

## GRI STANDARD CORRELATION TABLE

### Application of the GRI standards

The content of the report refers to Snam's material issues and the related material GRI topics. The General Disclosures (Standard 102) required for the application of the GRI Standards in accordance with the core option were covers. The specific standard topics of the 200 (Economic), 300 (Environmental) and 400 (Social) series were selected in relation to the themes listed in the materiality matrix

published in the section "Material issues in relation to the activities carried out" of this Declaration.

As regards standard 103 (Management approach), we proceeded as follows:

- for item 103-1 (defining the internal and external scope for each material topic), the following table was compiled;
- for items 103-2 (approach to management), and 103-3 (evaluation of approach to management) the disclosure was made for sub-groups of material GRI topics and for each of Snam's material topics which could not be related to a specific standard topic.

Key:

T = Transportation; S = Storage; R = Regasification; C = Corporate; M = Sustainable mobility; B = Biomethane; E = Energy efficiency; One Company= T, S, R, C

| Material issues                                        | GRI aspects                               | Scope of the aspect |           | Reporting restrictions |                                                      |
|--------------------------------------------------------|-------------------------------------------|---------------------|-----------|------------------------|------------------------------------------------------|
|                                                        |                                           | Internal            | External  | Internal               | External                                             |
| Climate change                                         | GRI 305 Emissions                         | T, S, R             | Suppliers | -                      | Emissions related to energy consumption of suppliers |
|                                                        | GRI 302 Energy                            | T, S                | Suppliers | -                      | Energy consumption of suppliers                      |
| Health and safety                                      | GRI 403 Occupational Health & Safety      | One Company         | Suppliers | -                      | -                                                    |
| Protecting the local area and biodiversity             | GRI 304 Biodiversity                      | T                   | Suppliers | -                      | -                                                    |
| Green business                                         | -                                         | One Company         | -         | -                      | -                                                    |
| Economic performance                                   | GRI 201 Economic Performance              | One Company         | -         | -                      | -                                                    |
| Reliability of infrastructures and business continuity | -                                         | One Company         | -         | -                      | -                                                    |
| Brand reputation                                       | -                                         | One Company         | -         | -                      | -                                                    |
| Innovation                                             | -                                         | One Company         | -         | -                      | -                                                    |
| Relations with local communities                       | GRI 413 Local communities                 | One Company         | -         | -                      | -                                                    |
|                                                        | GRI 203 Indirect economic impact          | One Company         | -         | -                      | -                                                    |
| Combating corruption                                   | GRI 205 Anti-corruption                   | One Company         | Suppliers | -                      | -                                                    |
| Business integrity                                     | GRI 419 Socio-economic compliance         | One Company         | -         | -                      | -                                                    |
| Developing and safeguarding human capital              | GRI 401 Employment                        | One Company         | -         | -                      | -                                                    |
|                                                        | GRI 404 Training and Education            | One Company         | -         | -                      | -                                                    |
| Diversity and inclusion                                | GRI 405 Diversity and Equal opportunities | One Company         | -         | -                      | -                                                    |
|                                                        | GRI 406 Non-discrimination                | One Company         | -         | -                      | -                                                    |

## GRI Standard correlation table

The reporting standard adopted by the Snam Group for the preparation of its DNF is the GRI Sustainability Reporting Standards, published in 2016 by the GRI - Global Reporting Initiative. Specifically, according to the provisions of GRI

Standard 101: Foundation, paragraph 3, in this document reference was made to the Reporting Standards shown in the table below.

