

Eni

Country by Country Report  
2022



# Mission

We are an energy company.

- 13 15** We concretely support a just energy transition, with the objective of preserving our planet
- 7 12** and promoting an efficient and sustainable access to energy for all.
- 9** Our work is based on passion and innovation, on our unique strengths and skills,
- 5 10** on the equal dignity of each person, recognizing diversity as a key value for human development, on the responsibility, integrity and transparency of our actions.
- 17** We believe in the value of long-term partnerships with the Countries and communities where we operate, bringing long-lasting prosperity for all.

## Global goals for a sustainable development

The 2030 Agenda for Sustainable Development, presented in September 2015, identifies the 17 Sustainable Development Goals (SDGs) which represent the common targets of sustainable development on the current complex social problems. These goals are an important reference for the international community and Eni in managing activities in those Countries in which it operates.



## COUNTRY-BY-COUNTRY REPORT 2022

<b>INTRODUCTION</b>	<b>2</b>
<b>ENI GROUP ORGANIZATIONAL STRUCTURE</b>	<b>3</b>
<b>BASIS OF PRESENTATION</b>	<b>5</b>
<b>COUNTRY-BY-COUNTRY REPORT</b>	<b>10</b>
Eni Group - summary	10
Europe	12
Africa	27
Asia and Oceania	32
Americas	38

## Introduction

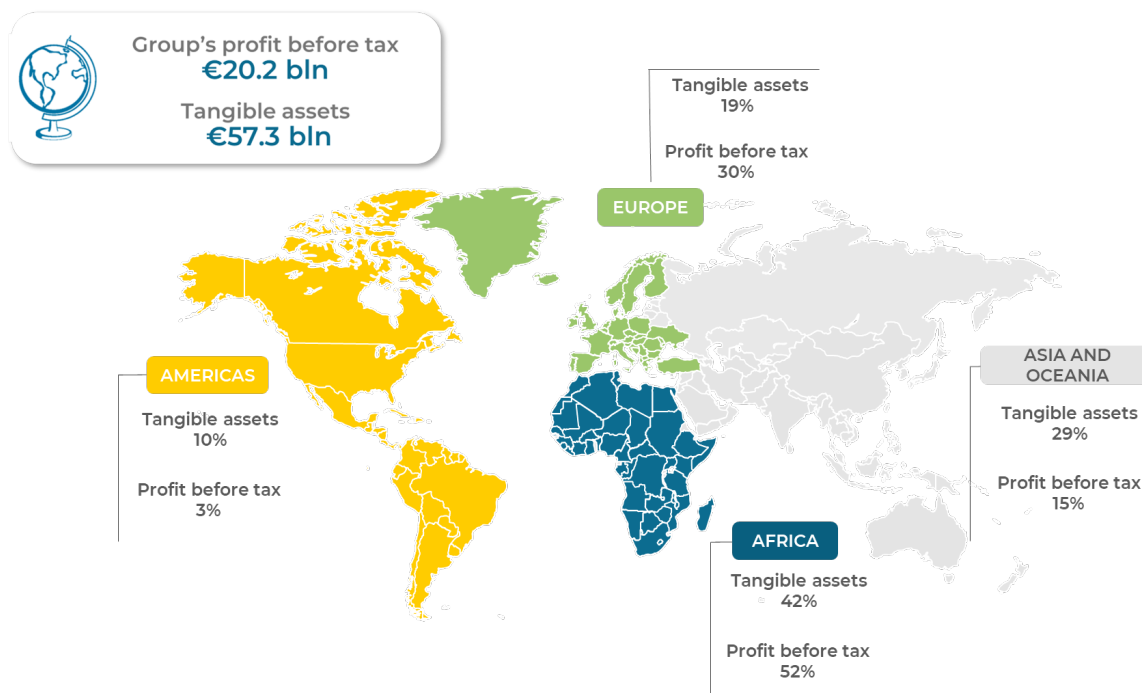
The “Base erosion and profit-shifting - BEPS” action plan promoted by the Organisation for Economic Cooperation and Development (OECD) with the endorsement of the G20 countries is designed to ensure that taxable income of multinational enterprises (MNEs) is apportioned to the jurisdictions where their economic activities are occurring proportionally to value generation. “Base erosion” means the reduction in a country’s overall tax revenues as a consequence of “profit shifting” i.e.: the targeted contractual arrangements under which MNEs may move profits from one tax jurisdiction to another in a move to minimize income tax payments.

Eni adheres to the principles of the OECD’s BEPS project and the Group’s tax strategy fully uphold those principles. Management decisions are driven by industrial and commercial objectives, and tax considerations support the achievement of those objectives. Eni does not set up artificial contractual schemes that are purely tax driven. The Group’s core hydrocarbon exploration, development, and extraction business, which generates almost all of the income taxes incurred by Eni, is subject to taxation in the countries holding oil and gas reserves and where the Group oil&gas operations are carried out, in accordance with local contractual provisions and tax rules. Therefore, Eni fulfils its tax obligations in the countries where the Group’s economic activity is pursued and where value is generated.

The BEPS Action Plan is divided into 15 action points. Action 13 (Transfer Pricing Documentation and Country-by-Country Reporting) requires MNEs to prepare a “BEPS Country-by-Country Report” (CbC Report) presenting a MNE’s group allocation of income, taxes and business activities on a tax jurisdiction-by-tax jurisdiction basis. The CbC Report is a tool enabling tax administrations to undertake risk assessment and is forwarded by the Italian tax administration to all tax administrations which have signed an agreement with Italian authorities for the exchange of information.

In Italy, in accordance with Law no. 208/2015 as enacted by Ministry of Economy and Finance Decree 23/2017, Eni is required to submit yearly to the Italian Tax Agency data on income taxes and other economic indicators for each tax jurisdictions where the Group is currently conducting business. This submission must comply with the reporting template approved by the OECD. Although Eni does not have any obligation to share this information with the market and the public, Eni is publishing its CbC Report, in the belief that this will enhance fiscal transparency and make a wide reach of stakeholders knowledgeable about this matter.

The following is the Group’s total tangible assets and profit before tax and the percentages of contribution to these values of the geographical areas detailed in this report:



# Eni Group organizational structure

## 1. *Subsidiary undertakings*

As at December 31, 2022, the Eni Group organizational structure was as follows:

		Italy	Outside Italy
<b>Subsidiary undertakings</b>	<b>401</b>	<b>126</b>	<b>275</b>
Exploration & Production segment	131	8	123
Other business activities	270	118	152

The 123 foreign subsidiary undertakings engaged in the Exploration & Production (E&P) segment are participated by three international sub-holdings: Eni International BV, a company incorporated in the Netherlands, Eni Investment Plc, a company incorporated in the UK and Eni Petroleum Co Inc., an operating holding company incorporated in the USA.

These 123 subsidiary undertakings engage in exploration, field development and extraction of hydrocarbons in 37 countries. Operations are based on concessions awarded by governments or on production sharing contracts with governments or state-owned petroleum companies. These contracts apportion the volumes of hydrocarbons produced between the Eni subsidiaries and the government/state-owned entities according to variable schemes. Therefore, the amount of taxes is totally unrelated to the jurisdiction where the Eni subsidiary is incorporated. E&P subsidiaries are either incorporated in the countries where they are conducting the business, or they can be incorporated in a third country and are conducting the business through a permanent establishment (PE), whose income is subject to taxation in accordance with the tax laws of the country where operations are carried out.

The breakdown by jurisdiction of the 123 E&P subsidiaries incorporated outside Italy is given below:

- 70 subsidiaries are incorporated in the countries where they are operating; several non-OECD countries require legal entities to be incorporated under local law in order to qualify for mineral rights and petroleum contracts.
- 53 subsidiaries are conducting operations in hydrocarbon reserve-rich countries through PEs and are incorporated elsewhere, mainly in the Netherlands, in the UK and in Italy. Eni does incorporate a legal entity in a jurisdiction other than that where operations are located, with aim to standardize certain aspects of corporate governance across Group subsidiaries as in the case of the ability to hold corporate documentation and records in the English language and to prepare financial statements in the US dollar, which is the currency generally adopted in the oil and gas sector.

With regard to Eni's other business activities – sale of gas, power and LNG, generation of electricity from cogeneration and renewable sources, traditional and bio refining and chemical, marketing of petroleum products, sale of chemical products, services of energy efficiency and sustainable mobility and business support services, in particular finance and insurance – those outside Italy are conducted mainly in Europe, through local subsidiaries. There are 152 of these local subsidiaries: 5 subsidiaries in Global Gas & LNG Portfolio, 20 subsidiaries in Refining & Marketing, 25 subsidiaries in Chemicals, 92 subsidiaries in Plenitude and 10 subsidiaries in "Corporate and other activities" segment, 4 of which provide financial services to the Group companies.

Amounts for all the 401 Eni subsidiaries as at December 31, 2022, are included in the CbC Report below.

## *2. Joint operations*

Eni participates to 10 joint operations that are recognized in the Group's consolidated financial statements – prepared under IFRS – by applying the proportional consolidation method based on Eni's working interest in each venture. 7 of these joint operations are incorporated outside Italy.

Amounts for Eni's joint operations as at December 31, 2022, have been included in the Eni Group CbC Report based on the same consolidation method as in the Group consolidated financial statements for IFRS purpose.

## *3. Low-Tax Jurisdictions*

As at December 31, 2022, Eni retained control over 6 subsidiaries that can be classified as entities incorporated in "Low-Tax Jurisdictions" under Italian law. According to Italian tax rules, entities qualify as low-tax persons when their applicable statutory tax rate is lower than 50% of that current in Italy (27.9%; Italian corporate tax rate) and their taxable income derives for more than one third from certain types of revenues and gains. These 6 subsidiaries are subject to taxation in Italy and for this purpose they are included in the tax return presented by the parent company Eni SpA.

## Basis of presentation

### Different reporting criteria vs. the report "Payments to Governments"

The reporting criteria of the CbC Report are different from those adopted in the preparation of the "Payments to Governments Report"<sup>1</sup>, which Eni is required to prepare and to publish in accordance with the reporting obligations on the extractive industries set by Directive 2013/34/EU (the EU Accounting Directive), as enacted in the Italian law by Legislative Decree N° 139 of August 18, 2015.

In non-operated petroleum contracts, the item "cash taxes paid" reported in the CbC Report includes the cash taxes paid by the operator on behalf of Eni to the host jurisdiction, which are charged to Eni through a partner billing process (cash calls); whereas in contracts where Eni is operator, only the Eni's share of cash taxes is reported even though Eni in its capacity as operator is due to fulfil the obligation to pay to the host country 100% of the due amounts of taxes (Eni's share of taxes and that of its partners, which is refunded to Eni through a partner billing process). In this respect, the CbC reporting criteria differ from the ones adopted in the "Payments to Governments Report", where Eni is required to disclose only direct payments made by Eni to host Governments, which are reported at 100% in operated contracts.

