The Global Warming Potential used for conversion to CO₂ equivalent is 25 for CH₄ and 298 for N₂O, according to IPCC, 4AR.

The emissions calculation is derived from estimated activity data (e.g. fuel consumed, electricity, distance travelled) and emission factors, consistent with Regulation EU-ETS 2018/2066: table of the standard national parameters for the year in progress and with the API Compendium.

Scope 2 emissions (Location Based):

are the indirect GHG emissions related to power generation and heat purchased from third parties and consumed in the Company's assets. Indirect GHG emissions include the following gases: CO₂, CH₄ and N₂O. The Global Warming Potential used for conversion to CO₂ equivalent is 25 for CH₄ and 298 for N₂O (IPCC, 4AR).

The calculation of emissions is derived from purchased electricity and IEA emission factors, which consider the average energy mix of the Countries of origin.

Scope 3 emissions:

are the indirect GHG emissions related to Plenitude's value chain. According to the WBCSD/WRI GHG Protocol of the Corporate Value Chain (Scope 3) accounting and reporting standard, and the IPECA standard, Scope 3 indirect GHG emissions are divided into 15 categories.

The consumption of gas sold to customers (category 11) and those related to electricity generation for the retail segment (category 3) are considered for Plenitude. For calculating these emissions, the residual mix factors taken from European Residual Mixes 2021, Information reported by national Competent Bodies, Association of Issuing Bodies (AIB), Eurostat and the official national ISPRA factors for gas consumption are used for purchased electricity.

GHG emissions avoided

Relating to **energy production from renewable sources**: the calculation is made using specific Country emission factors, in compliance with Eni's 'Methodologies for estimating greenhouse gas emissions', based on international best practices (e.g. WBCSD/WRI GHG Protocol for methodologies and IEA for emission factors).

Referring to **energy requalification** interventions:

- **CappottoMio**: Evaluation of avoided emissions using a Conventional Energy Performance Certificate as per 12.2 Annex A of Italian Legislative Decree 6 August 2020 providing the value of CO₂ emissions in kg/m² per year. Before 6 August 2020, energy savings, and thus emission reductions, were quantified by reference to the pre- and post-intervention Energy Performance Indices for heating as declared for ENEA tax deductions (the 2022 figure takes into account savings from previous years).
- **EPC (Energy Performance Contract)**: Energy saving is evaluated as the difference between the monitored post-intervention consumption and the calculated pre-intervention consumption. Reference is made to the table of updated national standard parameters published by the Ministry of the Environment and Energy Security and to the authorizations to emit Greenhouse Effect Gases for thermal energy. In contrast, reference is made for electricity to the emission factor for electrical consumption of the 363/2022 report of the Italian Institute for Environmental Protection and Research (ISPRA) referring to the updated efficiency and decarbonization indicators of the national energy system and the electrical sector.
- **TEE (Energy Efficiency Obligations)**: Consumption data is monitored and verified by the GSE to obtain TEEs, for which the conversion parameter taken from the updated national standard parameter table published by the Italian Ministry of the Environment and Energy Security is used with reference to authorizations to emit Greenhouse Gases.

Referring to the **electric mobility services**: The energy sold at the charging points was converted into km travelled, calculating an average consumption of the Italian electric vehicle fleet of 5.13 km per kWh. Similarly, considering the average emissions (ISPRA) of the Italian ICE electric fleet (internal combustion vehicles), it is possible to estimate a saving of 0.116 kg of CO₂ per km travelled in electric mode, 0.3755 g of NO_x per km, 0.0222 g of PM2.5 per km and 0.0322 of PM10 per km.

BUSINESS SUSTAINABILITY

Biodiversity

Number of sites overlapping with protected areas and Key Biodiversity Areas (KBAs): operating sites in Italy and abroad, which are located within (or partially within) the boundaries of one or more protected areas or KBAs (December of each reference year).

Number of sites adjacent to protected areas and to KBAs: operating sites in Italy and abroad which, while outside the boundaries of protected areas or KBA, are less than 1 km away (December of each reference year).

The sources used for the census of protected areas and KBAs are the "World Database on Protected Areas" and the "World Database of Key Biodiversity Areas" respectively; the data was made available to Eni in the framework of its membership in the UNEP-WCMC Proteus Partnership.

There are some limitations to consider when interpreting the results of this analysis:

- it is globally recognised that there is an overlap between the different databases of protected areas and KBAs, which may have led to a certain degree of duplication in the analysis (some protected areas/KBAs could be counted several times);
- the databases of protected or key biodiversity areas used for the analysis, while representing the most up-to-date information available at the global level, may not be complete for each Country.

PEOPLE

Headcount data

Number of employees expressed as Headcount (HC) as of December 31.

Pay Ratio

The **gender pay ratio data for fixed and total remuneration** compares remuneration at the same role level and seniority.

The gender '**raw pay ratio**' is calculated solely based on gender and not based on equal role level and seniority.

Industrial relationships

Employees covered by collective bargaining agreements: are those employees whose employment relationship is governed by collective agreements or contracts, whether national, industry, Company or site.

Seniority

Average number of years worked by employees at Plenitude.

Hours of training

Hours provided to Plenitude employees through training courses (classroom and online) and on-the-job training. Average training hours are calculated as total training hours divided by the average number of employees in the year.

Turnover rate

Ratio between the number of new hires added to terminations of permanent contracts and permanent employment for the previous year.

Security

TRIR: total recordable injury rate (injuries leading to days of absence, medical treatments and cases of work limitations). Numerator: number of total recordable injuries; denominator: hours worked in the same period. Result of the ratio multiplied by 1,000,000.

High-consequence work-related injuries rate: injuries at work with days of absence exceeding 180 days or resulting in total or permanent disability. Numerator: number of injuries at work with serious consequences; denominator: hours worked in the same period. Result of the ratio multiplied by 1,000,000.

Near miss: an accidental event, the origin, execution and potential effect of which is accidental in nature but differs from an accident only in that the result has not proved damaging, due to luck or favourable circumstances, or to the mitigating intervention of technical and/or organizational protection systems. Those accidental events that have not turned into damage or injuries are considered near misses.

Due to the nature of its business, Plenitude's activities are predominantly characterized by staff employment in **office and commercial activities**, which exposes them to hazard related to activities on electrical equipment, that is mitigated by maintenance, training, and certification activities where provided.

However, **the most critical hazards** that have been identified are connected to **working at heights**, followed by the use of transportation equipment. During 2022, the most recorded events were asset damages. Mitigation actions involve the assignment and use of appropriate PPE, collective protection systems, education, information and training, health surveillance, and use of vehicle monitoring systems for the most critical geographic areas.