RF = Integrated Financial Report - NFS = Non-Financial Statement

| GRI Standard                             | Disclosure | Description                                                  | Reference document                                                                                                                                                                                                                                                                                             | Omissions/Notes                                                                                  |
|------------------------------------------|------------|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>GRI 102 – General disclosure 2016</b> |            |                                                              |                                                                                                                                                                                                                                                                                                                |                                                                                                  |
| Organisational profile                   | 102-1      | Name of the organisation                                     |                                                                                                                                                                                                                                                                                                                | Snam S.p.A.                                                                                      |
|                                          | 102-2      | Activities brands, products and services                     | RF "Summary" (in Snam profile)                                                                                                                                                                                                                                                                                 |                                                                                                  |
|                                          | 102-3      | Location of headquarters                                     |                                                                                                                                                                                                                                                                                                                | Snam S.p.A.<br>Piazza Santa Barbara, 7<br>20097, San Donato Milanese (MI)                        |
|                                          | 102-4      | Location of operations                                       | RF "Snam's presence in Italy and in the international infrastructure system" (in Snam profile)                                                                                                                                                                                                                 |                                                                                                  |
|                                          | 102-5      | Ownership structure                                          | RF "Governance and organisation" (in "Business model and sustainable development")                                                                                                                                                                                                                             |                                                                                                  |
|                                          | 102-6      | Markets served                                               | RF "Summary" (in Snam profile)<br>RF "Snam's presence in Italy and in the international infrastructure system" (in Snam profile)                                                                                                                                                                               |                                                                                                  |
|                                          | 102-7      | Size of the organisation                                     | NFS "Introduction and guide to reading the document"<br>NFS "Profile and activities of Snam"<br>NFS "Aspects concerning the management of personnel"<br>RF "Snam in 2019" (in Summary Data and Information)                                                                                                    |                                                                                                  |
|                                          | 102-8      | Information on employees and other workers                   | NFS "Aspects concerning the management of personnel"                                                                                                                                                                                                                                                           |                                                                                                  |
|                                          | 102-9      | Supply Chain                                                 | RF "Management of the supply chain" (in "Snam in 2019 – Summary Data and Information : Operating review")                                                                                                                                                                                                      |                                                                                                  |
|                                          | 102-10     | Significant changes to the organisation and its supply chain | NFS "Introduction and guide to reading the document"<br>RF "Management of the supply chain" (in "Snam in 2019 – Summary Data and Information : Operating review")                                                                                                                                              |                                                                                                  |
|                                          | 102-11     | Precautionary principle or approach                          | NFS "Internal Control and Risk Management System"<br>NFS "Environmental and health and safety aspects"<br>RF "Progress of activities related to obtaining permits" (in "Business segment operating performance: Natural gas transportation" and "Business segment operating performance: Natural gas storage") |                                                                                                  |
|                                          | 102-12     | External initiatives                                         |                                                                                                                                                                                                                                                                                                                | Snam belongs to the Global Compact and Task Force on Climate Related Financial Disclosure (TCFD) |
|                                          | 102-13     | Membership of associations                                   | NFS "Social aspects"                                                                                                                                                                                                                                                                                           |                                                                                                  |
| Strategy                                 | 102-14     | Statement from senior decision-maker                         | RF "Letter to the shareholders and stakeholders"                                                                                                                                                                                                                                                               |                                                                                                  |

