



SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) EXPLORATION & PRODUCTION - REFERENCE TABLE^(a)

Aspect	Code	Metrics	Eni Disclosure
Greenhouse Gas Emissions	EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Eni for 2021 - Sustainability performance, pp. 10-13 Eni for 2021 - Carbon neutrality by 2050, pp. 7; 38-44; 46-49
	EM-EP-110a.2	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	Eni for 2021 - Sustainability performance, pp. 10-13 Eni for 2021 - Carbon neutrality by 2050, pp. 7; 38-44
	EM-EP-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Eni for 2021 - Sustainability performance, pp. 10-13 Eni for 2021 - Carbon neutrality by 2050, pp. 16-18; 38-44
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Eni for 2021 - Sustainability performance, p. 33
Water Management	EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Eni for 2021 - A just transition, p. 63 Eni for 2021 - Sustainability performance, pp. 30-31
	EM-EP-140a.2	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	Eni for 2021 - Sustainability performance, pp. 30-31
	EM-EP-140a.3	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	Not applicable. Eni does not operate assets with non-conventional production
	EM-EP-140a.4	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	Not applicable. Eni does not operate assets with non-conventional production
Biodiversity Impacts	EM-EP-160a.1	Description of environmental management policies and practices for active sites	Eni for 2021 - A just transition, pp. 62; 64-67 eni.com
	EM-EP-160a.2	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	Eni for 2021 - A just transition, pp. 66-67 Eni for 2021 - Sustainability performance, pp. 33
	EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Not reported
Security, Human Rights & Rights of Indigenous Peoples	EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Reserve proved: 7,3% Reserve proved + probable: 11,3%.
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Reserve proved: 0% Reserve proved + probable: 0%.
	EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Eni for 2021 - A just transition, pp.68-73; 95-100 Eni for - Human Rights June 2020, pp. 34-39; 68-84. Eni for - Human Rights 2021 soon to be published.

(a) Any updates to this siding table will be available on eni.com.



(continued)

Aspect	Code	Metrics	Eni Disclosure
Community Relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Eni for 2021 - A just transition, pp. 28-31; 86-108 Eni for - Human Rights June 2020, pp. 68-78; 85-86; 88-89; 92-95. Eni for - Human Rights 2021 soon to be published.
	EM-EP-210b.2	Number and duration of non-technical delays	Not available
Workforce Health & Safety	EM-EP-320a.1	1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	Eni for 2021 - A just transition, pp. 51; 57 Eni for 2021 - Sustainability performance, pp. 28-29 (detail related to short-service employees excluded)
	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Eni for 2021 - A just transition, pp. 56-61
	EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Eni for 2021 - Carbon neutrality by 2050, pp. 20; 45
Reserves Valuation & Capital Expenditures	EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Not reported. Detailed information related to Eni's GHG direct and indirect emissions is available in the "Statement on GHG accounting and reporting - year 2021" attached to "Eni for 2021 - Carbon neutrality by 2050" (p. 46) and it is subject to third party independent assurance.
	EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	Eni for 2021 - Carbon neutrality by 2050, p. 19 (generated revenues excluded)
	EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	Eni for 2021 - Carbon neutrality by 2050, pp. 13-15; 20-21
	EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in Countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Reserve proved: 17,0% Reserve proved + probable: 14,0%.
Business Ethics & Transparency	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Eni for 2021 - A just transition, pp. 74-77
Management of the Legal & Regulatory Environment	EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Eni for 2021 - Carbon neutrality by 2050, pp. 14-15; 35-37
Critical Incident Risk Management	EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	Eni for 2021 - A just transition, p. 58 Eni for 2021 - Sustainability performance, pp. 28-29
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Eni for 2021 - A just transition, pp. 30-31 Eni for 2021 - Carbon neutrality by 2050, pp. 12-15
Activity	EM-EP 000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Eni Fact Book 2021, pp. 38-40 (for oil and natural gas production). Production of synthetic oil and synthetic gas is 0.
	EM-EP 000.B	Number of offshore sites	Eni Fact Book 2021, p. 41
	EM-EP 000.C	Number of terrestrial sites	Eni Fact Book 2021, p. 41

(a) Any updates to this reference table will be available on eni.com.