Material topics definitions

	TOPIC	DESCRIPTION
GOVERNANCE	Business ethics and integrity	Compliance with the principles of integrity and professional ethics, in accordance with laws and regulations
	Data Protection & Cybersecurity	Protecting the security and privacy of Company data, ensuring its traceability and transparency through control systems
CLIMATE AND EMISSIONS	Climate change and GHG emissions	Promoting actions to reduce greenhouse gas emissions to contribute to the achievement of carbon neutrality targets and to the energy transition
	Solutions for customers from renewable energies	Offer of energy from renewable sources (e.g., wind, photovoltaic...)
	Solution for customers: energy efficiency	Solutions for improving the energy efficiency of homes and businesses, such as building energy requalification, smart homes, etc.
	Solution for customers: electric mobility	Solutions to promote the development of electric mobility

IMPACTS

SDGs

Positive impact: Counteracting the spread of unlawful practices through anti-corruption monitoring and training activities; creating value through investments in the territories of presence

Negative impact: Possible corruption and illegal conduct (tax evasion, antitrust)



Positive impact: Protecting the IT security and privacy of customers in the Countries where the Company operates

Negative impact: Loss of data and personal information of employees, customers, partners, etc.



Positive impact: Reducing climate-changing emissions through decarbonization strategies, using low environmental impact technologies and promoting actions to reduce greenhouse gas emissions in order to contribute to the energy transition and achievement of the carbon neutrality targets

Negative impact: Failure to meet declared climate change emission targets

Positive impact: Reducing climate-changing emissions by providing energy from renewable sources

Negative impact: Higher environmental impact caused by not providing energy from renewable sources



Positive impact: Reducing climate-changing emissions through energy-efficient solutions for homes and businesses, such as building energy requalification and energy-efficient solutions

Negative impact: Failure to reduce climate-changing emissions caused by the Company's poor supply of energy-efficient products and services



Positive impact: Development of the necessary infrastructure for the deployment of electric mobility

Negative impact: Slowing down the process of deployment of the electric vehicle charging network

TOPIC	DESCRIPTION
BUSINESS SUSTAINABILITY	<p>Development of new solutions to offer customers innovative products and services and improve business management, to anticipate market demands and future regulatory developments</p>
	<p>Digitalisation of the products and services offered and of the internal processes, exploiting new technologies, to optimise business monitoring and management</p>
	<p>Management approach aimed at offering customers quality products and services that are innovative and in line with their needs to establish a solid, long-lasting relationship of trust with them. Maintaining direct involvement and maintaining a constant dialogue with the customers to build fair, transparent and trustworthy relationships and ensure a high level of customer satisfaction. The quality of the solutions offered represents a fundamental prerequisite for customer satisfaction</p>
	<p>Incorporating circular economy principles into the conduct of business, promoting the responsible and efficient use of resources; responsible water management, reducing water consumption and waste; protection of biodiversity, to ensure the preservation of the natural environment and ecosystems</p>
	<p>Responsible management of relations with suppliers based on behaviour oriented towards full respect for legality, transparency, and the principles of social and environmental sustainability</p>

IMPACTS

SDGs

Positive impact: Availability of state-of-the-art products and services to customers through the use of innovative digital technologies

Negative impact: Lack of opportunity for customers to have technologically advanced products and services due to low investment by the Company

Positive impact: Establishing solid relationships with customers by offering products in line with their needs and listening and customer care services

Negative impact: Failure to adapt products and services to the market environment, with consequent reputational repercussions and loss of competitiveness

Positive impact: Responsible management of natural resources, conservation of the environment and ecosystems, including through a preliminary environmental impact analysis of sites where renewable energy plants are to be built

Negative impact: Possible environmental damage and loss of biodiversity caused by a lack of environmental impact analysis of sites where renewable energy plants are to be built

Positive impact: Dissemination and application of greater environmental and social sustainability principles and good practices through the involvement of suppliers and supply chain partners (e.g. awareness-raising and training activities and related monitoring)

Negative impact: Possible violations of workers' rights and negative environmental impacts of companies in the supply chain, due to the Company's failure to monitor



	TOPIC	DESCRIPTION
PEOPLE	Development and well-being of people	Providing employees with personal and professional growth opportunities, investing in the continuous development and updating, trying to attract and retain talents and also creating conditions of well-being for all workers, ensuring a life-work balance through welfare plans able to meet their needs
	Health and safety	Protection of the health, safety and psychophysical integrity of the people, ensuring the safety of employees and third parties and spreading the culture of health and safety through targeted campaigns and initiatives
	Diversity and inclusion	Inclusive working environment, which encourages respect and recognises the value of everyone's diversity, rejecting any discriminatory behaviour
	Human rights	Respect for the fundamental rights and freedoms of workers and local communities, guaranteeing that human rights are also guaranteed throughout the value chain
COMMUNITIES	Spreading the culture of sustainable energy usage	Spreading the culture of sustainable energy usage, enhancing the use of energy from renewable sources and educating people to conscious and efficient energy consumption
	Support to local communities	Development of initiatives to support local communities in the areas where the Company operates, to create value in the territory

IMPACTS

SDGs

Positive impact: Enhancing the skills of Plenitude people and improving career opportunities through continuous training and talent retention. Increased well-being through the development of adequate welfare plans

Negative impact: Possible inadequate training of Plenitude people, non-compliance with contractual regulations, job insecurity and lack of attention to well-being resulting in loss of key resources

Positive impact: Minimising the risk of accidents and injuries through the use of remote activity monitoring technologies, training, prevention and awareness-raising on health and safety issues

Negative impact: Injuries and/or occupational diseases and/or damage to health due to non-compliance with health and safety regulations, breakdown and/or malfunction of company facilities and assets, exposure to dangerous, harmful, flammable substances, etc.

Positive impact: Improving the corporate climate through the development of appropriate equal opportunities and social inclusion plans

Negative impact: Presence of instances of discrimination due to poor spreading of the culture of inclusion and lack of opportunities for confrontation arising from the integration of diversity

Positive impact: Protection and respect of human rights through due diligence on corporate activities and those of suppliers and business partners, as well as to continuous training on these topics

Negative impact: Possible violation of the human rights of workers and local communities in the Countries where the Company operates due to the lack of adequate supervision on these issues

Positive impact: Spreading the culture of sustainable energy usage in order to make energy consumption more mindful and efficient, reducing waste.