| GRI Standard           | Disclosure | Description                                                                          | Reference document                                                                                                                                                                          | Omissions/Notes                                                                                                                                                                                                              |
|------------------------|------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ethics and integrity   | 102-16     | Values, principles, standards, and norms of behaviour                                | NFS "Methods for conducting activities"                                                                                                                                                     |                                                                                                                                                                                                                              |
| Stakeholder engagement | 102-18     | Governance structure                                                                 | RF "Governance and organisation" (in "Business model and sustainable development")                                                                                                          |                                                                                                                                                                                                                              |
|                        | 102-40     | List of stakeholder groups                                                           | NFS "Stakeholder relations"                                                                                                                                                                 |                                                                                                                                                                                                                              |
|                        | 102-41     | Percentage of employees covered by collective bargaining agreements                  |                                                                                                                                                                                             | 100%. The CCNL applies to non managerial staff (Energy and Oil contract, Metal workers contract, Commercial contract). The National Contract for Managers of Companies producing Goods and Services is applied to Management |
|                        | 102-42     | Identifying and selecting stakeholders                                               | NFS "Stakeholder relations"                                                                                                                                                                 |                                                                                                                                                                                                                              |
|                        | 102-43     | Approach to stakeholder engagement                                                   | NFS "Stakeholder relations"<br>NFS "Material issues in relation to the activities carried out"<br>RF "Stakeholders and relationship capital" (in "Other operating information and results") |                                                                                                                                                                                                                              |
|                        | 102-44     | Key topics and main critical areas                                                   | NFS "Significant material issues in relation to the activities carried out"                                                                                                                 |                                                                                                                                                                                                                              |
|                        | 102-45     | Entities included in the consolidated financial statements and excluded from the NFS |                                                                                                                                                                                             | There are no differences in the scope of consolidation                                                                                                                                                                       |
|                        | 102-46     | Defining the contents of the NFS and limits relating to issues                       | NFS "Introduction and guide to reading the document"<br>NFS "Material issues in relation to the activities carried out"<br>NFS "Application of the GRI standards"                           |                                                                                                                                                                                                                              |
|                        | 102-47     | List of material topics                                                              | NFS "Material issues in relation to the activities carried out"                                                                                                                             |                                                                                                                                                                                                                              |
|                        | 102-48     | Restatement of information compared with the previous report                         |                                                                                                                                                                                             | There is no significant data or information that has been changed compared with the previous report                                                                                                                          |
| Reporting process      | 102-49     | Changes in reporting                                                                 | NFS "Introduction and guide to reading the document"<br>NFS "Material issues in relation to the activities carried out"<br>NFS "GRI Standard correlation table"                             |                                                                                                                                                                                                                              |
|                        | 102-50     | Reporting period                                                                     | NFS "Introduction and guide to reading the document"                                                                                                                                        |                                                                                                                                                                                                                              |
|                        | 102-51     | Date of most recent report                                                           |                                                                                                                                                                                             | Latest document published: 2017 Consolidated Non Financial Statement, included in the 2017 Management Report - Integrated Report                                                                                             |
|                        | 102-52     | Reporting cycle                                                                      |                                                                                                                                                                                             | The NFS is published annually                                                                                                                                                                                                |
|                        |            |                                                                                      |                                                                                                                                                                                             |                                                                                                                                                                                                                              |

| GRI Standard                              | Disclosure          | Description                                                              | Reference document                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Omissions/Notes                                                                                                                                          |
|-------------------------------------------|---------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reporting process                         | 102-53              | Contact point for questions regarding the report                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Domenico Negrini (domenico.negrini@snam.it), Bruno Andreetto (bruno.andreetto@snam.it)                                                                   |
|                                           | 102-54              | Statement of compliance with the GRI Standards                           | NFS "Introduction and guide to reading the document"<br>NFS "GRI Standard correlation table"                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                          |
|                                           | 102-55              | GRI Index                                                                | NFS "GRI Standard correlation table"                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                          |
|                                           | 102-56              | External assurance                                                       | NFS "Independent auditors' report"                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                          |
| <b>Economic topics (GRI 200)</b>          |                     |                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                          |
| GRI 201<br>2016 Economic performance      | 103-1, 103-2, 103-3 | Approach to the management of the issue                                  | NFS "Social aspects"<br>RF "Stakeholders and relationship capital" (in "Other operating information and results")                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                          |
|                                           | 201-1               | Direct economic value generated and distributed                          | NFS "Social aspects"<br>RF "Stakeholders and relationship capital" (in "Other operating information and results")                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                          |
| GRI 203<br>2016 Indirect economic impacts | 103-1, 103-2, 103-3 | Approach to the management of the issue                                  | NFS "Social aspects"                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                          |
|                                           | 203-2               | Significant indirect economic impacts                                    | RF "Management of the supply chain" (in "Snam in 2019 – Summary Data and Information : Operating review")<br>RF "Stakeholders and relationship capital" (in "Other operating information and results")                                                                                                                                                                                                                                                                               |                                                                                                                                                          |
| GRI 205<br>Anti-corruption 2016           | 103-1, 103-2, 103-3 | Approach to the management of the issue                                  | NFS "Prevention of active and passive corruption"                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                          |
|                                           | 205-2               | Communication and training about anti-corruption policies and procedures | NFS "Prevention of active and passive corruption"<br>RF "Development of human capital" (in "Other operating information and results")<br>RF "Supply chain management" (in "Snam in 2019 – Summary Data and Information : Operating review")                                                                                                                                                                                                                                          | 100% of employees and members of the Board of Directors were informed with regard to the policies and procedures adopted by Snam on combating corruption |
|                                           | 205-3               | Survey of confirmed cases of corruption and actions taken                | NFS "Prevention of active and passive corruption"                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                          |
| <b>Environmental topics (GRI 300)</b>     |                     |                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                          |
| GRI 302<br>Energy 2016                    | 103-1, 103-2, 103-3 | Approach to the management of the issue                                  | NFS "Environmental and health and safety aspects"                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                          |
|                                           | 302-1               | Energy consumption within the organisation                               | NFS "Environmental and health and safety aspects"<br>RF "Climate change and energy efficiency" (in "Other results and impacts of management - Mitigation of environmental and health and safety effects")<br>RF "Energy consumption and emissions" (in "Business segment operating performance: Natural gas transportation", "Business segment operating performance: Natural gas storage" and "Business segment operating performance: Liquefied Natural gas (LNG) regasification") |                                                                                                                                                          |