Below a summary of the main differences between the two reports is presented:

➤ Country-by-Country	➤ Payments to Governments
<ul style="list-style-type: none"> <li>• Income tax payments reported by subsidiaries and joint operations relate all of Eni's businesses;</li> <li>• Payments of current income taxes are recorded based on Eni's share, therefore:               <ul style="list-style-type: none"> <li>• where Eni, acting as a project operator, makes tax payments also on behalf of other project partners, only the Eni's share of payments is recorded;</li> <li>• where Eni is a project follower and therefore does not make any tax payments, Eni's share of the payments made by the operator on behalf of Eni is recorded.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Income tax payments reported by subsidiaries and joint operations regard only the upstream business;</li> <li>• Payments of current income taxes are recorded by the entity that makes them directly, therefore:               <ul style="list-style-type: none"> <li>• where Eni, acting as a project operator, makes tax payments also on behalf of other project partners, the full amount of each payments is recorded;</li> <li>• where Eni is a project follower and therefore does not make any tax payments, Eni does not record any payments.</li> </ul> </li> </ul>

### Reporting MNE and constituent entities

The constituent entities comprise all the subsidiary undertakings controlled directly or indirectly by Eni SpA, which is the ultimate parent company of the Eni Group. Eni SpA has an obligation to transmit the data provided in this report to the Italian Tax Agency.

The data in this report are those of the companies included in Eni SpA's consolidated financial statements, as well as those of certain subsidiaries excluded from consolidation because of immateriality or because their consolidation does not entail any effect on the Group consolidated results of operations. Furthermore, this report includes the data for proportionally-consolidated entities (joint operations). These latter are immaterial.

During 2022, Azule Energy, the 50/50 joint venture combining the upstream activities in Angola of Eni and bp (British Petroleum), became operational, and the subsidiaries operating in the country, which were contributed to the JV, were derecognized, effective August 1, 2022. Therefore, in line with the rules of the consolidated financial statements, the payments of these subsidiaries are accounted for up to the date of loss of control (i.e., for seven months).

<sup>1</sup> The report is available at Eni's web site [www.eni.com](http://www.eni.com)

## Treatment of permanent establishments (PE)

The data for branches and PEs of the constituent entities are reported:

- i) by reference to the tax jurisdiction in which the PE is located and is operating;
- ii) not by reference to the tax jurisdiction of residence of the legal entity of which the PE is a part.

Residence tax jurisdiction reporting for the business legal entity of which the permanent establishment is a part exclude financial data related to the permanent establishment.

## Source of data

The data presented in this report, which have been aggregated on a tax jurisdiction-by-tax jurisdiction basis, have been sourced from the separate financial statements of each Group subsidiary prepared in accordance with local accounting principles. Differences between local GAAP and the IFRS used to prepare the Group's consolidated financial statements are deemed to have a negligible impact on the financial amounts disclosed in this report.

## Reporting period

The reporting period is the fiscal year 2022 of the parent company Eni SpA, which correspond to the calendar year.

## Structure and content

This report comprises a statement for each of the tax jurisdictions where the Eni Group is currently operating. The amounts in each tax-jurisdiction statement have been obtained by aggregating amounts sourced from the local financial statements of all the Eni subsidiaries that are tax residents in the jurisdiction or operate there through a PE, as well as any joint operations. The data for each PE has been taken from the accounting records of the subsidiary of which the PE is a part, separating them from data related to the head office or other PEs of the subsidiary.

## Content of each country statement

The following aggregate data are given for each tax jurisdiction:

### • Total revenues

These are the revenues generated in the year by all of the Group constituent entities resident in the tax jurisdiction or operating there through a PE. It is furnished the breakdown of revenues generated by transactions with unrelated parties and by inter-company transactions, even within the same tax jurisdiction. Revenues include all positive income items, e.g. revenues from sales of products and services, royalties from industrial patents, interest income, gains from the sale of plant, property and equipment, intangible assets and equity investments and unrealized profits (such as the fair value of derivatives held for purposes other than hedging). Inter-company dividends are excluded from revenues. Gains recognized in comprehensive income are also excluded.

### • Profit (loss) before income tax

This is the sum of the pre-tax profits and losses recorded in the year by all the constituent entities resident in the tax jurisdiction or operating there through a PE.

Consistently with the reporting criteria applying to revenues, pre-tax profits of the Group constituent entities are stated net of inter-company dividends. This treatment is aimed at achieving greater alignment between cash taxes and locally-generated profits, because the above mentioned dividends are excluded from taxation in the



recipient's residence tax jurisdiction or are subject to a minimal tax rate as in the case of Italy due to their being paid out of earnings that have been taxed in the tax jurisdictions where they have been generated.

- **Income taxes paid (on a cash basis)**

These are the income taxes paid during the year by all the constituent entities resident or operating through a PE in the relevant tax jurisdiction. Taxes are reported on a cash basis and include taxes paid by the constituent entities to the residence tax jurisdictions and to all other tax jurisdictions. In this respect, they include withholding taxes paid by other Group entities on payments to the constituent entities in the jurisdiction, as in the case of the provision of intercompany services.

- **Income taxes accrued (current year)**

These are the accrued current tax expenses recorded on taxable profits or current tax credit in case of losses of the reporting year, recorded by all the constituent entities resident or operating through a PE in the tax jurisdiction. It does not include deferred tax assets or liabilities, or provisions for uncertain tax liabilities.

- **Taxes in-kind**

With regard to extractive activities, taxes both paid and accrued include in-kind volumes due by Eni to local tax authorities as part of production sharing agreements "PSAs", whereby tax obligations in charge of the international oil company are settled by a national agency or corporation out of the production entitlement (profit oil) of the international partner. The monetary value of those payments is determined based on market prices in accordance of applicable provisions of each PSA.

- **Stated capital**

This is the stated capital of all the constituent entities resident in the tax jurisdiction. In the case of a PE, the stated capital is reported in the jurisdiction where the legal entity of which it is a part is tax resident.

- **Accumulated earnings**

These are the accumulated earnings of all the constituent entities resident in the tax jurisdiction. In the case of a PE, accumulated earnings are reported in the jurisdiction where the legal entity of which it is a part is tax resident.

- **Number of employees**

The total aggregate number of employees employed at the end of the fiscal year is reported by all the constituent entities resident or operating through a PE in the relevant tax jurisdiction. OECD guidelines for the preparation of the CbC report allow to include in the number of employees the independent contractors participating in the ordinary operating activities of the MNE. On this basis, Eni reports as employees the number of independent contractors in those countries where the industrial activity is largely performed by contractors and their number is significant. In certain extractive initiatives, Eni and the host Country agree to assign the operatorship of a given initiative to an incorporated joint venture. This venture in its capacity as operator is responsible of managing extractive activities with own personnel. Those operating companies are not controlled by Eni. Libya, Egypt, Kazakhstan and Algeria are the most important countries of Eni presence where the number of employees also includes the Eni share of the number of employees hired by local ventures. The Eni share is determined by reference to Eni's participating interest in the share capital of those ventures.

- **Tangible assets other than cash and cash equivalents**

The sum of the book values of all the tangible assets of the constituent entities resident or operating through a PE in the tax jurisdiction. It excludes intangible assets, inventories and all financial assets (shares, securities, receivables, derivative assets, etc.).

- **List of all the constituent entities of the Eni Group included in each aggregation per tax jurisdiction.**

The report lists the names of all the legal entities resident or operating through a PE in the relevant tax jurisdiction. In the case of each PE, the tax jurisdiction of residence of the legal entity of which it is a part is also reported. The name of the tax jurisdiction under whose laws a constituent entity is incorporated or organized has also been reported in those rare circumstances where it is different from the tax jurisdiction of residence.

- **Business activity**

The main business activity is indicated for each constituent entity operating in the relevant tax jurisdiction.

- **Eni business area**

The Eni business segment is indicated for each constituent entity operating in the relevant tax jurisdiction.

### Reconciliation of Income Tax Accrued CbC Report Vs Annual Report

(€ million)	2022
<b>Income Tax Accrued (CbC Report)</b>	<b>9,921</b>
Net deferred taxes	(1,803)
Net addition/reversal related to uncertain tax matters	(30)
<b>Income taxes in the Consolidated profit and Loss account (Annual Report)</b>	<b>8,088</b>

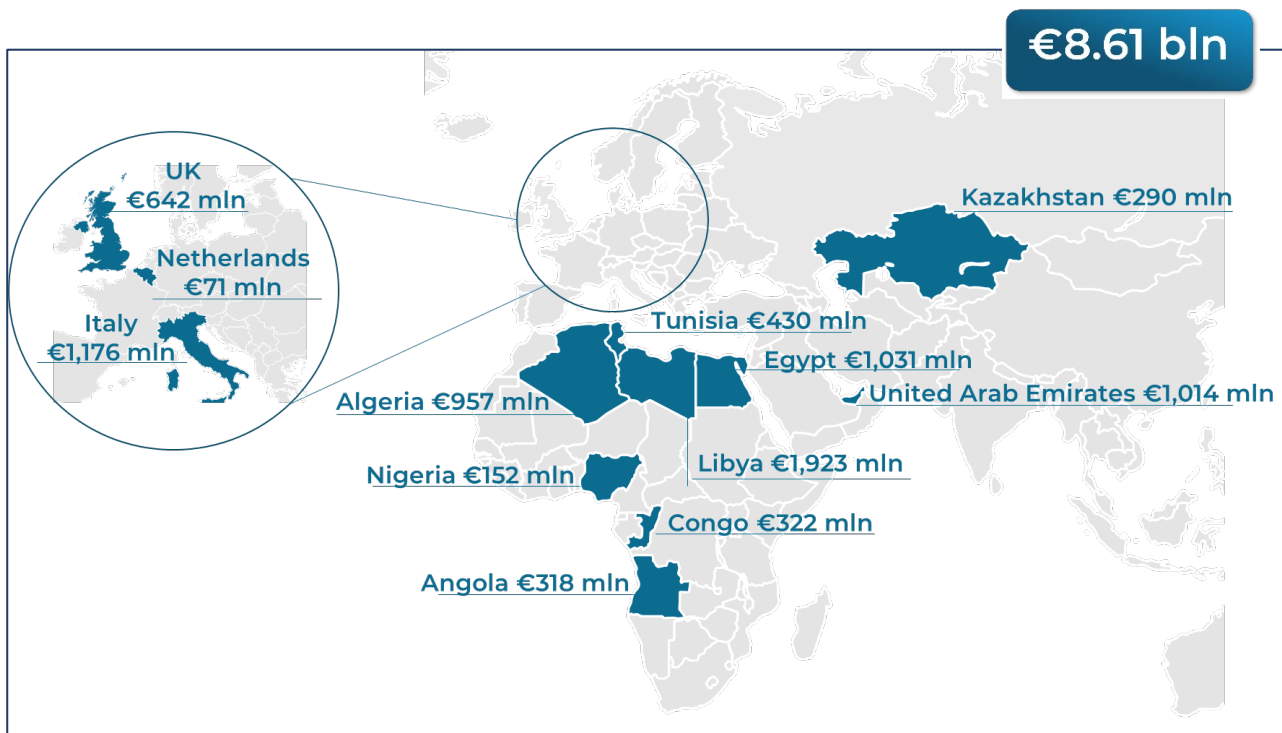
In 2022, the Group tax accrued included an Italian extraordinary windfall tax levied on energy companies as enacted by Law No. 51 of May 2022, amounting to €1,036 million and fully paid in the year, which was computed on the increase in the balance of the value added tax recorded in a given observable period compared to a prior period. Accrued income taxes for the Italian jurisdiction also included the Italian solidarity contribution enacted by Law No. 197 of December 29, 2022 (Budget Law 2023) of €960 million calculated on the 2022 taxable income, considering the distribution of certain revaluation reserves, compared to prior periods taxable income. The information flow towards the Italian Tax Agency prepared in accordance to Law 208/2015 (and enforcement measures) does not include both extraordinary taxation items as certain interpretations of the Tax Agency do not consider them as income taxes. Similarly, the solidarity contribution of the German jurisdiction of €163 million reported in this report was excluded from the information flow towards Italian tax agency.