Negative impact: Less collective focus on the efficient use of energy resources

Positive impact: Promotion of programmes and initiatives aimed at encouraging the sustainable development of the territory, also through the management of relations with associations and authorities

Negative impact: Negative impacts on local communities due to the exploitation of natural resources (water, soil) and their possible unfair compensation



Performance Tables

The generation of shared value

Direct economic value generated and distributed		2020	2021	2022
Economic value generated	(mln €)	6,089	7,384	12,728
Economic value distributed		5,631	7,021	12,247
of which: operating costs		5,286	6,616	11,846
of which: wages and salaries for employees		164	149	259
of which: payments to capital providers		169	217	56
of which: payments to Public Administration		12	39	86
Economic value retained		458	363	481

Governance

Composition of the organization governing bodies		2021	2022
Members of Plenitude Board of Directors	(number)	5	5
By role	(number)		
executive		1	1
non- executive		4	4
independent		0	0
non-independent		5	5
By age group	(%)		
Members aged under 30		0	0
Members aged 30-50		60	40
Members aged over 50		40	60
Women members of the BoD	(number)	3	3
Board of Directors Annual Meetings	(number)	12	16
Average attendance Board of Directors Annual Meetings	(%)	95	100
Presence of women in the Supervisory Body	(%)	33	40

Chief Executive Officer vs employee median pay ratio**2022**

Employees in Italy	(number)	
Ratio between fixed remuneration of CEO/GM and median fixed remuneration of employees		11
Ratio between total remuneration of CEO/GM and median total remuneration of employees		20
All employees	(number)	
Ratio between fixed remuneration of CEO/GM and median fixed remuneration of employees		11
Ratio between total remuneration of CEO/GM and median total remuneration of employees		21

Internal Control and Risk Management System**2020****2021****2022**

Integrated audits	(number)	8	3	6
Scheduled audits		6	2	5
Spot audits		0	0	0
Follow-up		2	1	1
Audit actions with anti-corruption verifications		3	0	2
Audit interventions on processes contributing to SDG targets		0	0	5
E-learning for managerial roles		1	1	1
E-learning for other roles		1	1	1
General workshop		1	3	5
Job specific training		2	6	2

Total number of employees who have received training in the field of anti-corruption**2020****2021****2022**

TOTAL	(number)	358	1,091	2,194
Senior managers		0	40	76
Middle managers		119	328	737
White collars		239	723	1,365
Blue collars		0	0	16

Climate and emissions

Emissions and Energy		2020	2021	2022
Direct GHG emissions (Scope 1)	(tonnes of CO ₂ eq.)	5,559	4,907 ⁸⁹	4,869
Indirect GHG emissions (Scope 2) Location-based		1,013	1,828 ⁹⁰	3,608
Indirect GHG emissions (Scope 3)		17,975,000	18,279,000	15,154,000
of which 'electricity (marketed)' (Category 3)		2,738,000	2,719,000	1,532,000
of which 'use of products sold' (Category 11)		15,237,000	15,561,000	13,622,000
Carbon credits from REDD+ projects for Category 11			33,180	845,790
Indirect GHG emissions (Scope 3) net of offsets		17,975,000	18,246,000	14,308,000
GHG emissions avoided thanks to electricity production from renewable sources		187,000	512,000	1,211,000
Fuel consumption	(GJ)	49,671	44,134	35,534
of which: Natural gas		40,774	31,849	18,374
of which: Diesel		8,893	12,238	16,930
of which: Petrol		4	47	231
Electricity consumption from other companies		17,400	32,941	78,432
Heating consumption		1,782	3,286	0
Total energy consumed		68,854	80,362 ⁹¹	113,967

89 - The reported 2021 Scope 1 emission figure of 4,907 tCO₂eq. changed from the total reported in the 2021 Sustainability Report (2,666 tCO₂eq.). This was mainly due to the refinement of the data taken into account, where both combustion emissions and fugitive emissions of CO₂+CH₄+N₂O (not included in last year's figure) were included.

90 - The 2021 Scope 2 emissions figure of 1,828 tCO₂eq. changed from the total reported in the 2021 Sustainability Report (2,151 tCO₂eq.). This was mainly due to the updating of the calculation methodology and the refinement of the data considered.

91 - The consumption figure in GJ was calculated according to Eni's methodology and taken from the parent company's database, refining the data taken into consideration and the calculation method itself. Figures for 2021 and 2020 were also updated.

Installed capacity by regulatory regime		2020	2021	2022
Total installed capacity	(MW)	311	1,127	2,198
Installed capacity from solar sources		241	535	1,178
Installed capacity from onshore wind sources		63	585	1,013
Storage		7	7	7
Installed capacity: Italy		84	438	844
Installed capacity from solar sources		84	88	175
Installed capacity from onshore wind sources		-	350	669
Storage		-	-	0
Installed capacity: Kazakhstan		48	91	96
Installed capacity from solar sources		-	-	0
Installed capacity from onshore wind sources		48	91	96
Storage		-	-	0
Installed capacity: Australia		64	64	64
Installed capacity from solar sources		59	59	59
Installed capacity from onshore wind sources		-	-	0
Storage		6	6	6
Installed capacity: United States		87	268	797
Installed capacity from solar sources		71	252	781
Installed capacity from onshore wind sources		15	15	15
Storage		1	1	1
Installed capacity: Spain		-	129	283
Installed capacity from solar sources		-	-	50
Installed capacity from onshore wind sources		-	129	233
Storage		-	-	0
Installed capacity: France		-	108	114
Installed capacity from solar sources		-	108	114
Installed capacity from onshore wind sources		-	-	0
Storage		-	-	0

Net energy production by energy source and regulatory regime		2020	2021	2022
Total Net energy production	(GWh)	308	956	2,553
of which: Solar		192	368	1,135
of which: Onshore wind		116	588	1,418
Net energy production: Italy		112	388	818
of which: Solar		112	116	136
of which: Onshore wind		-	272	682
Net energy production: Kazakhstan		111	212	330
of which: Solar		-	-	0
of which: Onshore wind		111	212	330
Net energy production: Australia		2	6	2
of which: Solar		2	6	2
of which: Onshore wind		-	-	0
Net energy production: United States		83	270	916
of which: Solar		78	219	861
of which: Onshore wind		5	51	55
Net energy production: Spain		0	54	352
of which: Solar		-	-	0
of which: Onshore wind		-	54	352
Net energy production: France		0	14	135
of which: Solar		-	14	135
of which: Onshore wind		-	-	0
Electricity sales		2020	2021	2022
Plenitude	(TWh)	12.520	16.491	18.766
Retail		8.533	11.351	12.105
Business		3.987	5.140	6.661
Italy		7.241	7.669	9.143
Retail		5.559	5.806	6.557
Business		1.682	1.863	2.587
Greece		0.537	0.739	0.866
France		4.742	5.433	5.073
Iberian Peninsula		3.684	2.650	3.684

Business sustainability

Call centre performance - Retail Italy		2020	2021	2022	ARERA STANDARDS
Phone calls by customers who were able to talk to an operator (service level)	(%)	95.4	96.8	95	85
Average waiting time	(seconds)	228 ^(a)	166	221	180
First Call Resolution (FCR)	(%)	93	92	93	
Self Care (transactions carried out by customers independently out of total requests)	(%)	48	47	50	

(a) Impact of COVID-19 on average waiting times.

Satisfaction of customers regarding telephone services - Retail Italy		2020	2021	2022
Resolvability of telephone service requests	(%)	85.3	86.1	87.1
Satisfaction with the customer telephone service	(%)	84.7	85.9	86.7
Customer Effort Score (CES) ^(a)	(score)	85.9	86.6	86.8

(a) The CES assesses to what extent the customer feels at ease when interacting with the Company.