| GRI Standard                                         | Disclosure             | Description                                                                                                                               | Reference document                                                                                                                                                                                                                                                                                                                                                                                                       | Omissions/Notes                                                                                                                                                                                                                         |
|------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI 304<br>Biodiversity<br>2016                      | 103-1, 103-2,<br>103-3 | Approach to the management of the issue                                                                                                   | NFS "Environmental and health and safety aspects"                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                         |
|                                                      | 304-1                  | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | NFS "Environmental and health and safety aspects"<br>RF "Environmental monitoring and renewal in the development of the pipeline network" (in "Other operating information and results - Mitigation of environmental and health and safety effects")                                                                                                                                                                     |                                                                                                                                                                                                                                         |
| GRI 305<br>Emissions 2016                            | 103-1, 103-2,<br>103-3 | Approach to the management of the issue                                                                                                   | NFS "Environmental and health and safety aspects"                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                         |
|                                                      | 305-1                  | Direct (Scope 1) GHG emission                                                                                                             | NFS "Environmental and health and safety aspects"<br>RF "Climate change and energy efficiency" (in "Other operating information and results")<br>RF "Energy consumption and emissions" (in "Business segment operating performance: Natural gas transportation", "Business segment operating performance: Natural gas storage" and "Business segment operating performance: Liquefied Natural gas (LNG) regasification") |                                                                                                                                                                                                                                         |
| <b>Social topics (GRI 300)</b>                       |                        |                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                         |
| GRI 401<br>2016<br>Employment                        | 103-1, 103-2,<br>103-3 | Approach to the management of the issue                                                                                                   | NFS "Aspects concerning the management of personnel"                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                         |
|                                                      | 401-1                  | New employee hires and employee turnover                                                                                                  | NFS "Aspects concerning the management of personnel"<br>RF "Employment in times of change" (in "Other operating information and results": Development of human capital)                                                                                                                                                                                                                                                  | The breakdown of the data by country are not reported as it is not applicable (almost all the employees are located in Italy)                                                                                                           |
| GRI 403<br>Occupational<br>Health and<br>safety 2016 | 103-1, 103-2,<br>103-3 | Approach to the management of the issue                                                                                                   | NFS "Environmental and health and safety aspects"                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                         |
|                                                      | 403-2                  | Types of injury and rates of injury, occupational illnesses, lost days, and absenteeism, and number of work-related fatalities            | NFS "Environmental and health and safety aspects"<br>RF "Prevention of accidents and health protection" (in "Other operating information and results - Mitigation of environmental and health and safety effects")                                                                                                                                                                                                       | Accidents involving employees and contractors for the whole of Italy (for employees, 2 in northern Italy and for contractors, 3 in northern Italy, 1 in central Italy and 1 in southern Italy). Only men were involved in the accidents |
| GRI 404<br>Training and<br>education<br>2016         | 103-1, 103-2,<br>103-3 | Approach to the management of the issue                                                                                                   | NFS "Aspects concerning the management of personnel"                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                         |
|                                                      | 404-1                  | Average hours of training per year per employee                                                                                           | NFS "Aspects concerning the management of personnel"<br>RF "Training" (in "Other operating information and results": Development of human capital)                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                         |

