

INDICATORS UNDER THE EU SUSTAINABLE FINANCE DISCLOSURE REGULATION (PAI) - REFERENCE TABLE

Indicators	Reference
ENVIRONMENTAL INDICATORS	
Greenhouse gas emissions (Scope 1, 2 e Scope 3 ^(a))	<ul style="list-style-type: none"> Scope 1 GHG emissions (MtCO₂eq.) 41,20 (2019), 37,76 (2020), 40,08 (2021), 40,08 (2022) – 100% operated data Scope 2 GHG emissions (MtCO₂eq.) 0,69 (2019), 0,73 (2020), 0,81 (2021), 0,79 (2022) – 100% operated data, location based Scope 3 GHG emissions End use (Cat. 11 GHG protocol) (MtCO₂eq.) 204 (2019), 185 (2020), 176 (2021), 164 (2022) – calculated based on Upstream production in equity share
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
Energy consumption intensity per high impact climate sector	Details on energy production available Eni for 2022 - Sustainability Performance, published on Eni's website. Detailed breakdown including Renewable and Energy Consumption is reported in CDP Climate Change section 8, Energy
Activities negatively affecting biodiversity-sensitive areas	Indicator not directly applicable for Eni: may be calculated by the investor based on energy consumption data disclosed by Eni in the references provided
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
Emissions to water	More information is available within the BES Policy, to the special "Biodiversity for Eni" and Eni's formal commitment to not conduct exploration and development activities in Natural Sites of the UNESCO World Heritage Site 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 pp. 30-33 of Eni for 2022 – Sustainability performance.
Hazardous waste ratio	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 2022, section W3
	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 2022 –Sustainability performance, pp. 34-35
SOCIAL INDICATORS	
Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Refer to NFI 2022, section on Taxonomy (EU Reg. 852/2020) where are detailed the activities related to the compliance with the Minimum Safeguards (Ms) - Article 3 "c" of the EU Taxonomy Regulation (Annual Report p. 205-207)
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Refer to NFI 2022, section on Taxonomy (EU Reg. 852/2020) where are detailed the activities related to the compliance with the Minimum Safeguards (Ms) - Article 3 "c" of the EU Taxonomy Regulation (Annual Report p. 205-207)
Unadjusted gender pay gap	The unadjusted gender pay-gap (raw) for total remuneration in 2022 was equal to 3% (Eni for 2022– Sustainability performance, pp. 19-20)
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 2022 - Sustainability performance, pp. 5-6)
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Indicator not applicable for Eni

(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.