### Reporting currency

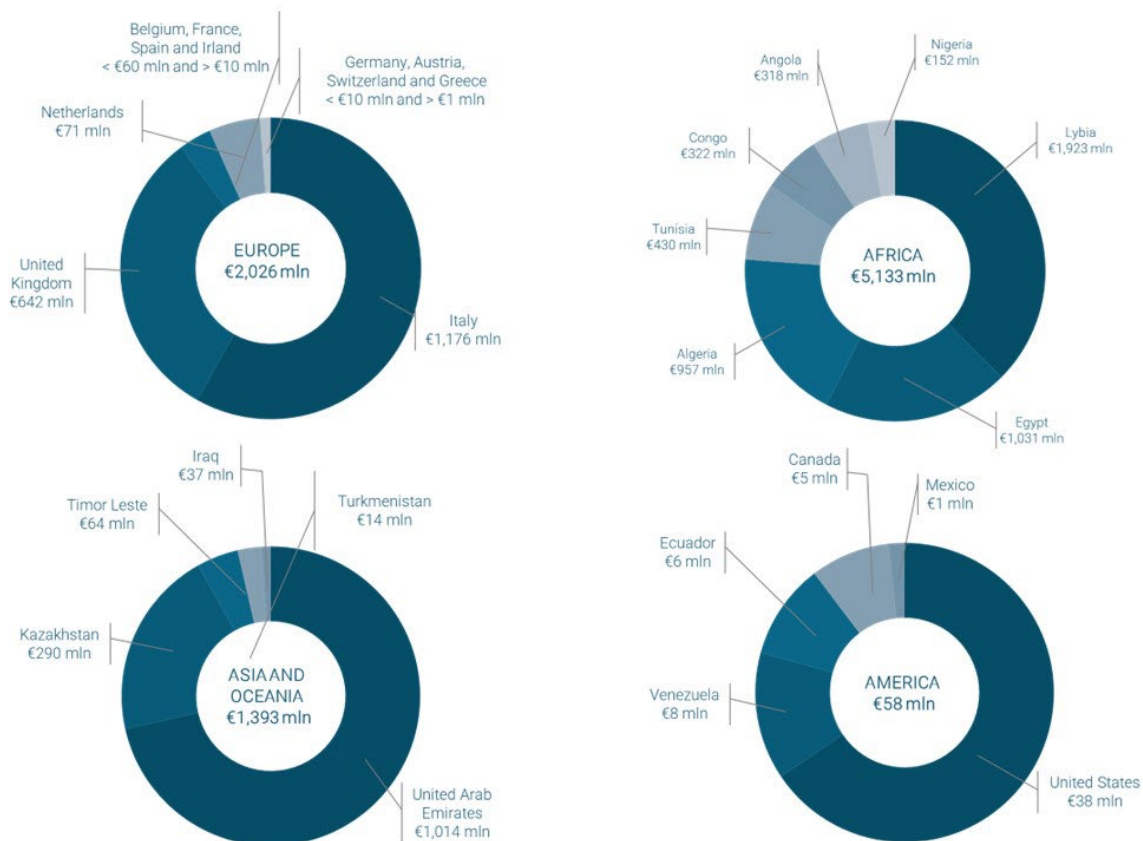
The reporting currency is the euro. Amounts are stated in thousands of euros. Amounts reported in currencies other than the euro have been translated into euros at the average exchange rate for the fiscal year.

## Income taxes paid in 2022

The following chart summarizes the tax contributions made by Eni Group in the countries where it operates in 2022.



The following is a summary of the Eni Group's tax contribution in the countries where it operates in 2022:



## Eni Group – summary

(€ thousand)

Full year 2022	Total revenues	Profit (loss) before Income tax	Cash Tax Paid	Income Tax Accrued	Stated capital	Accumulated Earnings	Number of Employees (number)	Property, plant and equipment
<b>EUROPE</b>	177,952,682	6,092,231	2,025,752	3,386,067	92,543,355	49,535,943	24,652	11,192,761
Albania		(11,354)					9	343
Austria	2,175,015	46,190	6,816	11,351	132,278	93,678	134	100,481
Belgium	3,496,868	498,655	58,804	55,581	1,762,757	112,135	227	893
Cyprus	5,524	(4,546)			644,402	(330,714)	39	140,431
Czech Republic	8,069	(214)	80	40			15	
Denmark		(6)						
France	5,420,325	(126,857)	24,053	8,885	481,482	(324,020)	832	324,196
Germany	4,744,857	618,088	8,902	367,801	89,826	262,155	535	259,388
Greece	826,458	24,114	1,194	6,658	28,883	16,251	144	2,660
Hungary	217,212	6,734	955	344	4,033	15,060	154	4,380
Ireland	280,991	70,907	10,921	8,939	500,000	80,826	16	
Italy	102,403,363	24,890	1,176,054	1,934,251	21,799,013	31,119,257	20,951	8,958,614
Jersey	34,298	30,487			28,654	30,487		6,170
Luxembourg	273	(232)			10,766	(1,018)		
Malta								
Montenegro	264	(7,475)					1	
Netherlands	8,973,289	2,802,864	70,634	75,255	61,349,059	15,027,736	58	420
Poland	3,615	729	320	179			6	
Romania	13,673	(727)	54	77	14	(379)	283	2,072
Slovakia	1,134	(461)	4	4			1	
Slovenia	68,659	5,879	694	973	12,957	25,220	40	1,183
Spain	4,923,435	135,099	17,981	35,539	69,507	173,121	364	176,475
Sweden	479	511		86			2	
Switzerland	851,162	39,867	6,181	2,947	110,503	42,794	83	66,702
Turkey	16,106	10,634	456	432	1	1,565	10	12,685
Ukraine								
United Kingdom	43,487,613	1,928,455	641,649	876,725	5,519,220	3,191,789	748	1,135,668
<b>AFRICA</b>	20,227,008	10,395,508	5,136,831	5,104,925	212,272	2,744,297	10,517	24,051,391
Algeria	2,237,154	1,099,947	961,052	938,544	13	1	724	1,791,524
Angola	2,223,534	1,219,805	317,528	289,894			3	3,926,543
Congo	1,820,731	44,755	322,282	320,576	477	(40,896)	454	3,181,637
Côte d'Ivoire		(109,864)		(7,740)			74	647,765
Democratic Republic of the Congo	1	(105)			903	(1,851)		
Egypt	5,039,910	2,770,255	1,031,100	1,031,850	178,537	82,800	2,839	7,847,072
Gabon	143	(7,501)			14,006	(7,502)	10	17
Ghana	874,333	324,493			15,479	353,385	165	1,520,790
Kenya	3,481	(45,010)					33	23,405
Libya	5,979,701	4,053,321	1,922,842	1,950,433			4,499	2,729,608
Morocco	2,494	(4,369)					6	1,526

(€ thousand)

Full year 2022	Total revenues	Profit (loss) before Income tax	Cash Tax Paid	Income Tax Accrued	Stated capital	Accumulated Earnings	Number of Employees (number)	Property, plant and equipment
Mozambique	44,908	(16,439)					141	5,478
Nigeria	1,230,909	496,510	151,835	135,466	2,766	2,358,356	1,079	2,257,085
South Africa	3	(650)						
Tunisia	769,706	570,360	430,192	445,902	91	4	490	118,941
ASIA AND OCEANIA	10,827,859	3,112,589	1,392,984	1,391,106	552,948	(271,418)	3,939	16,361,239
Australia	98,442	(45,805)	(24,477)	(54,050)	166,736	(146,242)	89	659,149
Bahrain	170	(1,057)						
China	117,822	13,827	333	28	5,797	(10,971)	63	888
Hong Kong	4,359	(34,804)			307,502	(49,964)		270,179
India	8,948	(356)	531	86	1,296	3,189	445	16,026
Indonesia	462,311	182,744	172	26,570			303	577,573
Iran	807	(278)		2				
Iraq	508,905	126,555	37,166	39,045			439	682,635
Kazakhstan	2,638,991	1,601,775	289,608	283,008	39,262	(40,719)	1,413	10,942,109
Lebanon	560	(1,380)						1,131
Myanmar	283	(8,175)					3	7
Oman	459	(22,628)					14	731
Qatar	1,007	(1,264)		217			1	
Russia	113,432	42,063	305	184	31,501	(25,784)	37	158,621
Singapore	4,660,749	51,980	(1,493)	8,922	57	1,005	37	
South Korea	1,442	(94)	83	8			4	
Timor Leste	150,309	41,620	63,518	17,803			3	54,169
Turkmenistan	130,350	46,041	13,637	8,588			905	421,241
United Arab Emirates	1,925,724	1,181,090	1,013,601	1,060,695			112	2,457,386
Vietnam	2,789	(59,265)			797	(1,932)	71	119,394
AMERICAS	11,395,227	582,627	54,276	39,196	10,930,201	(6,341,415)	2,043	5,677,757
Argentina		(1,433)			353	(1,433)		
Bahamas					2			
Bermuda	25	(127)			41,446	430,379		
Brazil	315	16	68	61	293,131	(293,109)	1	49
British Virgin Islands					47	(804,210)		
Canada	11,325	4,255	1,724	1,128	3,740,548	(3,399,606)	27	765
Cayman Islands								
Colombia					1		10	
Ecuador	143,516	16,631	5,586	4,047	126	64,527	484	14,994
Mexico	3,455,725	35,252	989	1,122	903	(239,311)	1,070	1,641,318
United States	7,425,718	573,938	37,619	37,311	6,786,223	(2,094,590)	318	3,991,863
Venezuela	358,603	(45,905)	8,290	(4,473)	67,421	(4,062)	133	28,768
ENI GROUP	220,402,776	20,182,955	8,609,843	9,921,294	104,238,776	45,667,407	41,151	57,283,148