| GRI Standard                                                              | Disclosure          | Description                                                                                   | Reference document                                                                                                                                                                                                                                                                                                   | Omissions/Notes |
|---------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| GRI 405<br>Diversity and equal opportunities<br>2016                      | 103-1, 103-2, 103-3 | Approach to the management of the issue                                                       | NFS "Aspects concerning the management of personnel"<br>NFS "Protecting human rights"                                                                                                                                                                                                                                |                 |
|                                                                           | 405-1               | Diversity of the governing bodies and employees                                               | NFS "Aspects concerning the management of personnel"<br>NFS "Protecting human rights"<br>RF "Diversity" (in "Other operating information and results - Development of human capital")                                                                                                                                |                 |
| GRI 406<br>Non-discrimination<br>2016                                     | 103-1, 103-2, 103-3 | Approach to the management of the issue                                                       | NFS "Protecting human rights"                                                                                                                                                                                                                                                                                        |                 |
|                                                                           | 406-1               | Incidents of discrimination and corrective actions taken                                      | NFS "Protecting human rights"                                                                                                                                                                                                                                                                                        |                 |
| GRI 413<br>Local communities<br>2016                                      | 103-1, 103-2, 103-3 | Approach to the management of the issue                                                       | NFS "Social aspects"                                                                                                                                                                                                                                                                                                 |                 |
|                                                                           | 413-1               | Operations involving the local community, evaluation of the impact and development programmes | RF "Progress of activities related to obtaining permits" (in "Business segment operating performance: Natural gas transportation" and "Business segment operating performance: Natural gas storage")                                                                                                                 |                 |
| GRI 419<br>Socio-economic compliance<br>2016                              | 103-1, 103-2, 103-3 | Approach to the management of the issue                                                       | NFS "Prevention of active and passive corruption"                                                                                                                                                                                                                                                                    |                 |
|                                                                           | 419-1               | Non-compliance with laws and regulations in the social and economic area                      | RF "Disputes and other provisions" (in "Notes to the consolidated financial statements")<br>RF "Criminal disputes" (in "Notes to the consolidated financial statements")<br>RF "Italian Regulatory Authority for Energy, Networks and the Environment – ARERA" (in "Notes to the consolidated financial statements") |                 |
| <b>Snam's Material topics not associated with the GRI material topics</b> |                     |                                                                                               |                                                                                                                                                                                                                                                                                                                      |                 |
| Green business                                                            | 103-1, 103-2, 103-3 | Approach to the management of the issue                                                       | NFS "Environmental and health and safety aspects"<br>RF "The 2019-2023 Strategic Plan" (in "Business model and sustainable development")                                                                                                                                                                             |                 |
| Reliability of infrastructures and business continuity:                   | 103-1, 103-2, 103-3 | Approach to the management of the issue                                                       | NFS "Social aspects"<br>RF "Maintenance of plant security and quality" (in "Snam in 2019 – Summary Data and Information : Operating review")<br>RF "Innovation for business development" (in "Other operating information and results")                                                                              |                 |
| Brand reputation                                                          | 103-1, 103-2, 103-3 | Approach to the management of the issue                                                       | NFS "Social aspects"                                                                                                                                                                                                                                                                                                 |                 |
| Innovation                                                                | 103-1, 103-2, 103-3 | Approach to the management of the issue                                                       | NFS "Social aspects"<br>RF "Innovation for business development" (in "Other operating information and results")                                                                                                                                                                                                      |                 |

This Non Financial Statement was approved by the Board of Directors of Snam S.p.A. on 18 March 2020.

The Statement was audited by the independent auditors (PwC S.p.A.) in accordance with the criteria in the International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB). The results of the audits conducted are given in the Independent Auditors' Report below.