

SUSTAINABLE FINANCE DISCLOSURE REGULATION

The aim of the EU Sustainable Finance Disclosure Regulation SFDR is to promote transparency by ensuring that Financial Market Participants disclose their approach to sustainability and an assessment to the Principle Adverse Impacts (PAIs).

Eni supports this goal by publishing a reconciliation table between its sustainability documents and the main indicators required by the Regulation.

INDICATORS		Section, page number and/or data
ENVIRONMENTAL INDICATORS		
Greenhouse gas emissions (Scope 1, 2 and (from 1/1/2023) Scope 3)	<ul style="list-style-type: none"> Scope 1 GHG emissions (MtCO₂eq) 41.20 (2019), 37.76 (2020) – 100% operated data Scope 2 GHG emissions (MtCO₂eq) 0.69 (2019), 0.73 (2020) – 100% operated data, location based. 	<p>A detailed information on Eni GHG emissions (Scope 1, 2 and 3) is published within Eni For Carbon Neutrality by 2050 - Statement on GHG accounting and reporting - year 2020 (pag 50-55). 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 Sustainability Performance 2020, pag. 8-10 and Eni for Carbon Neutrality by 2050 pag. 50-55.</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>Detailed breakdown of energy consumptions: CDP Climate Change 2020, pag. 95, 96 and CDP Climate Change 2021, pag. 101, 102.</p> <p>Details on energy production available in Eni Sustainability Performance 2020 page 12, and Eni's Annual report 2020, page 17.</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.	Data provided in CDP Climate Change 2020 , pag. 95, 96 and in CDP Climate Change 2021 , pag. 101, 102. Annual revenues of Eni available in Annual report 2020 , pag. 93. Additional metrics on energy production and consumption may be found in Eni Sustainability Performance 2020 , page 12.
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 page 27 of Eni Sustainability Performance 2020</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 Sustainability Performance 2020 , pag. 30.
SOCIAL INDICATORS		
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"> 1) 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 (https://www.eni.com/en-IT/media/press-release/2021/09/eni-announced-as-global-compact-lead.html). 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 https://www.unglobalcompact.org/sdgs/action-platforms/sign-up-to-action-platforms) 2) 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. 	
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, page 94</p>	
Unadjusted gender pay gap	The unadjusted gender pay-gap for total remuneration in 2020 was equal to 2% (Eni for – Sustainability performance , page 17)	
Board gender diversity	More than 44% of the members of the Board of Directors, and 40% of the Board of Statutory Auditors' members, including the Chairs, are women (Eni for – Sustainability performance , page 3)	
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Indicator not directly applicable for Eni: may be calculated by the investor considering Eni is not active in the sector considered.	