## EUROPE

## ITALY



(€ thousand)

Full year 2022

Total revenues	102,403,363	Profit (loss) before Income tax	24,890	Cash Tax Paid	1,176,054	Income Tax Accrued	1,934,251
Revenues - related party transaction	40,376,786						
Revenues - non-related party transaction	62,026,577						
Stated capital	21,799,013	Accumulated Earnings	31,119,257	Number of Employees (number)	20,951	Tangible Assets	8,958,614

Eni Group constituent entities  
included in the tax jurisdiction

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Agenzia Giornalistica Italia SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Agrikroton Srl - Societa' Agricola		Manufacturing or Production	Plentitude
Be Charge Srl		Sales, Marketing or Distribution	Plentitude
Be Charge Valle d'Aosta Srl		Sales, Marketing or Distribution	Plentitude
Be Power SpA		Sales, Marketing or Distribution	Plentitude
Borgia Wind Srl		Manufacturing or Production	Plentitude
CEF 3 Wind Energy SpA		Holding shares or Other Equity Instruments	Plentitude
CGDB Enrico Srl		Manufacturing or Production	Plentitude
CGDB Laerte Srl		Manufacturing or Production	Plentitude
Corridonia Energia Srl		Manufacturing or Production	Plentitude
Costiero Gas Livorno SpA <sup>(10)</sup>		Sales, Marketing or Distribution	Refining & Marketing
D-Share SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Dynamica Srl		Manufacturing or Production	Plentitude
Ecoener Srl		Manufacturing or Production	Plentitude
Ecofuel SpA		Manufacturing or Production	Refining & Marketing
Elettro Sannio Wind 2 Srl		Manufacturing or Production	Plentitude
Enerkall Srl		Manufacturing or Production	Plentitude
Eni Angola SpA		Manufacturing or Production	Exploration & Production
EniBioCh4in Alexandria Srl Societa' Agricola		Manufacturing or Production	Refining & Marketing
EniBioCh4in Aprilia Srl		Administrative, Management or Support Services	Refining & Marketing
EniBioCh4in Grupellum Societa' Agricola Srl		Manufacturing or Production	Refining & Marketing
EniBioCh4in Jonica Srl		Manufacturing or Production	Refining & Marketing
EniBioCh4in Momo Societa' Agricola Srl		Manufacturing or Production	Refining & Marketing
EniBioCh4in Pannellia BioGas Srl Societa' Agricola		Manufacturing or Production	Refining & Marketing
EniBioCh4in Quadrivium Srl Societa' Agricola		Manufacturing or Production	Refining & Marketing
EniBioCh4in Service BioGas Srl		Administrative, Management or Support Services	Refining & Marketing
EniBioCh4in Societa' Agricola II Bue Srl		Manufacturing or Production	Refining & Marketing
EniBioCh4in SpA		Holding shares or Other Equity Instruments	Refining & Marketing
Eni Corporate University SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni Corridor Srl		Holding shares or Other Equity Instruments	Global Gas & LNG Portfolio
Eni Energia Italia Srl		Manufacturing or Production	Corporate and financial subsidiaries
Eni Fuel SpA		Sales, Marketing or Distribution	Refining & Marketing
Eni Gas Transport Services Srl		Administrative, Management or Support Services	Global Gas & LNG Portfolio

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Global Energy Markets SpA		Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni International Resources Ltd - PE	United Kingdom	Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni Mediterranea Idrocarburi SpA		Manufacturing or Production	Exploration & Production
Eni Mozambico SpA		Research and Development	Exploration & Production
Eni Natural Energies SpA		Research and Development	Exploration & Production
Eni New Energy SpA		Manufacturing or Production	Plenitude
EniPower Mantova SpA		Manufacturing or Production	Power
Eni Plenitude SpA Societa' Benefit		Sales, Marketing or Distribution	Plenitude
EniPower SpA		Manufacturing or Production	Power
EniProgetti SpA		Engineering services	Corporate and financial subsidiaries
Eni Rewind SpA		Environmental remediation activity and waste management	Other activities
EniServizi SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni SpA		Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services; Research and Development	Corporate and financial subsidiaries
Eniverse Ventures Srl		Manufacturing or Production	Corporate and financial subsidiaries
Eni Sustainable Mobility SpA		Manufacturing or Production; Sales, Marketing or Distribution	Refining & Marketing
Eni Timor Leste SpA		Research and Development	Exploration & Production
Eni Trade & Biofuels SpA		Sales, Marketing or Distribution	Refining & Marketing
Eni Trading & Shipping SpA (in liquidation)		Dormant	Corporate and financial subsidiaries
Eni West Africa SpA		Research and Development	Exploration & Production
Eolica Pietramontecorvino Srl		Manufacturing or Production	Plenitude
Eolica Wind Power Srl		Manufacturing or Production	Plenitude
Eolo Energie - Corleone - Campofiorito Srl		Manufacturing or Production	Plenitude
Evolvere SpA Societa' Benefit		Sales, Marketing or Distribution	Plenitude
Evolvere Venture SpA		Sales, Marketing or Distribution	Plenitude
Faren Srl		Manufacturing or Production	Plenitude
FAS Srl		Manufacturing or Production	Plenitude
Finpower Wind Srl		Manufacturing or Production	Plenitude
Finproject SpA		Manufacturing or Production	Chemicals
Floaters SpA		Provision of Services to related Parties	Exploration & Production
Fotovoltaica Pietramontecorvino Srl		Manufacturing or Production	Plenitude
4Energia Srl		Sales, Marketing or Distribution	Plenitude
FV4P Srl		Manufacturing or Production	Plenitude
Gemsa Solar Srl		Manufacturing or Production	Plenitude
GPC Due Srl		Manufacturing or Production	Plenitude
GPC Uno Srl		Manufacturing or Production	Plenitude
Green Parity Srl		Manufacturing or Production	Plenitude
GreenStream BV - PE	Netherlands	Transportation activities (via pipeline)	Global Gas & LNG Portfolio
Ieoc SpA		Manufacturing or Production	Exploration & Production
Industria Siciliana Acido Fosforico - ISAF - SpA (in liquidation)		Manufacturing or Production	Other activities

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
LNG Shipping SpA		LNG transport services	Global Gas & LNG Portfolio
Lugo Societa' Agricola Srl		Manufacturing or Production	Plenitude
Lugo Solar Tech Srl		Manufacturing or Production	Plenitude
Marano Solar Srl		Manufacturing or Production	Plenitude
Marano Solare Srl		Manufacturing or Production	Plenitude
Marcellinara Wind Srl		Manufacturing or Production	Plenitude
Micropower Srl		Manufacturing or Production	Plenitude
Molinetto Srl		Manufacturing or Production	Plenitude
Monte San Giusto Solar Srl		Manufacturing or Production	Plenitude
Montefano Energia Srl		Manufacturing or Production	Plenitude
Olivadi Srl		Manufacturing or Production	Plenitude
Parco Eolico di Tursi e Colobraro Srl		Manufacturing or Production	Plenitude
Pescina Wind Srl		Manufacturing or Production	Plenitude
Petroven Srl <sup>(10)</sup>		Sales, Marketing or Distribution	Refining & Marketing
Pieve5 Srl		Manufacturing or Production	Plenitude
PLT Energia Srl		Administrative, Management or Support Services	Plenitude
PLT Engineering Srl		Manufacturing or Production	Plenitude
PLT Puregreen SpA		Sales, Marketing or Distribution	Plenitude
PLT Wind 2020 Srl		Holding shares or Other Equity Instruments	Plenitude
PLT Wind 2022 SpA		Holding shares or Other Equity Instruments	Plenitude
Po' Energia Srl Societa' Agricola		Manufacturing or Production	Refining & Marketing
Pollenza Sole Srl		Manufacturing or Production	Plenitude
Raffineria di Gela SpA		Manufacturing or Production	Refining & Marketing
Raffineria di Milazzo ScpA <sup>(10)</sup>		Manufacturing or Production	Refining & Marketing
Ravenna 1 FTV Srl		Manufacturing or Production	Plenitude
RF-AVIO Srl		Manufacturing or Production	Plenitude
RF-Cavallerizza Srl		Manufacturing or Production	Plenitude
Ruggiero Wind Srl		Manufacturing or Production	Plenitude
SAV - Santa Maria Srl		Manufacturing or Production	Plenitude
SEA SpA		Administrative, Management or Support Services	Plenitude
SeaPad SpA		Administrative, Management or Support Services	Refining & Marketing
SEF Green Srl		Holding shares or Other Equity Instruments	Plenitude
SEF Miniwind Srl		Manufacturing or Production	Plenitude
SEF Solar Abruzzo Srl		Manufacturing or Production	Plenitude
SEF Solar II Srl		Manufacturing or Production	Plenitude
SEF Solar Srl		Holding shares or Other Equity Instruments	Plenitude
SEF Srl		Holding shares or Other Equity Instruments	Plenitude
Serfactoring SpA (in liquidazione)		Regulated financial services	Corporate and financial subsidiaries
Servizi Aerei SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries



<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Servizi Fondo Bombole Metano SpA		Provision of Services to Unrelated Parties	Refining & Marketing
Societa' Agricola Agricentro Srl		Holding shares or Other Equity Instruments	Plenitude
Societa' Agricola Casemurate Srl		Manufacturing or Production	Plenitude
Societa' Agricola Forestale Pianura Verde Srl		Manufacturing or Production	Plenitude
Societa' Agricola Isola d'Agri Srl		Manufacturing or Production	Plenitude
Societa' Agricola L'Albero Azzurro Srl		Manufacturing or Production	Plenitude
Societa' Agricola SEF Bio Srl		Sales, Marketing or Distribution	Plenitude
Societa' Energie Rinnovabili SpA		Manufacturing or Production	Plenitude
Societa' Energie Rinnovabili 1 SpA		Manufacturing or Production	Plenitude
Societa' EniPower Ferrara Srl <sup>(60)</sup>		Manufacturing or Production	Power
Societa' Petrolifera Italiana SpA		Manufacturing or Production	Exploration & Production
Timpe Muzzunetti 2 Srl		Manufacturing or Production	Plenitude
Trans Tunisian Pipeline Co SpA		Transportation activities (via pipeline)	Global Gas & LNG Portfolio
Versalis SpA		Manufacturing or Production	Chemicals
Vivaro FTV Srl		Manufacturing or Production	Plenitude
VRG Wind 127 Srl		Manufacturing or Production	Plenitude
VRG Wind 149 Srl		Manufacturing or Production	Plenitude
W-Energy Srl		Manufacturing or Production	Plenitude
Wind Park Laterza Srl		Manufacturing or Production	Plenitude
Wind Salandra Srl		Manufacturing or Production	Plenitude
Wind Turbines Engineering 2 Srl		Manufacturing or Production	Plenitude
Windsol Srl		Manufacturing or Production	Plenitude

## ALBANIA



(€ thousand)

