

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

Topics	Codes	Metrics	Eni Disclosures
Greenhouse Gas Emissions	EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Eni for 2023 - Sustainability performance, pp. 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 - Sustainability performance, pp. 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 - Sustainability performance, pp. 12-13 Eni for 2023 - A Just Transition, pp. 32-44
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 2023 - Sustainability performance, p. 34
Water Management	EM-EP-140a.1	(1) Total freshwater withdrawn, (2) total freshwater consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Eni for 2023 - A Just Transition, pp. 68-69 Eni for 2023 - Sustainability performance, pp. 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 - Sustainability performance, pp. 29-30
	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 2023 - A Just Transition, pp. 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, p. 75 Eni for 2023 - Sustainability performance, p. 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	Proved reserves: 0.00%. Proved and probable reserves: 5.46%.
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Proved reserves: 0% Proved and probable reserves: 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, pp. 79; 76-81; 92-93; 100-105; 107 Eni for - Human Rights 2023 will be published soon

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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, pp. 16-17; 90-107 Eni for - Human Rights 2023 will be published soon
	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 2023 - A Just Transition, pp. 60; 61-62 Eni for 2023 - Sustainability performance, pp. 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, pp. 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, p. 36
	EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Not reported
	EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	Eni for 2023 - A Just Transition, p. 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, p. 45 Eni Annual Report 2023, pp. 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	Proved reserves: 15.7%. Proved and probable reserves: 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, pp. 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, p. 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, p. 62 Eni for 2023 - Sustainability performance, pp. 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, pp. 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 (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 2023
	EM-EP 000.C	Number of terrestrial sites	Eni Fact Book 2023

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