



Statement of specific indicators "KPI Statement"

Purpose of the document

In the current context, stakeholder attention to environmental and social sustainability is becoming increasingly crucial, and detailed reporting on key indicators aims to help stakeholders understand the methodologies used by Snam Group in reporting on certain performance indicators.

Snam S.p.A. (hereinafter also "Snam" or "the Company") operates within a constantly evolving market, in which the demands and expectations of investors, regulators, employees and civil society are rapidly changing in favor of the adoption of innovative strategies which recognize the increasingly central role of Sustainability. In this context, Snam has adopted its own Sustainability strategy, within which the fight against climate change and the topic related to human resources are two of the pillars.

Snam has therefore prepared this summary table of specific indicators (hereinafter also referred to as the "KPI Statement" or "Statement") within which the actual data as of December 31, 2023 and the respective calculating methodologies have been reported. The indicators have been identified on the basis of the topics identified as most significant from the materiality analysis, carried out for the purpose of reporting the Non-Financial Statement (hereinafter also referred to as the "NFS") 2023, also in response to requests from Group's main stakeholders. This Statement was subjected to a limited review (limited assurance engagement) by the auditing firm Deloitte & Touche S.p.A., which expressed its conclusions in the attached audit report.

The identified indicators were reported on the basis of what is defined by the reporting principles "GRI - Global Reporting Initiative (hereinafter also "GRI Standards" or "GRI"). Below is a list of the indicators:

- GRI 305-3 Other indirect (Scope 3) GHG emissions;
- GRI 305-4 GHG emissions intensity;
- GRI 305-5 Reduction of GHG emissions;
- GRI 305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions;
- GRI 306-3 Waste generated;



- GRI 306-4 Waste diverted from disposal;
- GRI 306-5 Waste directed to disposal;
- GRI 403-9 Work-related injuries;
- GRI 403-10 Work-related ill health;
- GRI 405-1 Diversity of governance bodies and employees;
- GRI 405-2 Ratio of basic salary and remuneration of women to men.

Among the indicators reported in this Statement, GRI 305-1 "Direct GHG emissions (Scope 1)" and GRI 305-2 "Indirect GHG emissions from energy consumption (Scope 2)" were not included; for the two indicators a full review (reasonable assurance) was conducted for the purpose of preparing the 2023 NFS.

With the aim of ensuring the reliability of reported information, the use of estimates has been limited as much as possible. Any estimates are based on the best available information or on sample surveys.

The figures shown refer to the scope of consolidation of the Consolidated financial statements of Snam's Group and include, in addition to the parent company Snam S.p.A.:

- Natural gas transportation (Snam Rete Gas S.p.A., Infrastrutture Trasporto Gas S.p.A., Enura S.p.A., Asset Company 2 S.r.l.);
- LNG regasification (GNL Italia S.p.A., Snam FSRU Italia S.r.l., FSRU I Limited and Ravenna LNG Terminal S.r.l.);
- Natural gas storage (Stogit S.p.A.);
- Mobility & Liquefaction (Greenture S.p.A., Cubogas S.r.l.);
- Biogas / Biomethane (Bioenergys S.r.l., Bioenergys Agri S.r.l., Agriwatt Castel Goffredo Società Agricola a.r.l., Bietifin S.r.l., Biogas Brusio Società agricola a r.l., BYS Società Agricola Impianti S.r.l., Emiliana Agroenergia Società Agricola S.r.l., Maiero Energia Società agricola a r.l., Moglia Energia Società Agricola a r.l., MST S.r.l., MZ Biogas Società agricola a r.l., Società Agricola Agrimetano S.r.l., Società Agricola Agrimetano Pozzonovo S.r.l., Società Agricola Agrimetano Ro S.r.l., Società Agricola Agrimezzana Biogas S.r.l., Società Agricola Asola Energie Biogas S.r.l., Società Agricola Biostellato 1 S.r.l., Società Agricola Biostellato 2 S.r.l., Società Agricola Biostellato 3 S.r.l., Società Agricola Biostellato 4 S.r.l., Società Agricola Carignano Biogas S.r.l., Società Agricola La Valle Green Energy S.r.l., Società Agricola San Giuseppe Agroenergia S.r.l., Società Agricola Sangiovanni S.r.l., Società Agricola G.B.E. Gruppo Bio Energie S.r.l., Società Agricola Zoppola Biogas S.r.l., Società Agricola Santo Stefano Energia S.r.l., Società Agricola SQ Energy S.r.l., Società Agricola T4 Energy S.r.l., Società Agricola Tessagli Agroenergia S.r.l., Soragna Agronergie Società Agricola S.r.l., Zibello Agronergie Società Agricola S.r.l., Bioenergys Ambiente S.r.l., Biowaste CH4 Anzio S.r.l., Biowaste CH4 Group S.r.l., Biowaste CH4 Foligno S.r.l., Biowaste CH4 Genova S.r.l., Biowaste CH4 Legnano S.r.l., Biowaste CH4 Tuscania S.r.l., CH4