Full year 2022

Total revenues	Profit (loss) before Income tax	Cash Tax Paid	Income Tax Accrued
Revenues - related party transaction	(11,354)		
Revenues - non-related party transaction			
Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets
		9	343

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Albania BV - PE	Netherlands	Research and Development	Exploration & Production

## AUSTRIA



(€ thousand)

Full year 2022

Total revenues	2,175,015	Profit (loss) before Income tax	46,190	Cash Tax Paid	6,816	Income Tax Accrued	11,351
Revenues - related party transaction	691,001						
Revenues - non-related party transaction	1,484,014						
Stated capital	132,278	Accumulated Earnings	93,678	Number of Employees (number)	134	Tangible Assets	100,481

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Be Charge Srl - PE	Italy	Sales, Marketing or Distribution	Plentitude
Eni Austria GmbH		Sales, Marketing or Distribution	Refining & Marketing
Eni Marketing Austria GmbH		Sales, Marketing or Distribution	Refining & Marketing
Eni Mineralölhandel GmbH		Sales, Marketing or Distribution	Refining & Marketing
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

## BELGIUM



(€ thousand)

Full year 2022

Total revenues	3,496,868	Profit (loss) before Income tax	498,655	Cash Tax Paid	58,804	Income Tax Accrued	55,581
Revenues - related party transaction	1,606,531						
Revenues - non-related party transaction	1,890,337						
Stated capital	1,762,757	Accumulated Earnings	112,135	Number of Employees (number)	227	Tangible Assets	893

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Banque Eni SA		Regulated financial services	Corporate and financial subsidiaries
Eni Finance International SA		Internal Group Finance	Corporate and financial subsidiaries
Eni Global Energy Markets SpA - PE	Italy	Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni SpA - PE	Italy	Sales, Marketing or Distribution	Corporate and financial subsidiaries
Eni Trading & Shipping SpA (in liquidation) - PE	Italy	Dormant	Corporate and financial subsidiaries
Eni Venezuela E&P Holding SA		Holding shares or Other Equity Instruments	Exploration & Production
Versalis International SA		Sales, Marketing or Distribution	Chemicals

## CYPRUS



(€ thousand)

Full year 2022

Total revenues	5,524	Profit (loss) before Income tax	(4,546)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	5,524						
Revenues - non-related party transaction							
Stated capital	644,402	Accumulated Earnings	(330,714)	Number of Employees (number)	39	Tangible Assets	140,431

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Cyprus Ltd		Research and Development	Exploration & Production
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## CZECH REPUBLIC



(€ thousand)

Full year 2022

Total revenues	8,069	Profit (loss) before Income tax	(214)	Cash Tax Paid	80	Income Tax Accrued	40
Revenues - related party transaction	7						
Revenues - non-related party transaction	8,062						

Stated capital		Accumulated Earnings		Number of Employees (number)	15	Tangible Assets	
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Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Austria GmbH - PE Austria Sales, Marketing or Distribution Refining &amp; Marketing

Versalis International SA - PE Belgium Sales, Marketing or Distribution Chemicals

## DENMARK



(€ thousand)

Full year 2022

Total revenues		Profit (loss) before Income tax	(6)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							

Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	
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Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Versalis International SA - PE Belgium Sales, Marketing or Distribution Chemicals

## FRANCE



(€ thousand)

Full year 2022

Total revenues	5,420,325	Profit (loss) before Income tax	(126,857)	Cash Tax Paid	24,053	Income Tax Accrued	8,885
Revenues - related party transaction	179,075						
Revenues - non-related party transaction	5,241,250						

Stated capital	481,482	Accumulated Earnings	(324,020)	Number of Employees (number)	832	Tangible Assets	324,196
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Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Aleria Solar SAS				Manufacturing or Production		Plenitude	
Argon SAS				Manufacturing or Production		Plenitude	
Athies-Samoussy Solar PV1 SAS				Manufacturing or Production		Plenitude	
Athies-Samoussy Solar PV2 SAS				Manufacturing or Production		Plenitude	
Athies-Samoussy Solar PV3 SAS				Manufacturing or Production		Plenitude	
Athies-Samoussy Solar PV4 SAS				Manufacturing or Production		Plenitude	
Athies-Samoussy Solar PV5 SAS				Manufacturing or Production		Plenitude	
Be Charge Srl - PE		Italy		Sales, Marketing or Distribution		Plenitude	
Belle Magiocche Solaire SAS				Manufacturing or Production		Plenitude	
Eni France Sàrl				Sales, Marketing or Distribution		Refining & Marketing	
Eni Gas & Power France SA				Sales, Marketing or Distribution		Plenitude	
Eni Mozambique Engineering Ltd - PE		United Kingdom		Administrative, Management or Support Services		Exploration & Production	
Eni Plenitude Operations France SAS				Holding shares or Other Equity Instruments		Plenitude	
Eni Plenitude Renewables France SAS				Manufacturing or Production		Plenitude	
Eni Plenitude Rooftop France SAS				Manufacturing or Production		Plenitude	
Eni SpA - PE		Italy		Sales, Marketing or Distribution		Corporate and financial subsidiaries	
Holding Lanass Solar Sarl				Holding shares or Other Equity Instruments		Plenitude	
Krypton SAS				Manufacturing or Production		Plenitude	
Lanass Solar SAS				Manufacturing or Production		Plenitude	
POP Solar SAS				Manufacturing or Production		Plenitude	
Versalis France SAS				Manufacturing or Production		Chemicals	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution		Chemicals	
Xenon SAS				Manufacturing or Production		Plenitude	

## GERMANY



(€ thousand)

Full year 2022

Total revenues	4,744,857	Profit (loss) before Income tax	618,088	Cash Tax Paid	8,902	Income Tax Accrued	367,801
Revenues - related party transaction	1,510,933						
Revenues - non-related party transaction	3,233,924						
Stated capital	89,826	Accumulated Earnings	262,155	Number of Employees (number)	535	Tangible Assets	259,388

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Bayernoil Raffineriegesellschaft mbH <sup>(60)</sup>				Manufacturing or Production		Refining & Marketing	
Eni Deutschland GmbH				Sales, Marketing or Distribution		Refining & Marketing	
Eni Schmiertechnik GmbH				Sales, Marketing or Distribution		Refining & Marketing	
Padanaplast Deutschland GmbH				Sales, Marketing or Distribution		Chemicals	
Versalis Deutschland GmbH				Manufacturing or Production		Chemicals	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution		Chemicals	

## GREECE



(€ thousand)

Full year 2022

Total revenues	826,458	Profit (loss) before Income tax	24,114	Cash Tax Paid	1,194	Income Tax Accrued	6,658
Revenues - related party tran	41,484						
Revenues - non-related party	784,974						
Stated capital	28,883	Accumulated Earnings	16,251	Number of Employees (number)	144	Tangible Assets	2,660

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Plenitude Renewables Hellas Single Member SA				Holding shares or Other Equity Instruments		Plenitude	
Gas Supply Company of Thessaloniki- Thessalia SA				Sales, Marketing or Distribution		Plenitude	
SKGRPV1 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV2 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV3 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV4 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV5 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV6 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV7 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV8 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV9 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV10 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV11 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV12 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV13 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV14 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV15 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV16 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV17 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV18 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV19 Single Member Private Company				Manufacturing or Production		Plenitude	
SKGRPV20 Single Member Private Company				Manufacturing or Production		Plenitude	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution		Chemicals	

## HUNGARY



(€ thousand)

Full year 2022

Total revenues	217,212	Profit (loss) before Income tax	6,734	Cash Tax Paid	955	Income Tax Accrued	344
Revenues - related party tran	7,096						
Revenues - non-related party	210,116						

Stated capital	4,033	Accumulated Earnings	15,060	Number of Employees (number)	154	Tangible Assets	4,380
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Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segmentDunastyr Polisztirolgyártó Zártkörűen  
Működő Részvénytársaság

Manufacturing or Production

Chemicals

Eni Austria GmbH - PE

Austria

Sales, Marketing or Distribution

Refining &amp; Marketing

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## IRELAND



(€ thousand)

Full year 2022

Total revenues	280,991	Profit (loss) before Income tax	70,907	Cash Tax Paid	10,921	Income Tax Accrued	8,939
Revenues - related party transaction	124,594						
Revenues - non-related party transaction	156,397						

Stated capital	500,000	Accumulated Earnings	80,826	Number of Employees (number)	16	Tangible Assets	
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Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Insurance DAC

Assicurazioni

Corporate and financial subsidiaries

Eni Ireland BV - PE

Netherlands

Research and Development

Exploration &amp; Production

## JERSEY



(€ thousand)

Full year 2022

Total revenues	34,298	Profit (loss) before Income tax	30,487	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction	34,298						

Stated capital	28,654	Accumulated Earnings	30,487	Number of Employees (number)		Tangible Assets	6,170
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Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segmentTransmediterranean Pipeline Co Ltd\* <sup>(10)</sup>Transportation activities (via  
pipeline)

Global Gas &amp; LNG Portfolio

(\*) Company that benefits from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company is subjected to taxation in Italy.

## LUXEMBOURG



(€ thousand)

Full year 2022

Total revenues	273	Profit (loss) before Income tax	(232)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	258						
Revenues - non-related party transaction	15						

Stated capital	10,766	Accumulated Earnings	(1,018)	Number of Employees (number)		Tangible Assets	
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Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Plenitude Renewables Luxembourg Sarl

Holding shares or Other Equity Instruments

Plenitude

## MALTA



(€ thousand)

Full year 2022

Total revenues		Profit (loss) before Income tax		Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							

Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	
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Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni North Africa BV - PE

Netherlands

Manufacturing or Production

Exploration &amp; Production

## MONTENEGRO



(€ thousand)

Full year 2022

Total revenues	264	Profit (loss) before Income tax	(7,475)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction	264						

Stated capital		Accumulated Earnings		Number of Employees (number)	1	Tangible Assets	
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Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Montenegro BV - PE

Netherlands

Research and Development

Exploration &amp; Production

## NETHERLANDS



(€ thousand)

Full year 2022

Total revenues	8,973,289	Profit (loss) before Income tax	2,802,864	Cash Tax Paid	70,634	Income Tax Accrued	75,255
Revenues - related party tran	87,329						
Revenues - non-related party	8,885,960						

Stated capital	61,349,059	Accumulated Earnings	15,027,736	Number of Employees (number)	58	Tangible Assets	420
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Eni Group constituent entitiesResidence tax jurisdictionBusiness activityEni business segment

Agip Caspian Sea BV

Manufacturing or Production

Exploration &amp; Production

Agip Karachaganak BV

Manufacturing or Production

Exploration &amp; Production

Blue Stream Pipeline Co BV <sup>(\*)</sup>

Transportation activities (via pipeline)

Global Gas &amp; LNG Portfolio

Eni Abu Dhabi BV \*

Manufacturing or Production

Exploration &amp; Production

Eni Abu Dhabi Refining &amp; Trading BV

Manufacturing or Production

Refining &amp; Marketing

Eni Abu Dhabi Refining &amp; Trading Services BV

Sales, Marketing or Distribution

Refining &amp; Marketing

Eni Albania BV

Research and Development

Exploration &amp; Production

Eni Algeria Exploration BV

Manufacturing or Production

Exploration &amp; Production

Eni Algeria Ltd Sàrl\*\*

Manufacturing or Production

Exploration &amp; Production

(\*) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company operates with permanent establishment in the United Arab Emirates and the nominal tax rate is not lower than 50% of that current in Italy.