Customer satisfaction - Retail Italy		2021^(a)	2022^(a)
Customer satisfaction	(%)	69.9	82.6
NPS Relational ^(b)	(score)	-1.5	+22.2

Source: Ipsos, Customer Satisfaction Survey for Eni Plenitude on a statistically representative sample of residential customers.

(a) Average of two annual waves.

(b) The ratings given are on a scale of 0 to 10, the value represented in the text being the difference between the percentage of people giving a value between 9 and 10 (Promoters) and the percentage of people giving a value between 0 and 6 (Detractors). Neutral ratings are those between 7 and 8.

New suppliers who have been subjected to assessment through		2020	2021	2022
New suppliers assessed using social criteria	(%)	100	100	100

Waste		2020	2021	2022
Total waste generated	(thousands of tons)	5.30	4.11	7.86
Hazardous waste, directed to:		0	0	0
Preparation for reuse		0	0	0
Recycling		0	0	0
Other recovery options		0	0	0
Incineration		0	0	0
Landfill		0	0	0
Other disposal operations		0	0	0
Non-hazardous waste, directed to:		5.30	4.11	7.86
Preparation for reuse		3.41	3.15	5.94
Other recovery options				
Incineration		0	0	0
Landfill		1.89	0.96	1.92
Other disposal operations		0	0	0

**Number of protected areas or priority areas
for biodiversity conservation (KBA) overlapping
with Plenitude's operating sites**

2022

	<i>Overlapping with operating sites</i>	<i>Adjacent to operating sites (<1km)</i>
Operating sites overlapping with protected areas ^(a) (number)	9	23
Protected areas Overlapping/ Adjacent to operating sites, of which:	15	33
UNESCO World Heritage Natural Sites	0	0
Natura 2000	10	18
IUCN ^(b)	1	6
Ramsar ^(c)	0	0
Other Protected Areas	0	2
KBA	4	7

(a) Plenitude's operational site/concession may result in overlap/adjacent to more protected areas or KBAs.

(b) Protected areas with an assigned IUCN (International Union for Conservation of Nature) management category.

(c) List of wetlands of international importance identified by the Countries that signed the Ramsar Convention in Iran in 1971 and which aims to ensure the sustainable development and conservation of biodiversity in these areas.

People

Employment		2020	2021	2022
Employees	(number)	1,573	2,027	2,347
Men		903	1,181	1,294
Women		670	846	1,053
Italy		1,167	1,427	1,649
Abroad		406	600	698
Africa		0	0	0
Americas		0	5	19
Asia		0	6	7
Australia and Oceania		0	0	4
Rest of Europe		406	589	668
Employees abroad by category		402	585	674
Italian expatriates		4	14	23
International expatriates (including Third Country National)		0	1	2
Employees by employee category:				
Senior managers		49	69	91
In Italy		44	60	76
Abroad		5	9	15
Middle managers		555	701	802
In Italy		320	430	498
Abroad		235	271	304
White collars		954	1,215	1,399
In Italy		789	922	1,021
Abroad		165	293	378
Blue collars		15	42	55
In Italy		14	15	54
Abroad		1	27	1
Senior and middle managers abroad		236	268	294
Employees with permanent contracts		1,557	1,998	2,298
In Italy		1,166	1,425	1,627
Abroad		391	573	671
Employees with fixed contracts		16	29	49
In Italy		1	2	22
Abroad		15	27	27

Employment		2020	2021	2022
Full time employees		1,528	1,984	2,302
In Italy		1,123	1,385	1,606
Abroad		405	599	696
Employees with part-time contracts		45	43	45
In Italy		44	42	43
Abroad		1	1	2
Atypical temporary workers (agency workers, contractors, etc.)		87	148	163
In Italy		31	48	54
Abroad		58	100	109
Employees by educational qualification:				
Degree		891	1,203	1,594
Secondary school diploma		581	677	649
Less than secondary school diploma		101	147	104
New hires with permanent contracts		108	194	335
Terminations of permanent contracts		161	95	251
Turnover rate^(a)	(%)	17	18	29
Seniority (Italy)	(years)	17.35	15.45	11.85
Senior managers		16.61	15.46	16.00
Middle managers		14.9	12.91	10.95
White collars		18.68	16.82	12.57
Blue collars		0.95	3.80	0.76
Seniority (Abroad)		5.43	4.46	4.66
Senior managers		19.18	14.26	12.74
Middle managers		4.04	4.22	4.62
White collars		6.89	4.65	4.31
Blue collars		22.97	1.57	24.96
Terminations of permanent contracts		163	95	251
of which: resignations		32	70	103
of which: retirements		118	12	131
of which: number of dismissals		8	12	13
of which: other		5	1	4

(a) Ratio between the number of new hires + terminations of permanent contracts and the permanent employment of the previous year.

Industrial relations		2020	2021	2022
Employees covered by collective bargaining agreements	(n)	1,573	1,870	2,313
Employees covered by collective bargaining agreements	(%)	100	92	98
Italy		100	100	100
Abroad		99	72	95.90
Consultations, negotiations with trade unions on organizational changes	(n)	42	29	42
Employees who are members of a trade union		433	455	388
Employees who are members of a trade union	(%)	27	22	16.40

Employees by employee category, age group and gender	2020		2021		2022	
	<i>Men</i>	<i>Women</i>	<i>Men</i>	<i>Women</i>	<i>Men</i>	<i>Women</i>
	<i>(%)</i>	<i>(%)</i>	<i>(%)</i>	<i>(%)</i>	<i>(%)</i>	<i>(%)</i>
Total	57.4	42.6	58.3	41.7	55.1	44.9
Senior managers	4.9	0.7	5.1	1.1	5.6	1.7
Under 30	0.0	0.0	0.0	0.0	0.0	0.0
30-50	47.7	20.0	50.0	33.3	52.1	50.0
Over 50	52.3	80.0	50.0	66.7	47.9	50.0
Middle managers	38.6	30.7	38.4	29.2	36.4	31.4
Under 30	6.0	8.3	6.4	6.5	6.4	7.6
30-50	66.8	71.4	68.7	71.3	73.9	75.8
Over 50	27.2	20.4	24.9	22.3	19.7	16.6
White collars	54.8	68.5	54.3	67.8	53.8	66.8
Under 30	8.9	7.8	14.5	10.5	22.7	20.3
30-50	43.8	53.2	45.9	54.7	50.1	54.8
Over 50	47.3	39.0	39.6	34.8	27.2	24.9
Blue collars	1.7	0.0	2.2	1.9	4.2	0.1
Under 30	0.0	0.0	3.8	25.0	9.3	0.0
30-50	93.3	0.0	88.5	75.0	70.4	100.0
Over 50	6.7	0.0	7.7	0.0	20.4	0.0