Energy S.r.l.; BYS Ambiente Impianti S.r.l., Renerwaste Lodi S.r.l., Ecoprogetto Tortona S.r.l., Enersi Sicilia S.r.l., Renerwaste Cupello S.r.l.;

- Energy Efficiency (Renovit S.p.A., TEP Energy Solution S.r.l., Renovit Public Solutions S.p.A. (formerly Miecì S.p.A.), Tlux S.r.l., Evolve S.r.l.);
- Hydrogen (Asset Company 10 S.r.l.)
- Other activities (Snam International B.V., Gasrule Insurance D.A.C.).

With reference to the reported environmental aspects, the companies Snam International BV, Gasrule Insurance DAC and Enura S.p.A., as they do not have significant environmental impacts, are excluded from the consolidation.

The actual values as of December 31, 2023, of the indicators shown in the table in the next paragraph correspond to those reported in the 2023 NFS. With respect to the NFS, the relevant calculation methodology has been indicated for each KPI.

Indicators' calculation methodology and accounting

GRI Indicator	Calculation methodology	Performance 2023
305-3 Other indirect (Scope 3) GHG emissions	Snam reports all applicable GHG Protocol categories that relate to the regulated business. The emission factors used to calculate GHG Scope 3 emissions, for the individual applicable Scope 3 categories, are:	
	Scope 3 category	Emission factor Calculation methodology
	01. Purchased goods and services	Trucost dataset (S&P) Calculation made by Supply Chain Unit based on the ordered goods from suppliers
	02. Capital goods	Trucost dataset (S&P) Calculation made by Supply Chain Unit based on the ordered goods from suppliers
03. Fuel- and energy-related activities (not included in Scope 1 e 2)	DEFRA 2021 (WTT- overseas electricity (generation)) DEFRA 2022 (T&D- overseas electricity (generation) and WTT- fuels)	Calculated by multiplying the energy consumption reported by the companies included in the reporting perimeter by the emission factors related to upstream activities for Italian power generation (i.e., fuel extraction and transportation), upstream activities for all fuels consumed by the Company, including those related to gas extraction and transportation, and power losses along the Italian grid.
		CO₂e emissions – Scope 3: 1,589,833 tCO ₂ e <ul style="list-style-type: none"> • of which purchased goods and services (cat. 01): 124,311 tCO₂e • of which capital goods (cat. 02): 644,761 tCO₂e • of which fuel- and energy-related activities (not included in Scope 1 and 2) (cat. 03): 167,525 tCO₂e • of which upstream transportation and distribution (cat. 04): 4,845 tCO₂e • of which waste generated in operations (cat. 05): 2,687 tCO₂e • of which business travel (cat. 06): 1,538 tCO₂e • of which employee commuting (cat. 07): 3,931 tCO₂e • of which upstream leased assets (cat. 08): 909 tCO₂e • of which Investments (cat. 15): 639,326 tCO₂e