(\*\*) Company resident in Luxembourg.

<u>Eni Group constituent entities</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Algeria Production BV		Manufacturing or Production	Exploration & Production
Eni Angola Exploration BV		Manufacturing or Production	Exploration & Production
Eni Angola Production BV		Manufacturing or Production	Exploration & Production
Eni Australia BV		Manufacturing or Production	Exploration & Production
Eni Bahrain BV		Research and Development	Exploration & Production
Eni Benelux BV		Sales, Marketing or Distribution	Refining & Marketing
Eni China BV		Manufacturing or Production	Exploration & Production
Eni Energy Russia BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni Energy Solutions BV		Holding shares or Other Equity Instruments	Plentitude
Eni Exploration & Production Holding BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni G&P Trading BV		Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni Gas & Power LNG Australia BV		Manufacturing or Production	Exploration & Production
Eni Gas Liquefaction BV		Holding shares or Other Equity Instruments	Global Gas & LNG Portfolio
Eni International BV		Holding shares or Other Equity Instruments	Corporate and financial subsidiaries
Eni Iran BV		Dormant	Exploration & Production
Eni Iraq BV		Manufacturing or Production	Exploration & Production
Eni Ireland BV		Research and Development	Exploration & Production
Eni Isatay BV		Research and Development	Exploration & Production
Eni JPDA 11-106 BV		Research and Development	Exploration & Production
Eni Kenya BV		Research and Development	Exploration & Production
Eni Lebanon BV		Research and Development	Exploration & Production
Eni Maroc BV		Research and Development	Exploration & Production
Eni Montenegro BV		Research and Development	Exploration & Production
Eni Mozambique LNG Holding BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni Muara Bakau BV		Manufacturing or Production	Exploration & Production
Eni Myanmar BV		Research and Development	Exploration & Production
Eni North Africa BV		Manufacturing or Production	Exploration & Production
Eni Oil Holdings BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni Oman BV		Research and Development	Exploration & Production
Eni Qatar BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni RAK BV		Research and Development	Exploration & Production
Eni Rewind International BV		Environmental remediation activity and waste management	Other activities
Eni Rovuma Basin BV		Research and Development	Exploration & Production
Eni Sharjah BV **		Manufacturing or Production	Exploration & Production
Eni South Africa BV		Research and Development	Exploration & Production
Eni South China Sea Ltd Sàrl**		Dormant	Exploration & Production
Eni Tunisia BV		Manufacturing or Production	Exploration & Production
Eni Ukraine Holdings BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni Venezuela BV		Administrative, Management or Support Services	Exploration & Production
Eni Vietnam BV		Research and Development	Exploration & Production
GreenStream BV <sup>(6)</sup>		Transportation activities (via pipeline)	Global Gas & LNG Portfolio
Ieoc Exploration BV		Manufacturing or Production	Exploration & Production
Ieoc Production BV		Manufacturing or Production	Exploration & Production

(\*) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n.917: the company operates with a permanent establishment in the United Arab Emirates and carries out an effective economic activity.

(\*\*) Company resident in Luxembourg.

## POLAND



(€ thousand)

Full year 2022

Total revenues	3,615	Profit (loss) before Income tax	729	Cash Tax Paid	320	Income Tax Accrued	179
Revenues - related party transaction	810						
Revenues - non-related party transaction	2,805						

Stated capital		Accumulated Earnings		Number of Employees (number)	6	Tangible Assets	
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Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## ROMANIA



(€ thousand)

Full year 2022

Total revenues	13,673	Profit (loss) before Income tax	(727)	Cash Tax Paid	54	Income Tax Accrued	77
Revenues - related party transaction	656						
Revenues - non-related party transaction	13,017						

Stated capital	14	Accumulated Earnings	(379)	Number of Employees (number)	283	Tangible Assets	2,072
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Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Austria GmbH - PE

Austria

Sales, Marketing or Distribution

Refining &amp; Marketing

Finproject Romania Srl

Manufacturing or Production

Chemicals

PLT Engineering Romania Srl

Manufacturing or Production

Plenitude

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## SLOVAKIA



(€ thousand)

Full year 2022

Total revenues	1,134	Profit (loss) before Income tax	(461)	Cash Tax Paid	4	Income Tax Accrued	4
Revenues - related party transaction							
Revenues - non-related party transaction	1,134						

Stated capital		Accumulated Earnings		Number of Employees (number)	1	Tangible Assets	
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Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Austria GmbH - PE

Austria

Sales, Marketing or Distribution

Refining &amp; Marketing

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## SLOVENIA



(€ thousand)

Full year 2022

Total revenues	68,659	Profit (loss) before Income tax	5,879	Cash Tax Paid	694	Income Tax Accrued	973
Revenues - related party transaction							
Revenues - non-related party transaction	68,659						

Stated capital	12,957	Accumulated Earnings	25,220	Number of Employees (number)	40	Tangible Assets	1,183
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Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Adriaplin Podjetje za distribucijo zemeljskega plina doo Ljubljana

Sales, Marketing or Distribution

Plenitude



## SPAIN



(€ thousand)

Full year 2022

Total revenues	4,923,435	Profit (loss) before Income tax	135,099	Cash Tax Paid	17,981	Income Tax Accrued	35,539
Revenues - related party transaction	688,106						
Revenues - non-related party transaction	4,235,329						

Stated capital	69,507	Accumulated Earnings	173,121	Number of Employees (number)	364	Tangible Assets	176,475
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Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Alpinia Solar SLU			Manufacturing or Production	Plenitude
Anberia Invest SLU			Manufacturing or Production	Plenitude
Be Charge Srl			Sales, Marketing or Distribution	Plenitude
Bonete Solar SLU			Manufacturing or Production	Plenitude
Camelia Solar SLU			Manufacturing or Production	Plenitude
Celtis Solar SLU			Manufacturing or Production	Plenitude
Corlinter 5000 SLU			Manufacturing or Production	Plenitude
Desarrollos Energeticos Riojanos SL			Manufacturing or Production	Plenitude
Desarrollos Empresariales Illas SLU			Manufacturing or Production	Plenitude
Ecovent Parc Eolic SAU			Manufacturing or Production	Plenitude
Ekain Renovables SLU			Manufacturing or Production	Plenitude
Energia Eolica Boreas SLU			Manufacturing or Production	Plenitude
Energias Alternativas Eolicas Riojanas SL			Manufacturing or Production	Plenitude
Energias Ambientales de Outes SLU			Manufacturing or Production	Plenitude
Eni Espana Comercializadora De Gas SAU			Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni Iberia SLU			Sales, Marketing or Distribution	Refining & Marketing
Eni Plenitude Iberia SLU			Sales, Marketing or Distribution	Plenitude
Eni Plenitude Renewables Spain SLU			Manufacturing or Production	Plenitude
Eolica Cuellar de la Sierra SLU			Manufacturing or Production	Plenitude
Estanque Redondo Solar SLU			Manufacturing or Production	Plenitude
Fotovoltaica Escudero SLU			Manufacturing or Production	Plenitude
Guilleus Consulting SLU			Manufacturing or Production	Plenitude
Instalaciones Martinez Diez SLU			Sales, Marketing or Distribution	Plenitude
Ixia Solar SLU			Manufacturing or Production	Refining & Marketing
Membrio Solar SLU			Manufacturing or Production	Refining & Marketing
Miburia Trade SLU			Manufacturing or Production	Plenitude
Olea Solar SLU			Manufacturing or Production	Refining & Marketing
Opalo Solar SLU			Manufacturing or Production	Refining & Marketing
Pistacia Solar SLU			Manufacturing or Production	Refining & Marketing
PLT Engineering Spagna SLU			Administrative, Management or Support Services	Plenitude
PLT Spagna SL			Holding shares or Other Equity Instruments	Plenitude
Punes Trade SLU			Manufacturing or Production	Plenitude
Tebar Solar SLU			Manufacturing or Production	Refining & Marketing
Versalis International SA - PE	Belgium		Sales, Marketing or Distribution	Chemicals
Zinnia Solar SLU			Manufacturing or Production	Refining & Marketing

## SWEDEN



(€ thousand)

Full year 2022

Total revenues	479	Profit (loss) before Income tax	511	Cash Tax Paid		Income Tax Accrued	86
Revenues - related party transaction	479						
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)	2	Tangible Assets	
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution		Chemicals	

## SWITZERLAND



(€ thousand)

Full year 2022

Total revenues	851,162	Profit (loss) before Income tax	39,867	Cash Tax Paid	6,181	Income Tax Accrued	2,947
Revenues - related party transaction	10,568						
Revenues - non-related party transaction	840,594						
Stated capital	110,503	Accumulated Earnings	42,794	Number of Employees (number)	83	Tangible Assets	66,702
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>	
Be Charge Srl - PE		Italy		Sales, Marketing or Distribution		Plenitude	
Eni Suisse SA				Sales, Marketing or Distribution		Refining & Marketing	
Oleodotto del Reno SA				Transportation activities (via pipeline)		Other activities	
Oleoduc du Rhone SA				Transportation activities (via pipeline)		Refining & Marketing	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution		Chemicals	

## TURKEY



(€ thousand)

Full year 2022

Total revenues	16,106	Profit (loss) before Income tax	10,634	Cash Tax Paid	456	Income Tax Accrued	432
Revenues - related party transaction	9,066						
Revenues - non-related party transaction	7,040						
Stated capital	1	Accumulated Earnings	1,565	Number of Employees (number)	10	Tangible Assets	12,685
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>	
Blue Stream Pipeline Co BV - PE		Netherlands		Transportation activities (via pipeline)		Global Gas & LNG Portfolio	
Versalis Kimya Ticaret Limited Sirketi				Sales, Marketing or Distribution		Chemicals	

## UKRAINE



(€ thousand)

Full year 2022

Total revenues		Profit (loss) before Income tax		Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>	
Eni Ukraine Llc (in liquidation)				Dormant		Exploration & Production	

## UNITED KINGDOM



(€ thousand)

Full year 2022

Total revenues	43,487,613	Profit (loss) before Income tax	1,928,455	Cash Tax Paid	641,649	Income Tax Accrued	876,725
Revenues - related party tran	21,875,796						
Revenues - non-related party	21,611,817						
Stated capital	5,519,220	Accumulated Earnings	3,191,789	Number of Employees (number)	748	Tangible Assets	1,135,668