Hires	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
	(%)	(%)	(%)	(%)	(%)	(%)
New hires with permanent contracts	61.5	38.5	67.7	32.3	36.9	63.1
Under 30	31.9	28.9	26.5	27.0	33.1	38.7
30-50	61.1	62.2	69.7	68.3	62.9	59.4
Over 50	6.9	8.9	3.8	4.8	4.0	1.9
Turnover	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
	(%)	(%)	(%)	(%)	(%)	(%)
Turnover	0.2	0.2	0.2	0.1	0.2	0.4
Under 30	0.5	0.3	0.7	0.5	0.4	1.2
30-50	0.2	0.1	0.3	0.2	0.2	0.3
Over 50	0.2	0.2	0.0	0.0	0.3	0.2

Gender Pay Ratio		2020	2021	2022	2020	2021	2022
		Fixed remuneration			Total remuneration		
Employees in Italy (women vs. men)	(number)						
Total Pay Ratio		97	97	98	98	97	99
Senior Manager		86	92	90	89	85	93
Middle Manager e Senior Staff		96	96	97	97	97	98
White collars		98	98	99	99	98	100
Blue collars		n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
All employees (women vs. men)	(number)						
Total Pay Ratio		97	97	97	98	97	98
Senior Manager		86	92	90	89	85	93
Middle Manager e Senior Staff		97	97	97	97	97	96
White collars		98	98	99	99	98	99
Blue collars		n.a.	83	n.a.	n.a.	85	n.a.

Management of reports regarding human rights violations

		2020	2021	2022
Whistleblowing files that have been closed during the year divided according to the outcome of the investigations, of which:	(number)	0	1	2
Founded assertions		0	0	0
Partially founded		0	0	0
Unfounded assertions		0	1	1
Not ascertainable		0	0	0
Not applicable		0	0	1
Action plans implemented		0	0	0
Action plans which have been implemented and whose results have been verified throughout review processes		0	0	0

Health⁹²

		2021	2022
Health Impact Assessments carried out	(number)	0	0
Employees included in health surveillance programs		1,682	1,936
Number of health services provided		1,715	2,694
of which: to employees		1,697	2,689
of which: to contractors		9	5
of which: to family members		9	0
of which: to others		0	0
Number of registrations for health promotion initiatives		3	1
of which: to employees		81	11
of which: to contractors		30	5
of which: to family members		0	0
OIFR Occupational Illness Frequency Rate	(reports of occupational disease/hours worked) x 1,000,000	0	0
Occupational disease reports received	(number)	0	0
Employees		0	0
Previously employed		0	0
of which, out of the total number of complaints: women		0	0
of which, out of the total number of complaints: men		0	0

92 - Due to a change in the data collection system, only data from 2021 and 2022 are available, and therefore only reported, and the scope of this data does not include the PLT Group.

Employee and contractor injuries⁹³		2020	2021	2022
Number of injuries	(number)	0	0	1
Employees		0	0	0
Contractors		0	0	1
Men		0	0	1
Women		0	0	0
TRIR (Total Recordable Injury Rate)	(total recordable injuries/hours worked) x 1,000,000	0	0	0.23
Employees		0	0	0.00
Contractors		0	0	0.86
Italy		0	0	0.38
Abroad		0	0	0
High-consequence work-related injuries rate (not including deaths)	(high-consequence work-related injuries/hours worked) x 1,000,000	0	0	0
Employees		0	0	0
Contractors		0	0	0
Lost time injury frequency rate (LTIFR)	(injuries with days of absence/hours worked) x 1,000,000	0	0	0.23
Employees		0	0	0
Contractors		0	0	0.86
Italy	(fatal injuries/hours worked) x 100,000,000	0	0	0.38
Abroad		0	0	0
Injury severity rate	(days of absence/hours worked) x 1,000	0	0	3.55
Employees		0	0	0
Contractors		0	0	13.17
Fatality index	(fatal injuries/hours worked) x 100,000,000	0	0	0
Employees		0	0	0
Contractors		0	0	0
Number of deaths as a result of injuries	(number)	0	0	0
Employees		0	0	0
Contractors		0	0	0

Near miss	(number)	18	19	26
Hours worked	(million hours)	3.47	4.74	4.23
Employees		2.71	3.39	3.09
Contractors		0.76	1.35	1.14
Process safety events (number)	(number)	0	0	0
Tier 1		0	0	0
Tier 2		0	0	0
Training*		2020	2021	2022
Total attendances	(number)	10,706	12,150	21,335
Training hours by type	(hours)	30,104	45,076	58,059
HSE and quality		2,852	5,677	11,375
Languages and IT		1,658	4,063	6,028
Behavioural / Communication / Corporate identity		11,224	13,144	15,229
Professional-cross cutting		11,356	18,542	22,167
Professional-technical/commercial		3,014	3,651	3,260
Total training hours by employee category		30,104	45,076	58,059
Senior managers		1,665	1,858	2,107
Middle managers		10,057	16,616	20,439
White collars		18,322	26,122	34,909
Blue collars		61	479	603
Training hours by delivery method		30,104	45,076	58,059
Distance		19,484	36,503	43,825
In class		10,620	8,572	14,234
Average training hours by employee category		18	25	27
Senior managers		32	33	27
Middle managers		18	27	27
White collars		18	24	27
Blue collars		4	14	36
In-house training hours	(hours)	410	544	368
Training expenditures	(€ million)	0.94	1.45	1.83
Average training and development expenditure per full time employees	(hours)	575	815	861

*The figures for 2020 and 2021 deviate from those given in the Sustainability Report 2021 as only the actual training hours are considered in this report.

Training on human rights*		2020	2021	2022
Human rights training hours	(number)	1,462	1,247	1,822
In class		4	0	0
Distance		1,458	1,247	1,822
Attendances in human rights training courses		1,286	919	1,477
Employees trained on human rights		421	225	334
Employees trained on human rights ^(a)	(%)	93	95	90

** The figures for 2020 and 2021 deviate from those given in the Sustainability Report 2021 as only the actual training hours are considered in this report.

(a) This percentage is calculated as the ratio between the number of registered employees who have completed a training course on the total number of registered employees.

Enhancing people		2020	2021	2022
Employees covered by performance assessment tools (senior managers, middle managers, young graduates)	(%)	99	100	100
of which: senior managers		100	100	100
Employees subject to annual review (senior managers, middle managers, young graduated)	(%)	100	100	100
of which: senior managers		100	100	100

Employment		2020	2021	2022
Equal opportunities				
Female employees in service	(%)	42.6	41.7	44.9
Women recruited		38.5	32.3	63.1
Women in positions of responsibility (senior and middle managers)		34.9	33.2	39.1
Women senior managers		10.2	13.0	19.8
Women middle managers		37.1	35.2	41.3
White collars		48.1	47.2	50.3
Blue collar workers		0.0	38.1	1.8
Replacement rate by gender		0.7	2.1	1.34
Men		0.7	2.2	0.74
Women		0.8	1.9	2.52

Career opportunities

		2020	2021	2022
Promotions from White Collar to Middle Manager and from Middle Manager to Senior Manager by gender	(n)	14	26	52
Women	(%)	28.6	50	51.9
Men		71.4	50	48.1

Communities**Investments for the community**

		2021	2022
Investments for the community	(€ million)	1.24	1.30
Community investment		0.26	0.04
Offsetting and resettlement		0.64	-
Donations		0.07	0.50
Countering the Covid-19 Emergency		0.16	-
Sponsorship		0.11	0.76

GRI Content Index and list of additional KPIs

GRI Content Index

DECLARATION OF USE Eni Plenitude SpA Società Benefit has reported the information mentioned in this GRI table of contents for the period 1 January 2022 - 31 December 2022 "in accordance with" the GRI Standards.

