



## INDICATORS UNDER THE EU SUSTAINABLE FINANCE DISCLOSURE REGULATION (PAI)

indicators	Reference	
<b>ENVIRONMENTAL INDICATORS</b>		
Greenhouse gas emissions (Scope 1, 2 and Scope 3 <sup>(a)</sup> )	<ul style="list-style-type: none"> <li>• Scope 1 GHG emissions (MtCO<sub>2</sub>eq) 41.20 (2019), 37.76 (2020), 40.08 (2021) – 100% operated data</li> <li>• Scope 2 GHG emissions (MtCO<sub>2</sub>eq) 0.69 (2019), 0.73 (2020), 0.81 (2021) – 100% operated data, location based.</li> <li>• Scope 3 GHG emissions (MtCO<sub>2</sub>eq) 204 (2019), 185 (2020), 176 (2021) – 100% operated data, location based..</li> </ul>	<p>A detailed information on Eni GHG emissions (Scope 1, 2 and 3) is published within Eni for 2021 – Carbon neutrality by 2050 - Statement on GHG accounting and reporting, pp. 46-50. Eni's GHG emissions inventory is subject to dedicated third party verification (reasonable assurance for Scope 1 and Scope 2 operated emissions, limited assurance for Scope 3 and Lifecycle indicators).</p> <p>Additional references: Eni for 2021 – Sustainability performance, pp. 10-13 and Eni for 2021 – Carbon neutrality by 2050, pp. 44; 49-50.</p>
Carbon footprint	Indicator not directly applicable for Eni: may be calculated by the investor based on the above disclosed GHG data..	
GHG intensity of investee companies	Indicator not directly applicable for Eni: may be calculated by the investor based on the above disclosed GHG data.	
Exposure to companies active in the fossil fuel sector	Indicator not directly applicable for Eni: may be calculated by the investor considering Eni is active in the sector considered.	
Share of non-renewable energy consumption and production	May be calculated based on energy consumption and production data disclosed by Eni in the references provided.	<p>Details on energy production available in Eni Sustainability Performance published on Eni's website.</p> <p>Detailed breakdown including Renewable and Energy Consumption is reported in CDP Climate Change section 8, Energy.</p>
Energy consumption intensity per high impact climate sector	Indicator not directly applicable for Eni: may be calculated by the investor based on energy consumption data disclosed by Eni in the references provided.	<p>Data provided in CDP Climate Change questionnaire, section 8 energy.</p> <p>Eni's annual revenues are included in the Eni's Annual Report.</p>
Activities negatively affecting biodiversity-sensitive areas	Eni is committed to the conservation of biodiversity and ecosystem services (BES) by implementing an effective BES management model which aligns with the strategic goals and targets of the Convention on Biological Diversity. Moreover, in 2019 Eni formally committed not to perform oil and gas exploration and development activities within the boundaries of Natural Sites included in the UNESCO World Heritage List.	<p>Additional information available at Eni Policy BES , Longform Eni on Biodiversity and NO GO Unesco</p> <p>In line with a transparent approach, Eni publishes annually the number of protected areas and KBAs overlapping with operational sites and upstream concessions. Info available at pages 31-32 of Eni for 2021 – Sustainability performance.</p>
Emissions to water	The indicator is not available, however several internal procedures are in act to minimize company's impacts on water resources, as described in the CDP water security questionnaire	Data published in CDP water security 2021, section W3
Hazardous waste ratio	Indicator not directly applicable for Eni: should be calculated by the investor based on data disclosed by Eni in the reference provided.	Data published in Eni for 2021 –Sustainability performance, pages 33-34.

(a) GHG Protocol Category 11 - Corporate Value Chain (Scope 3) Standard. Estimated based on upstream production sold in Eni's share in line with IPIECA methodologies. This indicator is reported in view of its mandatory publication from June 2023 as provided for in the draft "RTS SFDR" Delegated Regulation.



(continued)

indicators	Reference
<b>ENVIRONMENTAL INDICATORS</b>	
Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	<p>According to the Eni's Statement on Respect for Human Rights, approved by the Board in 2018, Eni explicitly adheres to the Principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises.</p> <ol style="list-style-type: none"> <li>As to the UN Global Compact Principles: Eni is a member of the UN Global Compact since 2001 and according to Global Compact Eni in 2021 has been confirmed in the list of the "Global Compact LEAD companies" for its ongoing commitment to the United Nations Global Compact and its Ten Principles for responsible business. In particular, Eni was identified as being among the most highly-engaged participants of the UN Global Compact (<a href="https://www.eni.com/en-IT/media/press-release/2021/09/eni-announced-as-global-compact-lead.html">https://www.eni.com/en-IT/media/press-release/2021/09/eni-announced-as-global-compact-lead.html</a>). Further, in 2021 UN Global Compact conducted a basic due diligence review prior to welcoming Eni into the Action Platform "Decent Work in Global Supply Chains", in order to "help to ensure the integrity of the initiative and to identify any significant risks" (for more information on this process please see <a href="https://www.unglobalcompact.org/sdgs/action-platforms/sign-up-to-action-platforms">https://www.unglobalcompact.org/sdgs/action-platforms/sign-up-to-action-platforms</a>)</li> <li>As to the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises. Eni cooperates with the National Contact Points of the OECD Guidelines in all the instances when Eni is involved.</li> </ol>
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	<p>The Eni's commitment and actions on human rights are illustrated in the report "Eni for Human Rights": Eni is a member of the UN Global Compact since 2001, and in 2021 was confirmed in the list of the "Global Compact LEAD companies". In 2018, the Board approved the Eni's Statement on Respect for Human Rights with explicit reference to international treaties and standards, including the Principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. The Statement also include the commitment to co-operate in good faith with non-judicial mechanisms: Eni cooperates with the National Contact Points of the OECD Guidelines</p> <p>For an example see Eni for - Human Rights 2020, p. 94 . Eni for - Human Rights 2021 soon to be published.</p>
Unadjusted gender pay gap	The unadjusted gender pay-gap (raw) for total remuneration in 2021 was equal to 3% (Eni for – Sustainability performance , p. 20)
Board gender diversity	More than 44% of the members of the Board of Directors, and 60% of the Board of Statutory Auditors' members, including the Chairs, are women (Eni for - Sustainability performance, p. 5)
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Indicator not applicable for Eni.