GRI Indicator	Calculation methodology	Performance 2023
	04. Upstream transportation and distribution Trucost dataset (S&P)	Calculation made by Supply Chain Unit based on the ordered goods from suppliers
	05. Waste generated in operations Trucost dataset (S&P)	Calculation made by Supply Chain Unit based on the ordered goods from suppliers
	06. Business travel	Data provided by travel agency based on km traveled by train and by air
	07. Employee commuting EEA Air pollutant emission inventory guidebook 2016	Estimated evaluation based on the last survey on distances traveled and means of transportation used carried out (2023)
	08. Upstream leasing activities Trucost dataset (S&P)	Calculation made by Supply Chain Unit based on the ordered goods from suppliers
	15. Investments	Calculated from data on Scope 1 and Scope 2 GHG emissions of Associates, normalized to the GWP of the latest IPCC report used by Snam (29.8) and parameterized to the percentage of equity owned by Snam.
The remaining categories are not applicable to Snam.		
305-4 GHG emissions intensity	For the calculation of GHG emission intensities, the Scope 1 and Scope 2 or CH ₄ emission values used for GRI 305-1 and 305-2 reporting in 2023 NFS were considered in the numerator.	<p>Scope 1 and 2 market based GHG emissions vs. network length: 43 tCO₂eq / km</p> <p>Scope 1 and 2 market based GHG emissions vs. transported gas: 22 tCO₂eq / mld m³</p> <p>Total methane emissions vs. network length: 0.41 tCH₄ / km</p> <p>Total GHG emissions (Scope 1 + Scope 2 location based + Scope 3) vs. net revenue: 704 tCO₂ / mln €</p> <p>Total GHG emissions (Scope 1 + Scope 2 market based + Scope 3) vs. net revenue: 700 tCO₂ / mln €</p> <p>Transported natural gas emissions/gas injected into the network⁹: 0.022%</p> <p>Stored natural gas emissions/stored gas: 0.048 %</p>
305-5 Reduction of GHG emissions	<p>The figure refers to the entire Group perimeter. The greenhouse gases considered for reporting are: Methane, Carbon Dioxide and HFC (hydrofluorocarbons). The reduction is calculated with respect to 2022.</p> <p>(The percentage reduction in Scope 3 greenhouse gas emissions compared to 2022 is increasing because it also includes SeaCorridor, company acquired in 2023).</p>	<p>Percentage of Scope 1 and Scope 2 market based greenhouse gas emission reduction vs. 2022: -7%</p> <p>Percentage of Scope 3 greenhouse gas emission reduction vs. 2022: +18%</p>
305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	GRI calls for reporting significant emissions of Nitrogen Oxides (NOx), Sulfur Oxides (SOx), Persistent Organic Pollutants (POP), Volatile Organic Compounds (VOC), Hazardous Air Pollutants (HAP), Particulate Matter (PM) and any other emissions.	<p>NO_x emissions: 617 t</p> <p>CO emissions: 398 t</p>



GRI Indicator	Calculation methodology	Performance 2023
	Atmospheric emissions of NOx were calculated from direct measurements or, if not available, from emission factors found in the literature (EMEP/EEA "Air pollutant emission inventory guidebook" European Environmental Agency). The only relevant pollutant emissions for the Group are nitrogen oxides (NOx), which mainly result from the combustion of natural gas in the turbines of the compressor and storage plants.	
306-4 Waste diverted from disposal	Waste generated, broken down by type of waste (hazardous and non-hazardous) and type of recovery, according to the categories in the reference standard.	Waste diverted from disposal: 167,207t Hazardous: Preparation for reuse: 0t Recycling: 0t Other recovery operations: 5,136t Temporary storage at year end: 18t Non-hazardous: Preparation for reuse: 0t Recycling: 4,496t Other recovery operations: 149,811t Temporary storage at year end: 7,746t
306-5 Waste directed to disposal	The data are derived from the loading and unloading registers, from forms in the case of waste sent for disposal without an entry in the register, and data on waste from production activities loaded onto the register in the previous year which will be disposed of in the reporting year.	Waste directed to disposal: 60,317t Hazardous: Incineration (with energy recovery): 0t Incineration (without energy recovery): 0t Landfilling: 0t Other disposal operations: 4,631t Non-hazardous: Incineration (with energy recovery): 3,917t Incineration (without energy recovery): 2t Landfilling: 4,143t Other disposal operations: 47,624t
403-9 Work-related injuries	<p>Recordable work injury: an injury that resulted in an absence from the workplace of more than three days, excluding the day the injury occurred and for which a report was made to INAIL as defined by the UNI7249:2007 standard.</p> <p>In case a death occurs due to occupational injury, 7,500 days of absence is considered as the number of days lost, as defined by the UNI7249:2007 standard.</p> <p>The accident frequency index is calculated by considering the number of accidents (excluding commuting accidents), with inability of at least one day, per one million hours worked.</p> <p>The hours worked for employees, if not available, are based on the number of employees multiplied by an estimated 140 hours per month.</p> <p>The hours worked for workers who are not employees, if not available, are based on the number of workers who are not employees multiplied by an estimated monthly total hours of 140.</p>	Employees <ul style="list-style-type: none"> Accidents: 12 Fatal accidents: 0 Accidents with serious consequences: 0 Accidents related to road accidents: 3 Accidents due to professional circumstances (maintenance, inspection, checks): 5 Accidents due to general circumstances (slipping, collision, tripping): 4 Accident frequency index: 2.06 Frequency index for serious accidents at work (excluding fatalities): 0 Frequency index for deaths due to accidents at work: 0 Severity index: 0.09 Hours worked: 5,821,852 Contractors <ul style="list-style-type: none"> Accidents: 9 Fatal accidents: 0 Accidents with serious consequences: 0 Accident frequency index: 0.64 Frequency index of accidents with serious consequences (excluding deaths): 0 Frequency index of work-related fatalities: 0 Severity index: 0.03 Hours worked: 14,002,367