GRI 1 USED GRI 1 - FUNDAMENTAL PRINCIPLES - VERSION 2021

RELEVANT GRI SECTOR STANDARDS N/A - will await the publication of the specific sector standard

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
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GENERAL INFORMATION

GRI 2 – General Disclosures 2021	2-1 Organizational details	"Highlight", p.6		
	2-2 Entities included in the organization's sustainability reporting	"Methodological note", p.110		
	2-3 Reporting period, frequency and contact point	"Methodological note", p.110		This document has been published on May 24, 2023
	2-4 Restatements of information	"Methodological note", p.110		
	2-5 External assurance	"Independent Auditors' Report", p.148		
	2-6 Activities, value chain and other business relationships	"The Plenitude value chain", p.14		
	2-9 Governance structure and composition	1.1. Governance structure, pp. 32-35		
	2-10 Nomination and selection of the highest governance body	1.1 Governance structure, p.33		
	2-11 Chair of the highest governance body	1.1 Governance structure, p.34		
	2-12 Role of the highest governance body in overseeing the management of impacts	1.1 Governance structure, pp.34-35		
	2-13 Delegation of responsibility for managing impacts	1.1 Governance structure, pp.34-35		
	2-14 Role of the highest governance body in sustainability reporting	1.1. Governance structure, pp.34-35		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
	2-15 Conflicts of interest	1.1. Governance structure, p.34		
	2-16 Communication of critical concerns	1.4.1 Risk management model, p.41		
	2-17 Collective knowledge of the highest governance body	1.1 Governance structure, p.34		
	2-18 Evaluation of the performance of the highest governance body	1.1 Governance structure	Not applicable	Since it is not listed, to date the Company does not have a procedure for evaluating the performance of the highest governing body
	2-19 Remuneration policies	1.1 Governance structure, p.34		
	2-20 Process to determine remuneration	1.1 Governance structure, p.34		
	2-21 Annual total compensation ratio	"Performance Tables", p.123		
	2-22 Statement on sustainable development strategy	"Message to our stakeholders", p.4		
	2-23 Policy commitments	1.3 Plenitude's regulatory system, pp.38-40		
	2-24 Embedding policy commitments	1.3 Plenitude's regulatory system, pp.38-40		
GRI 2 -Informative generali 2021	2-25 Processes to remediate negative impacts	"Stakeholder Engagement", pp.25-29 1.4.1 Risk management model, p.41 3.1.1 Quality of service, p.67 5.2 Support for local communities, p.109		
	2-26 Mechanisms for seeking advice and raising concerns	4.1.1 Enhancement and including diversity, p.89		
	2-27 Compliance with laws and regulations			No significant non-conformity with laws and regulations in the areas of Consumer Protection, Antitrust and Regulatory was reported during the reporting period.
	2-28 Membership associations	"Stakeholder Engagement", p.29		
	2-29 Approach to stakeholder engagement	"Stakeholder Engagement", pp.24-29		
	2-30 Collective bargaining agreements	4.1.2 Respect for human rights, p.91 "Performance tables", p.131		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
MATERIAL TOPICS				
GRI 3 - Material Topics 2021	3-1 Process to determine material topics	"Materiality analysis", p.22		
	3-2 List of material topics	"Materiality analysis", p.23		
SPECIFIC INDICATORS REPORTED IN RELATION TO MATERIAL TOPICS				
BUSINESS ETHICS AND INTEGRITY				
GRI 3 - Material Topics 2021	3-3 Management of material topics	1.2 The values leading the Company, p.37 1.3 Regulatory system of the Company, pp.38-40		
GRI 205: Anti-corruption 2016	201-1 Direct economic value generated and distributed	"The creation of shared value", p.15 "Performance tables", p.122		
GRI 201: Economic Performance 2016	205-2 Communication and training about anti-corruption policies and procedures	1.2 The values leading the Company, p.37 "Performance tables", p.123		
DATA PROTECTION & CYBERSECURITY				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.5 Privacy, Data Protection and Cybersecurity, p.45		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.5 Privacy, Data Protection and Cybersecurity, p.45		
CLIMATE CHANGE AND GHG EMISSIONS				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1 The strategy to tackle climate change, pp.48-61 2.2 Direct and indirect emissions, pp.62-63		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2.2 Direct and indirect emissions, pp.62-63 "Performance tables", p.124		It is specified that heat consumption for 2022 is zero.
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2.2 Direct and indirect emissions, pp.62-63 "Performance tables", p.124	305-1c: Not applicable as the Company does not produce biogenic emissions	
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	2.2 Direct and indirect emissions, pp.62-63 "Performance tables", p.124		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	2.1.1 The supply of electricity and gas, p.50, p.54 2.2 Direct and indirect emissions, pp.62-63 "Performance tables", p.124	305-3c: Not applicable as the Company does not produce biogenic emissions	
SOLUTIONS FOR CUSTOMERS FROM RENEWABLE ENERGIES				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1 The strategy to tackle climate change, pp.48-61		
GRI Sector Standard EU 1	GRI Sector Standard EU 1: Installed capacity, broken down by primary energy source and by regulatory regime	2.1.1.2 Installed capacity and production of renewable energy, pp.50-52 "Performance tables", p.125		
GRI Sector Standard EU 2	GRI Sector Standard EU 2: Net energy output broken down by primary energy source and by regulatory regime	2.1.1.2 Installed capacity and production of renewable energy, pp.50-52 "Performance tables", p.126		
SOLUTION FOR CUSTOMERS: ENERGY EFFICIENCY				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1.3 Energy efficiency solutions, pp.56-59		
GRI Sector Standard G4	GRI Sector Standard G4: Demand-side management programs including residential, commercial, institutional and industrial program	2.1.3 Energy efficiency solutions, pp.56-59		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
SOLUTION FOR CUSTOMERS: ELECTRIC MOBILITY				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1.4 Electric mobility solutions, pp.60-61		
SERVICE QUALITY AND CUSTOMER SATISFACTION				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1.1 Quality of service, pp.67-68 3.1.2 Customer satisfaction, pp.69-71 "Performance tables", p.127		
INNOVATION AND DIGITALISATION				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2.1 Innovation and Research and Development, pp.72-74 3.2.2 Digitalisation, pp.75-76		
SUSTAINABLE SUPPLY CHAIN				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.3 Sustainable supply chain, pp.77-79		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.3 Sustainable supply chain, p.79 "Performance tables", p.127		
ENVIRONMENTAL MANAGEMENT				
GRI 3: Material Topics 2021	3-3 Management of material topics	3.4.1 Waste management, pp.80-81 3.4.2 Water resource management, p.81 3.4.3 Biodiversity, pp.82-83		
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	3.4.3 Biodiversity, p.82 "Performance tables", p.128		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	3.4.1 Waste management, pp.80-81		
GRI 306: Waste 2020	306-2 Management of significant waste- related impacts	3.4.1 Waste management, pp.80-81		
GRI 306: Waste 2020	306-3 Waste generated	3.4.1 Waste management, pp.80-81 "Performance tables", p.128		
GRI 306: Waste 2020	306-4 Waste diverted from disposal	3.4.1 Waste management, pp.80-81 "Performance tables", p.128		
GRI 306: Waste 2020	306-5 Waste directed to disposal	3.4.1 Waste management, pp.80-81 "Performance tables", p.128		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
DIVERSITY AND INCLUSION				
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.1 Enhancement and including diversity, pp.87-90		
GRI 2 – General Disclosures 2021	2-7 Employees	4.1. The value of our people, p.86 "Performance tables", p.130		
GRI 2 – General Disclosures 2021	2-8 Workers who are not employees	"Performance tables", p.130		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	4.1. The value of our people, p.86 "Performance tables", p.132		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	1.1 Governance structure, p.33 4.1.1 Enhancement and including diversity, p.88 "Performance tables", p.131		
	405-2 Ratio of basic salary and remuneration of women to men	"Performance tables", p.132		
HUMAN RIGHTS				
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.2 Respect for human rights, p.91		
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.1.1 Enhancement and including diversity, p.89 "Performance tables", p.133		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
HEALTH AND SAFETY				
GRI 3: Material Topics 2021	3-3 Management of material topics	4.2 Concern for people's health and safety, pp.92-94		
GRI 403: Occupational Health and Safety 2018	403.1 Occupational health and safety management system	4.2 Concern for people's health and safety, pp.92-94		
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	4.2 Concern for people's health and safety, pp.92-94		
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	4.2 Concern for people's health and safety, pp.92-94		
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	4.2 Concern for people's health and safety, pp.92-94		
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	4.2 Concern for people's health and safety, pp.92-94		
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	4.2 Concern for people's health and safety, pp.92-94		
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2 Concern for people's health and safety, pp.92-94		
GRI 403: Occupational Health and Safety 2018	403-9 Injuries	4.2 Concern for people's health and safety, pp.92-94 "Performance tables", pp.134-135		
DEVELOPMENT AND WELL-BEING OF PEOPLE				
GRI 3: Material Topics 2021	3-3 Management of material topics	4.3 Protecting well-being and supporting growth, pp.95-100		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3.1 Workers' well-being , pp.95-98		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	4.3.2 Training and development, p.99 "Performance tables", p.135		
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	4.3.2 Training and development, p.100		

