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# SASB CORRESPONDENCE TABLE (SUSTAINABILITY ACCOUNTING STANDARDS BOARD)

SR = Sustainability Report

AR = Integrated Financial Report – Annual Report

Dimensions	Thematic category	Disclosure	Description	Reference document and paragraph	Omissions - Notes
Environmental	GHG Emissions	EM-MD-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	SR "For a Net Zero world - Reduce climate and air emissions" SR "Appendix - Data and performance indicators"	
		EM-MD-110a.2	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	SR "Towards Net Zero - Carbon neutrality" SR "For a Net Zero world - Reduce climate and air emissions"	
	Air Quality	EM-MD-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	SR "For a Net Zero world - Reduce climate and air emissions" SR "Appendix - Data and performance indicators"	
	Ecological Impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	SR "For a Net Zero world - Protecting land and biodiversity"	
		EM-MD-160a.2	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	SR "For a Net Zero world - Protecting land and biodiversity"	
		EM-MD-160a.3	Terrestrial acreage disturbed, percentage of impacted area restored	SR "For a Net Zero world - Protecting land and biodiversity"	
		EM-MD-160a.4	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered		The indicator is not applicable for Snam


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Dimensions	Thematic category	Disclosure	Description	Reference document and paragraph	Omissions - Notes
	<b>Competitive Behavior</b>	EM-MD-520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	AR "Criminal and tax disputes and proceedings with the regulatory authority ARERA" (in "Notes to the consolidated financial statements")	
	<b>Critical Incident Risk Management</b>	EM-MD-540a.1	Number of reportable pipeline incidents, percentage significant	AR "Criminal and tax disputes and proceedings with the regulatory authority ARERA" (in "Notes to the consolidated financial statements")	
		EM-MD-540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	SR "For a Net Zero world - Protecting land and biodiversity"	4.6% of the natural gas transmission network inspected with smart pigs; 63.3% inspected by helicopter flyover; 32.3% inspected by leak detection and 13.6% geological monitoring
		EM-MD-540a.3	Number of (1) accident releases and (2) non-accident releases (NARs) from rail transportation		The indicator is not applicable for Snam
		EM-MD-540a.4	Discussion of management systems used to integrate a culture for safety and emergency preparedness throughout the value chain and throughout project lifecycles	SR "Appendix - The management systems"	