GRI Indicator	Calculation methodology	Performance 2023
		<p>Employees and Contractors</p> <ul style="list-style-type: none"> Accidents: 21 Fatal accidents: 0 Accidents with serious consequences: 0 Employees and contractors accident frequency index: 1.06 Employees and Contractors Accident Severity Index: 0.05
403-10 Work-related ill health	Contractors, like employees, are not exposed to risks that will generate occupational diseases over time.	Employees: 0
405-1 Diversity of governance bodies and employees	The consolidated data for KPI calculation is the number of employees as of 31/12/2023. In providing the information regarding employees with disabilities, the following categories are classified: people with disabilities, ex art. 1 Law 68/99; people belonging to protected categories (ex art. 18 Law 68/99).	<p>BoD members: 9</p> <ul style="list-style-type: none"> of which women: 4 (44%) of which between 30 and 50 years old: 2 (22%) of which >50 years old: 7 (78%) <p>Employees: 3,798</p> <ul style="list-style-type: none"> of which women 670 (18%) of which men 3,128 (82%) <p>Executives: 130 (4%)</p> <ul style="list-style-type: none"> of which women: 25 (19%) of which men: 105 (81%) of which <30 years old: 0 (0%) of which between 30 and 50 years old: 70 (54%) of which >50 years old: 60 (46%) <p>Middle Managers: 682 (18%)</p> <ul style="list-style-type: none"> of which women: 179 (26%) of which men: 503 (74%) di cui <30 anni: 5 (1%) of which between 30 and 50 years old: 421 (62%) of which >50 years old: 256 (37%) <p>White-collar workers: 2,104 (55%)</p> <ul style="list-style-type: none"> of which women: 464 (22%) of which men: 1,640 (78%) di cui <30 anni: 399 (19%) of which between 30 and 50 years old: 999 (47%) of which >50 years old: 706 (34%) <p>Blue-collar workers: 882 (23%)</p> <ul style="list-style-type: none"> of which women: 2 (0.2%) of which men: 880 (99.8%) di cui <30 anni: 290 (33%) of which between 30 and 50 years old: 261 (29%)



GRI Indicator	Calculation methodology	Performance 2023
		<ul style="list-style-type: none"> of which >50 years old: 331 (38%) <p>Other categories</p> <ul style="list-style-type: none"> Employees with disabilities: 121 (3%) of which women: 25 (1%) Employees belonging to protected categories: 78 (2%)
<p>405-2 Ratio of basic salary and remuneration of women to men.</p>	<p>The gender pay gap was calculated using both cash and accrual data, a principle used in Section II of the Remuneration Report under current regulations.</p> <p>The representation of the gender pay gap on a cash basis is calculated on the amount of compensation paid during the year.</p> <p>The representation of the gender pay gap on an accrual basis is calculated by considering - with regard to the variable components - the amounts accrued in the year, even if paid in different years (the data refer to 2022, the data for 2023 will be available after the publication of the Non-Financial Statement 2023 and will therefore be published in the next edition of the document).</p> <p>For the "Blue-collar workers" category, data have not been reported for privacy reasons given the low numerical representation of the female gender in this category.</p>	<p>Gender pay gap on a cash basis</p> <ul style="list-style-type: none"> Executives: 86% Middle Managers: 95% White-collar workers: 93% <p>Gender pay gap on an accrual basis</p> <ul style="list-style-type: none"> Executives: 88% Middle Managers: 96% White-collar workers: 94% <p>Gender pay gap on basic salary</p> <ul style="list-style-type: none"> Executives: 88% Middle Managers: 96% White-collar workers: 94%