GRI INDICATOR / OTHER SOURCE	INFORMATION	LOCATION	OMISSION (requirements omitted, reason for omission, explanation)	NOTES
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	4.3.2 Training and development, p.100 "Performance tables", p.136		
SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE				
GRI 3: Material Topics 2021	3-3 Management of material topics	5.1 Spreading the culture of sustainable energy usage, pp.104-107		
SUPPORT TO THE COMMUNITIES				
GRI 3: Material Topics 2021	3-3 Management of material topics	5.2 Support to local communities, pp.108-109		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	3.4.3 Biodiversity, p.83 4.2 Concern for people's health and safety, pp.92-93 5.2 Support to local communities, pp.108-109 "Performance tables", p.137		

List of additional KPIs

CLIMATE AND EMISSIONS		Location
Solutions for customers from renewable energies	Tonnes of CO ₂ eq. avoided thanks to energy production from renewable sources	2.1.1 The supply of electricity and gas, p.53
	Quantity (TWh) certified renewable electricity sold	2.1.1 The supply of electricity and gas, p.50
Solution for customers: energy efficiency	Tonnes of CO ₂ eq. avoided thanks to energy requalification interventions	2.1.3 Energy efficiency solutions, p.57
Solution for customers: electric mobility	Charging points for electric vehicles installed	2.1.4 Electric mobility solutions, p.60
	Tonnes of CO ₂ eq. avoided by mobile electric vehicles	2.1.4 Electric mobility solutions, p.60
BUSINESS SUSTAINABILITY		Location
Service quality and customer satisfaction	Phone calls by customers who have been able to talk to an operator (service level) (%)	3.1.1 Quality of service, p.67
	Resolution (%)	3.1.2 Customer satisfaction, p.69
	Customer Effort Score (CES)	3.1.2 Customer satisfaction, p.69
	Average waiting time	3.1.1 Quality of service, p.67
	Satisfaction with the customer telephone service (%)	3.1.2 Customer satisfaction, p.69
	First Call Resolution (% of problems that were resolved on the first call)	3.1.1 Quality of service , p.68
	Self Care (% of transactions carried out by customers independently out of total requests)	3.1.1 Quality of service, p.68
	Net Promoter Score	3.1.2 Customer satisfaction, p.70
	Relational Net Promoter Score	3.1.2 Customer satisfaction, p.69
	Innovation and digitalisation	Expenditure on Research and Development (millions €)
Sales on the digital channel (%)		3.1.2 Customer satisfaction, p.70
Digital bills (%)		3.1.2 Customer satisfaction, p.70

PEOPLE		Location
Diversity and inclusion	Promotions from White Collar to Middle Manager and from Middle Manager to Senior Manager by gender (%)	"Performance Tables", p.137
Human rights	Human rights training hours	"Performance Tables", p.136
	Number of attendances in human rights training courses	"Performance Tables", p.136
Development and well-being of people	Employees trained on human rights	"Performance Tables", p.136
	Seniority by geographic area (Italy and abroad) and by employee category	"Performance Tables", p.130
	Investment in employee training expenses	4.3.2 Training and development, p.98

Independent Auditors' Report



ENI PLENITUDE SPA SOCIETÀ BENEFIT

**INDEPENDENT AUDITOR'S LIMITED ASSURANCE
REPORT ON THE SUSTAINABILITY REPORT**

YEAR ENDED 31 DECEMBER 2022



Independent auditor's Limited assurance report on the Sustainability Report

To the Board of Directors of Eni Plenitude SpA Società Benefit

We have been engaged to undertake a limited assurance engagement on the Sustainability Report of Eni Plenitude SpA Società Benefit and its subsidiaries (hereinafter or the "Group") for the year ended 31 December 2022, prepared in accordance with the "Global Reporting Initiative Sustainability Reporting Standards" defined by the GRI – Global Reporting Initiative (the "GRI Standards") and updated in 2021, disclosed within the paragraph "Methodological Note" of the Sustainability Report.