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Burren Energy (Egypt) Ltd		Manufacturing or Production	Exploration & Production
Burren Energy India Ltd		Dormant	Exploration & Production
Burren Energy Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni Ambalat Ltd		Legal Owner of a Licence	Exploration & Production
Eni Arguni I Ltd		Legal Owner of a Licence	Exploration & Production
Eni Australia Ltd		Manufacturing or Production	Exploration & Production
Eni BTC Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Bukat Ltd		Legal Owner of a Licence	Exploration & Production
Eni CBM Ltd		Dormant	Exploration & Production
Eni Côte d'Ivoire Ltd		Research and Development	Exploration & Production
Eni East Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni East Sepinggan Ltd		Manufacturing or Production	Exploration & Production
Eni Elgin/Franklin Ltd		Manufacturing or Production	Exploration & Production
Eni Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni Global Energy Markets SpA - PE	Italy	Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni Hewett Ltd		Manufacturing or Production	Exploration & Production
Eni Hydrocarbons Venezuela Ltd		Manufacturing or Production	Exploration & Production
Eni India Ltd		Dormant	Exploration & Production
Eni Indonesia Ltd		Legal Owner of a Licence	Exploration & Production
Eni International NA NV Sàrl*		Holding shares or Other Equity Instruments	Exploration & Production
Eni International Resources Ltd		Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni Investments Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni JPDA 03-13 Ltd		Manufacturing or Production	Exploration & Production
Eni Krueng Mane Ltd		Legal Owner of a Licence	Exploration & Production
Eni Lasmo Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni Liverpool Bay Operating Co Ltd		Dormant	Exploration & Production
Eni LNS Ltd		Dormant	Exploration & Production
Eni Middle East Ltd		Dormant	Exploration & Production
Eni MOG Ltd (in liquidazione)		Dormant	Exploration & Production
Eni Mozambique Engineering Ltd		Administrative, Management or Support Services	Exploration & Production
Eni North Ganai Ltd		Legal Owner of a Licence	Exploration & Production

(\*) Company resident in Luxembourg.

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Oil Algeria Ltd		Manufacturing or Production	Exploration & Production
EniProgetti SpA - PE	Italy	Engineering services	Corporate and financial subsidiaries
Eni Rapak Ltd		Legal Owner of a Licence	Exploration & Production
Eni TNS Ltd		Dormant	Exploration & Production
Eni Trade & Biofuels SpA - PE	Italy	Sales, Marketing or Distribution	Refining & Marketing
Eni Trading & Shipping SpA (in liquidation) - PE	Italy	Dormant	Corporate and financial subsidiaries
Eni UHL Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni UK Holding Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni UK Ltd		Manufacturing or Production	Exploration & Production
Eni UKCS Ltd		Manufacturing or Production	Exploration & Production
Eni ULT Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni ULX Ltd		Manufacturing or Production	Exploration & Production
Eni West Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni West Timor Ltd		Legal Owner of a Licence	Exploration & Production
Eni Yemen Ltd		Dormant	Exploration & Production
Lasmo Sanga Sanga Ltd**		Dormant	Exploration & Production
Liverpool Bay Ltd		Dormant	Exploration & Production
Liverpool Bay CCS Ltd		Dormant	Exploration & Production
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals
Versalis UK Ltd		Manufacturing or Production	Chemicals

(\*\*) Company resident in Bermuda. Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company is fiscally resident in the United Kingdom and operates with permanent establishment in Indonesia and the nominal tax rate is not lower than 50% of that current in Italy.

## AFRICA

## ALGERIA



(€ thousand)

Full year 2022

Total revenues	2,237,154	Profit (loss) before Income tax	1,099,947	Cash Tax Paid	961,052	Income Tax Accrued	938,544
Revenues - related party transaction	1,076,271						
Revenues - non-related party transaction	1,160,883						
Stated capital	13	Accumulated Earnings	1	Number of Employees (number)	724	Tangible Assets	1,791,524

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Algeria Exploration BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Algeria Ltd Sàrl - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Algeria Production BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Oil Algeria Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eurl Eni Algérie		Dormant	Exploration & Production
First Calgary Petroleum LP - PE	Canada	Manufacturing or Production	Exploration & Production

## ANGOLA



(€ thousand)

Full year 2022

Total revenues	2,223,534	Profit (loss) before Income tax	1,219,805	Cash Tax Paid	317,528	Income Tax Accrued	289,894
Revenues - related party tran	2,108,321						
Revenues - non-related party	115,213						
Stated capital		Accumulated Earnings		Number of Employees (number)	3	Tangible Assets	3,926,543

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Angola Exploration BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Angola Production BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Angola SpA - PE	Italy	Manufacturing or Production	Exploration & Production
Eni Natural Energies SpA - PE	Italy	Research and Development	Exploration & Production
Eni West Africa SpA - PE	Italy	Research and Development	Exploration & Production
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

## CONGO



(€ thousand)

Full year 2022

Total revenues	1,820,731	Profit (loss) before Income tax	44,755	Cash Tax Paid	322,282	Income Tax Accrued	320,576
Revenues - related party transaction	1,231,163						
Revenues - non-related party transaction	589,568						
Stated capital	477	Accumulated Earnings	(40,896)	Number of Employees (number)	454	Tangible Assets	3,181,637

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Burren Energy Congo Ltd - PE	British Virgin Islands	Manufacturing or Production	Exploration & Production
Eni Congo SA		Manufacturing or Production	Exploration & Production
Versalis Congo Sarlu		Sales, Marketing or Distribution	Chemicals

## CÔTE D'IVOIRE



(€ thousand)

Full year 2022

Total revenues		Profit (loss) before Income tax	(109,864)	Cash Tax Paid		Income Tax Accrued	(7,740)
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)	74	Tangible Assets	647,765
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>	
Eni Côte d'Ivoire Ltd - PE		United Kingdom		Research and Development		Exploration & Production	

## DEMOCRATIC REPUBLIC OF THE CONGO



(€ thousand)

Full year 2022

Total revenues	1	Profit (loss) before Income tax	(105)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction	1						
Stated capital	903	Accumulated Earnings	(1,851)	Number of Employees (number)		Tangible Assets	
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>	
Eni RD Congo SA				Dormant		Exploration & Production	

## EGYPT



(€ thousand)

Full year 2022

Total revenues	5,039,910	Profit (loss) before Income tax	2,770,255	Cash Tax Paid	1,031,100	Cash Tax Paid	1,031,850
Revenues - related party transaction	61,201						
Revenues - non-related party transaction	4,978,709						
Stated capital	178,537	Accumulated Earnings	82,800	Number of Employees (number)	2,839	Tangible Assets	7,847,072
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>	
Burren Energy (Egypt) Ltd - PE		United Kingdom		Manufacturing or Production		Exploration & Production	
Damietta LNG (DLNG) SAE <sup>(10)</sup>				Manufacturing or Production		Global Gas & LNG Portfolio	
DLNG Services SAE <sup>(10)</sup>				Administrative, Management or Support Services		Global Gas & LNG Portfolio	
Eni New Energy Egypt SAE				Research and Development		Exploration & Production	
EniProgetti Egypt Ltd				Engineering services		Corporate and financial subsidiaries	
Ieoc Production BV - PE		Netherlands		Manufacturing or Production		Exploration & Production	

## GABON



(€ thousand)

Full year 2022

Total revenues	143	Profit (loss) before Income tax	(7,501)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction	143						
Stated capital	14,006	Accumulated Earnings	(7,502)	Number of Employees (number)	10	Tangible Assets	17

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Gabon SA

Research and Development

Exploration &amp; Production

## GHANA



(€ thousand)

Full year 2022

Total revenues	874,333	Profit (loss) before Income tax	324,493	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	543,094						
Revenues - non-related party transaction	331,239						
Stated capital	15,479	Accumulated Earnings	353,385	Number of Employees (number)	165	Tangible Assets	1,520,790

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Ghana Exploration and Production Ltd

Manufacturing or Production

Exploration &amp; Production

Versalis Zeal Ltd

Sales, Marketing or Distribution

Chemicals

## KENYA



(€ thousand)

Full year 2022

Total revenues	3,481	Profit (loss) before Income tax	(45,010)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	2,125						
Revenues - non-related party transaction	1,356						
Stated capital		Accumulated Earnings		Number of Employees (number)	33	Tangible Assets	23,405

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Kenya BV - PE

Netherlands

Research and Development

Exploration &amp; Production

## LIBYA



(€ thousand)

Full year 2022

Total revenues	5,979,701	Profit (loss) before Income tax	4,053,321	Cash Tax Paid	1,922,842	Income Tax Accrued	1,950,433
Revenues - related party transaction	530,839						
Revenues - non-related party transaction	5,448,862						
Stated capital		Accumulated Earnings		Number of Employees (number)	4,499	Tangible Assets	2,729,608

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni North Africa BV - PE

Netherlands

Manufacturing or Production

Exploration &amp; Production

GreenStream BV - PE

Netherlands

Transportation activities (via pipeline)

Global Gas &amp; LNG Portfolio

EniProgetti SpA - PE

Italy

Engineering services

Corporate and financial subsidiaries

## MOROCCO



(€ thousand)

Full year 2022

Total revenues	2,494	Profit (loss) before Income tax	(4,369)	Cash Tax Paid	Income Tax Accrued
Revenues - related party transaction	16				
Revenues - non-related party transaction	2,478				
Stated capital		Accumulated Earnings		Number of Employees (number)	6
				Tangible Assets	1,526

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Maroc BV - PE	Netherlands	Research and Development	Exploration & Production
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## MOZAMBIQUE



(€ thousand)

Full year 2022

Total revenues	44,908	Profit (loss) before Income tax	(16,439)	Cash Income Tax Paid	Income Tax Accrued
Revenues - related party transaction	16,440				
Revenues - non-related party transaction	28,468				
Stated capital		Accumulated Earnings		Number of Employees (number)	141
				Tangible Assets	5,478

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Mozambico SpA - PE	Italy	Research and Development	Exploration & Production
Eni Rovuma Basin BV - PE	Netherlands	Research and Development	Exploration & Production
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

## NIGERIA



(€ thousand)

Full year 2022

Total revenues	1,230,909	Profit (loss) before Income tax	496,510	Cash Tax Paid	151,835	Income Tax Accrued	135,466
Revenues - related party transaction	869,896						
Revenues - non-related party transaction	361,013						
Stated capital	2,766	Accumulated Earnings	2,358,356	Number of Employees (number)	1,079	Tangible Assets	2,257,085

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Agip Energy and Natural Resources (Nigeria) Ltd		Manufacturing or Production	Exploration & Production
Nigerian Agip CPFA Ltd		Administrative, Management or Support Services	Exploration & Production
Nigerian Agip Exploration Ltd		Manufacturing or Production	Exploration & Production
Nigerian Agip Oil Co Ltd		Manufacturing or Production	Exploration & Production



## SOUTH AFRICA



(€ thousand)

Full year 2022

Total revenues	3	Profit (loss) before Income tax	(650)	Cash Tax Paid	Income Tax Accrued
Revenues - related party transaction	3				
Revenues - non-related party transaction					
Stated capital		Accumulated Earnings		Number of Employees (number)	Tangible Assets
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>	<u>Eni business segment</u>
Eni South Africa BV - PE		Netherlands		Research and Development	Exploration & Production

## TUNISIA



(€ thousand)

Full year 2022

Total revenues	769,706	Profit (loss) before Income tax	570,360	Cash Tax Paid	430,192	Income Tax Accrued	445,902
Revenues - related party tran	582,704						
Revenues - non-related party	187,002						
Stated capital	91	Accumulated Earnings	4	Number of Employees (number)	490	Tangible Assets	118,941
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>	
Eni Tunisia BV - PE		Netherlands		Manufacturing or Production		Exploration & Production	
Société de Service du Gazoduc Transtunisien SA - Sergaz SA				Transportation activities (via pipeline)		Global Gas & LNG Portfolio	
Société pour la Construction du Gazoduc Transtunisien SA - Scogat SA				Transportation activities (via pipeline)		Global Gas & LNG Portfolio	
Trans Tunisian Pipeline Co SpA - PE *		Italy		Transportation activities (via pipeline)		Global Gas & LNG Portfolio	

(\*) The information flow towards Italian Tax Agency excluded the Forfait Fiscal for the portion of income tax and paid to the Tunisian State as tax burdens of companies engaged in Algerian natural gas import through Tunisia (approximately €340 million).

