

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

Aspetto	Codice	Metrica	Disclosure Eni
Greenhouse Gas Emissions	EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Eni for 2023 - Performance di sostenibilità, pagg. 12-13
	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 2023 - Performance di sostenibilità, pagg. 12-13
	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 2023 - Performance di sostenibilità, pagg. 12-13 Eni for 2023 - A Just Transition, pagg. 32-44
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Eni for 2023 - Performance di sostenibilità, pag. 34
Water Management	EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Eni for 2023 - A Just Transition, pagg. 68-69 Eni for 2023 - Performance di sostenibilità, pagg. 29-30
	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 2023 - Performance di sostenibilità, pagg. 29-30
	EM-EP-140a.3	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	Non applicabile. Eni non opera asset con produzione non convenzionale
	EM-EP-140a.4	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	Non applicabile. Eni non opera asset con produzione non convenzionale
Biodiversity Impacts	EM-EP-160a.1	Description of environmental management policies and practices for active sites	Eni for 2023 - A Just Transition, pagg. 68; 71-75 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 2023 - A Just Transition, pag. 75 Eni for 2023 - Performance di sostenibilità, pag. 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	Non riportato
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	Riserve proved: 0,00% Riserve proved + probable: 5,46%
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Riserve proved: 0% Riserve 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 2023 - A Just Transition, pagg. 79; 76-81; 92-93; 100-105; 107 Eni for - Human Rights 2023 verrà pubblicato a breve

Aspetto	Codice	Metrica	Disclosure Eni
Community Relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Eni for 2023 - A Just Transition, pagg. 16-17; 90-107 Eni for - Human Rights 2023 verrà pubblicato a breve
	EM-EP-210b.2	Number and duration of non-technical delays	Non disponibile
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 2023 - A Just Transition, pagg. 60; 61-62 Eni for 2023 - Performance di sostenibilità, pagg. 27-28
	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Eni for 2023 - A Just Transition, pagg. 61-64
Reserves Valuation & Capital Expenditures	EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Eni for 2023 - A Just Transition, pag. 36
	EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Non riportato
	EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	Eni for 2023 - A Just Transition, pag. 36
	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 2023 - A Just Transition, pag. 45 Relazione Finanziaria Annuale 2023 pagg. 132-134
Business Ethics & Transparency	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	Riserve proved: 15,7% Riserve proved + probable: 12,3%
	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Eni for 2023 - A Just Transition, pagg. 82-85
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 2023 - A Just Transition, pag. 49
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 2023 - A Just Transition, pag. 62 Eni for 2023 - Performance di sostenibilità, pagg. 27-28
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Eni for 2023 - A Just Transition, pagg. 24-25
Activity	EM-EP 000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Eni Fact Book 2023 (per produzione di olio e gas naturale). La produzione di synthetic oil e synthetic gas è 0
	EM-EP 000.B	Number of offshore sites	Eni Fact Book 2023
	EM-EP 000.C	Number of terrestrial sites	Eni Fact Book 2023

(a) Eventuali aggiornamenti alla presente tabella di raccordo saranno disponibili su eni.com.