Responsibilities of the Directors for the Sustainability Report

The Directors of Eni Plenitude SpA Società Benefit are responsible for the preparation of the Sustainability Report in accordance with the "Global Reporting Initiative Sustainability Reporting Standards" defined in 2016, and updated in 2021, by GRI - Global Reporting Initiative (the "GRI Standards"), as illustrated in the "Methodological Note" section of the Sustainability Report.

The Directors are also responsible for such internal control as they determine is necessary to enable the preparation of a Sustainability Report that is free from material misstatement, whether due to fraud or error.

The Directors are also responsible for defining the sustainability performance targets of the Eni Plenitude SpA Società Benefit, as well as for identifying its stakeholders and material topics to be reported on.

Auditor's independence and quality control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 (ISQM Italia 1) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

PricewaterhouseCoopers Business Services Srl

Società a responsabilità limitata a socio unico
Sede legale: Milano 20145 Piazza Tre Torri 2 Tel. 02 725091 Cap. Soc. Euro 100.000,00 i.v. - C.F. e P.IVA e Reg. Imprese Milano Monza Brianza Lodi 06234620968 - Altri Uffici: **Bari** 70122 Via Abate Gimma 72 Tel. 080 5640311 Fax 080 5640349 - **Bologna** 40126 Via Angelo Finelli 8 Tel. 051 6186211 - **Brescia** 25121 Viale Duca d'Aosta 28 Tel. 030 3697501 - **Cagliari** 09125 Viale Diaz 29 Tel. 070 6848774 - **Firenze** 50121 Viale Gramsci 15 Tel. 055 2482811 Fax 055 2482899 - **Genova** 16121 Piazza Piccapietra 9 Tel. 010 29041 - **Napoli** 80121 Via dei Mille 16 Tel. 081 36181 - **Padova** 35138 Via Vicenza 4 Tel. 049 873431 Fax 049 8734399 | Rubano 35030 Via Belle Putte 36 - **Palermo** 90141 Via Marchese Ugo 60 Tel. 091 6256313 Fax 091 7829221 | 90139 Via Roma 457 Tel. 091 6752111 - **Parma** 43121 Viale Tanara 20/A Tel. 0521 275911 Fax 0521 781844 - **Pescara** 65127 Piazza Ettore Troilo 8 - **Roma** 00154 Largo Fochetti 29 Tel. 06 6920731 Fax 06 69207330 - **Torino** 10122 Corso Palestro 10 Tel. 011 5773211 Fax 011 5773299 - **Trento** 38121 Viale della Costituzione 33 Tel. 0461 237004 Fax 0461 239077 - **Treviso** 31100 Viale Felissent 90 Tel. 0422 315711 Fax 0422 315798 - **Trieste** 34125 Via Cesare Battisti 18 Tel. 040 3480781 Fax 040 364737 - **Verona** 37135 Via Francia 21/C Tel. 045 8263001

Società soggetta all'attività di direzione e coordinamento della PricewaterhouseCoopers Italia Srl
www.pwc.com/it



Our Responsibilities

Our responsibility is to express a conclusion, based on the procedures performed, on whether the Sustainability Report complies with the requirements of the GRI Standards. We conducted our work in accordance with "International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements other than Audits or Reviews of Historical Information" (hereinafter also "ISAE 3000 Revised") issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance engagements. That standard requires that we plan and perform procedures to obtain limited assurance about whether the Sustainability Report is free from material misstatement.

The work performed was less in scope than in a reasonable assurance engagement conducted in accordance with ISAE 3000 Revised and, consequently, we did not obtain assurance that we became aware of all significant facts and circumstances that might be identified in a reasonable assurance engagement.

The procedures performed on the Sustainability Report were based on our professional judgement and included inquiries, primarily of personnel of the Company responsible for the preparation of the information presented in the Sustainability Report, inspection of documents, recalculations and other procedures designed to obtain evidence considered useful.

In detail, we performed the following procedures:

1. analysis the process of definition of the material topics reported on in the Sustainability Report, with reference to the method of their identification in terms of priority for the various categories of stakeholders and to the internal validation of the results of the process;
2. analysis and evaluation of the identification criteria of the reporting perimeter in order to verify their compliance with what is described in the "Methodological Note";
3. comparison between the financial information reported in the "The creation of shared value" section of the Sustainability Report with the information included in the Group's annual consolidated financial statements;
4. understanding of the processes underlying the generation, collection and management of significant qualitative and quantitative information included in the Sustainability Report.

In detail, we held meetings and interviews with management personnel of Eni Plenitude SpA Società Benefit and we performed limited analyses of documentary evidence, to gather information about the processes and procedures supporting the collection, consolidation, processing and submission of non-financial information to the corporate function responsible of the preparation of the Sustainability Report.

Moreover, for significant information, taking into account the activities and characteristics of the Group:

- at parent company level:
 - a. with reference to the qualitative information presented in the Sustainability Report, we carried out interviews and obtained supporting documents to verify its consistency with available evidences;
 - b. with reference to quantitative information, we performed both analytical procedures and limited tests to verify, on a sample basis, the accuracy of data aggregation.



- for the following entities, Eni Plenitude SpA Società Benefit, Eni New Energy SpA, Arm Wind LLP and Be Charge Srl (a wholly owned subsidiary of Be Power SpA), which we selected based on their activities, contribution to performance indicators and location, we held meetings and interviews with the persons responsible and obtained documentary evidence, on a sample basis, about the correct application of the procedures and calculation methods applied for the indicators.

Conclusion

Based on the work performed, nothing has come to our attention that causes us to believe that the Sustainability Report of Eni Plenitude SpA Società Benefit for the year ended 31 December 2022 is not prepared, in all material respects, in accordance with the requirements of the GRI Standards as illustrated in the “Methodological Note” section of the Sustainability Report.

Other Matters

No assurance procedures were performed on the comparative information presented in the Sustainability Report in relation to the year ended 31 December 2021.

Milan, 23 May 2023

PricewaterhouseCoopers Business Services Srl

Signed by

Paolo Bersani
(Partner)

This report has been translated from the Italian original solely for the convenience of international readers. We have not performed any controls on the Sustainability Report translation.

Eni Plenitude SpA Società Benefit

Headquarters: Piazza Ezio Vanoni, 1
20097 San Donato Milanese (MI)
Milan-Monza-Brianza-Lodi Companies Register
Tax Code and VAT No. 12300020158
R.E.A.Milano n.1544762
Company subject to the management
and coordination of Eni SpA
Company with a sole shareholder
www.eniplenitude.com

Contacts

Plenitude's Sustainability & ESG Office:
sostenibilita@eniplenitude.com
Plenitude's Investor Relations & Market
Intelligence Office:
investor.relations@eniplenitude.com

Edited by Plenitude

May 2023

Graphic Design

Visualmade, Milan

Cover graphic design

Plenitude

Photo credits

Eni Archive