INDEPENDENT AUDITOR'S REPORT ON THE STATEMENT OF SPECIFIC INDICATORS

To the Board of Directors of
Snam S.p.A.

We have carried out a limited assurance engagement of some indicators (hereinafter also "KPI") included in the attached statement of specific indicators (hereinafter also "KPI Statement" or "Statement") of Snam S.p.A. (hereinafter the "Company") as of December 31, 2023, prepared on a voluntary basis.

Responsibility of the Directors for the Sustainability Report

The Directors of Snam S.p.A. are responsible for the reporting of the indicators in accordance with the criteria described in the paragraph "Indicators' calculation methodology and accounting" of the Statement, based on the reporting principles "GRI - *Global Reporting Initiative*" (hereinafter "GRI Standards" or "GRI") and for the preparation of the KPI Statement. The Directors are also responsible for such internal control as they determine is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Independence and quality management

We have complied with the independence and other ethical requirements of the *International Code of Ethics for Professional Accountants* (including International Independence Standards) (IESBA Code) issued by the *International Ethics Standards Board for Accountants*, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's responsibility

Our responsibility is to express our conclusion based on the procedures performed about the compliance of the indicators reported in the Statement with the criteria described in the paragraph "Indicators' calculation methodology and accounting" of the Statement, based on the GRI Standards. We conducted our work in accordance with the criteria established in the "*International Standard on Assurance Engagements ISAE 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information*" (hereinafter "ISAE 3000 Revised"), issued by the *International Auditing and Assurance Standards Board* for limited assurance engagements. The standard requires that we plan and perform the engagement to obtain limited assurance whether the indicators reported in the Statement are free from material misstatement.

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The procedures performed are based on our professional judgement and included inquiries, primarily with Company personnel responsible for the reporting of the indicators and the preparation of the KPI Statement, analysis of documents, recalculations and other procedures aimed to obtain evidence as appropriate.

Specifically we carried out the following procedures:

- obtaining the KPI Statement, provided by the Company, which includes the reporting values of the KPIs subject to assurance as at December 31, 2023 and the description of the criteria used for reporting;
- understanding and analysis of the criteria used for KPI reporting, included in the paragraph “Indicators’ calculation methodology and accounting” of the KPI Statement;
- comparison between the data and information related to KPIs included in the Statement and the respective data and information included in the Non-Financial Statements as at December 31, 2023;
- analysis and understanding, through interviews, of the processes and procedures that support the collection, aggregation, elaboration and transmission of KPI data reported in the Statement;
- carrying out meetings with the Company in order to obtain information and documentary evidence, on a sample basis, about the correct application of the procedures and calculation methods adopted for each of the KPIs reported in the Statement, with respect to the criteria defined by the Company based on GRI Standards.

The procedures performed in a limited assurance engagement are less in scope than those performed in a reasonable assurance engagement in accordance with ISAE 3000 *Revised* (“*reasonable assurance engagement*”), and, therefore, do not enable us to obtain assurance that we would become aware of all significant matters and events that might be identified in a reasonable assurance engagement.

Conclusions

Based on the work performed, nothing has come to our attention that causes us to believe that the indicators reported in the Statement, prepared by Snam S.p.A. as of December 31, 2023 are not reported, in all material aspects, in accordance with the criteria described in the paragraph “Indicators’ calculation methodology and accounting” of the KPI Statement, based on the GRI Standards.

DELOITTE & TOUCHE S.p.A.

Signed by
Paola Mariateresa Rolli
Partner

Milan, Italy
April 19, 2024

This report has been translated into the English language solely for the convenience of international readers.