

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

Indicators	Reference
<b>ENVIRONMENTAL INDICATORS</b>	
GHG 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 assets</li> <li>• Scope 2 GHG emissions (MtCO<sub>2</sub>eq.) 0.69 (2019), 0.73 (2020), 0.81 (2021) - 100% operated assets, location based</li> <li>• Scope 3 GHG emissions (MtCO<sub>2</sub>eq.) 204 (2019), 185 (2020), 176 (2021) - 100% operated assets, location based</li> </ul>
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 based on the above disclosed GHG data
Share of non-renewable energy consumption and production	It may be calculated based on energy consumption and production data disclosed by Eni in the references provided
Energy consumption intensity for the 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
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	Indicator not available. However, several internal procedures are in act to minimize company's impacts on water resources, as described in the 2022 CDP Water Security questionnaire
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
<b>SOCIAL INDICATORS</b>	
Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Refer to the paragraph of the NFI in Annual Report 2023, the section dedicated to Taxonomy (EU Reg. 852/2020) in which the activities related to checking the compliance with the Minimum Safeguards are detailed (Annual Report, pp. 196-199)
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Refer to the paragraph of the NFI in Annual Report 2023, the section dedicated to Taxonomy (EU Reg. 852/2020) in which the activities related to checking the compliance with the Minimum Safeguards are detailed (Annual Report, pp. 196-199)
Unadjusted gender pay gap	The unadjusted gender pay gap (raw) for total remuneration in 2023 was equal to 3% (Eni for 2023 - Sustainability performance, p. 20)
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 2023 - Sustainability performance, p. 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 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.