## ASIA E OCEANIA

## AUSTRALIA



(€ thousand)

Full year 2022

Total revenues	98,442	Profit (loss) before Income tax	(45,805)	Cash Tax Paid	(24,477)	Income Tax Accrued	(54,050)
Revenues - related party transaction	14,433						
Revenues - non-related party transaction	84,009						
Stated capital	166,736	Accumulated Earnings	(146,242)	Number of Employees (number)	89	Tangible Assets	659,149

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Australia BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Australia Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni Gas & Power LNG Australia BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni JPDA 03-13 Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni JPDA 06-105 Pty Ltd		Manufacturing or Production	Exploration & Production
Eni JPDA 11-106 BV - PE	Netherlands	Research and Development	Exploration & Production
Eni New Energy Australia Pty Ltd		Manufacturing or Production	Plentitude
Eni New Energy Batchelor Pty Ltd		Manufacturing or Production	Plentitude
Eni New Energy Katherine Pty Ltd		Manufacturing or Production	Plentitude
Eni New Energy Manton Dam Pty Ltd		Manufacturing or Production	Plentitude

## BAHRAIN



(€ thousand)

Full year 2022

Total revenues	170	Profit (loss) before Income tax	(1,057)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	169						
Revenues - non-related party transaction	1						
Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Bahrain BV - PE		Research and Development	Exploration & Production
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## CHINA



(€ thousand)

Full year 2022

Total revenues	117,822	Profit (loss) before Income tax	13,827	Cash Tax Paid	333	Income Tax Accrued	28
Revenues - related party transaction	4,161						
Revenues - non-related party transaction	113,661						
Stated capital	5,797	Accumulated Earnings	(10,971)	Number of Employees (number)	63	Tangible Assets	888

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni China BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Energy (Shanghai) Co Ltd		Sales, Marketing or Distribution	Refining & Marketing
Finproject Guangzhou Trading Co Ltd		Sales, Marketing or Distribution	Chemicals
Versalis Pacific Trading (Shanghai) Co Ltd		Sales, Marketing or Distribution	Chemicals

## HONG KONG



(€ thousand)

Full year 2022

Total revenues	4,359	Profit (loss) before Income tax	(34,804)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	221						
Revenues - non-related party transaction	4,138						
Stated capital	307,502	Accumulated Earnings	(49,964)	Number of Employees (number)		Tangible Assets	270,179

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Asian Compounds Ltd				Administrative, Management or Support Services		Chemicals	
Export LNG Ltd				Holding shares or Other Equity Instruments		Exploration & Production	
Finproject Asia Ltd *				Sales, Marketing or Distribution		Chemicals	

(\* ) Company that benefits from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the income attributable to the Group is subject to taxation in Italy.

## INDIA



(€ thousand)

Full year 2022

Total revenues	8,948	Profit (loss) before Income tax	(356)	Cash Tax Paid	531	Income Tax Accrued	86
Revenues - related party transaction	528						
Revenues - non-related party transaction	8,420						
Stated capital	1,296	Accumulated Earnings	3,189	Number of Employees (number)	445	Tangible Assets	16,026

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni India Ltd - PE		United Kingdom		Dormant		Exploration & Production	
Finproject India Pvt Ltd				Manufacturing or Production		Chemicals	
Versalis Pacific (India) Private Ltd				Sales, Marketing or Distribution		Chemicals	

## INDONESIA



(€ thousand)

Full year 2022

Total revenues	462,311	Profit (loss) before Income tax	182,744	Cash Tax Paid	172	Income Tax Accrued	26,570
Revenues - related party transaction	155,894						
Revenues - non-related party transaction	306,417						
Stated capital		Accumulated Earnings		Number of Employees (number)	303	Tangible Assets	577,573

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Ambalat Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni Arguni I Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni Bukit Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni CBM Ltd - PE		United Kingdom		Manufacturing or Production		Exploration & Production	
Eni East Ganai Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni East Sepinggan Ltd - PE		United Kingdom		Manufacturing or Production		Exploration & Production	
Eni Ganai Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni Indonesia Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni Indonesia Ots 1 Ltd - PE		Cayman Islands		Legal Owner of a Licence		Exploration & Production	
Eni Krueng Mane Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni Muara Bakau BV - PE		Netherlands		Manufacturing or Production		Exploration & Production	
Eni North Ganai Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni Rapak Ltd - PE		United Kingdom		Manufacturing or Production		Exploration & Production	
Eni West Ganai Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Eni West Timor Ltd - PE		United Kingdom		Legal Owner of a Licence		Exploration & Production	
Lasmo Sanga Sanga Ltd - PE		United Kingdom		Dormant		Exploration & Production	

## IRAN



(€ thousand)

Full year 2022

Total revenues	807	Profit (loss) before Income tax	(278)	Cash Tax Paid		Income Tax Accrued	2
Revenues - related party transaction	21						
Revenues - non-related party transaction	786						
Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Iran BV - PE

Netherlands

Dormant

Exploration &amp; Production

## IRAQ



(€ thousand)

Full year 2022

Total revenues	508,905	Profit (loss) before Income tax	126,555	Cash Tax Paid	37,166	Income Tax Accrued	39,045
Revenues - related party transaction	823,457						
Revenues - non-related party transaction	(314,552)						
Stated capital		Accumulated Earnings		Number of Employees (number)	439	Tangible Assets	682,635

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Iraq BV - PE

Netherlands

Manufacturing or Production

Exploration &amp; Production

## KAZAKHSTAN



(€ thousand)

Full year 2022

Total revenues	2,638,991	Profit (loss) before Income tax	1,601,775	Cash Tax Paid	289,608	Income Tax Accrued	283,008
Revenues - related party transaction	1,606,964						
Revenues - non-related party transaction	1,032,027						
Stated capital	39,262	Accumulated Earnings	(40,719)	Number of Employees (number)	1,413	Tangible Assets	10,942,109

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Agip Caspian Sea BV - PE

Netherlands

Manufacturing or Production

Exploration &amp; Production

Agip Karachaganak BV - PE

Netherlands

Manufacturing or Production

Exploration &amp; Production

Arm Wind LLP

Manufacturing or Production

Plentitude

Eni Isatay BV - PE

Netherlands

Research and Development

Exploration &amp; Production

EniProgetti SpA - PE

Italy

Engineering services

Corporate and financial subsidiaries

## LEBANON



(€ thousand)

Full year 2022

Total revenues	560	Profit (loss) before Income tax	(1,380)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party tran	19						
Revenues - non-related party	541						
Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	1,131

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Lebanon BV - PE

Netherlands

Research and Development

Exploration &amp; Production

## MYANMAR



(€ thousand)

Full year 2022

Total revenues	283	Profit (loss) before Income tax	(8,175)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	279						
Revenues - non-related party transaction	4						
Stated capital		Accumulated Earnings		Number of Employees (number)	3	Tangible Assets	7

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Myanmar BV - PE

Netherlands

Research and Development

Exploration &amp; Production

## OMAN



(€ thousand)

Full year 2022

Total revenues	459	Profit (loss) before Income tax	(22,628)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction	459						
Stated capital		Accumulated Earnings		Number of Employees (number)	14	Tangible Assets	731

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Oman BV - PE

Netherlands

Research and Development

Exploration &amp; Production

## QATAR



(€ thousand)

Full year 2022

Total revenues	1,007	Profit (loss) before Income tax	(1,264)	Cash Tax Paid		Income Tax Accrued	217
Revenues - related party transaction							
Revenues - non-related party transaction	1,007						
Stated capital		Accumulated Earnings		Number of Employees (number)	1	Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Qatar BV - PE

Netherlands

Holding shares or Other Equity  
Instruments

Exploration &amp; Production

## RUSSIA



(€ thousand)

Full year 2022

Total revenues	113,432	Profit (loss) before Income tax	42,063	Cash Tax Paid	305	Income Tax Accrued	184
Revenues - related party transaction	62,075						
Revenues - non-related party transaction	51,357						
Stated capital	31,501	Accumulated Earnings	(25,784)	Number of Employees (number)	37	Tangible Assets	158,621

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Blue Stream Pipeline Co BV - PE

Netherlands

Transportation activities (via  
pipeline)

Global Gas &amp; LNG Portfolio

EniServizi SpA - PE

Italy

Administrative, Management or  
Support Services

Corporate and financial subsidiaries

Llc "Eni Energhia"

Research and Development

Exploration &amp; Production

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## SINGAPORE



(€ thousand)

Full year 2022

Total revenues	4,660,749	Profit (loss) before Income tax	51,980	Cash Tax Paid	(1,493)	Income Tax Accrued	8,922
Revenues - related party transaction	966,674						
Revenues - non-related party transaction	3,694,075						
Stated capital	57	Accumulated Earnings	1,005	Number of Employees (number)	37	Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Global Energy Markets SpA - PE	Italy	Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni Trade & Biofuels SpA - PE	Italy	Sales, Marketing or Distribution	Refining & Marketing
Eni Trading & Shipping SpA (in liquidation) - PE	Italy	Dormant	Corporate and financial subsidiaries
Finproject Singapore Pte Ltd		Sales, Marketing or Distribution	Chemicals
Versalis Singapore Pte Ltd		Sales, Marketing or Distribution	Chemicals

## SOUTH KOREA



(€ thousand)

Full year 2022

Total revenues	1,442	Profit (loss) before Income tax	(94)	Cash Tax Paid	83	Income Tax Accrued	8
Revenues - related party transaction	1,442						
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)	4	Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionResidence tax jurisdictionEni business segment

Versalis Pacific Trading (Shanghai) Co Ltd - PE	China	Administrative, Management or Support Services	Chemicals
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## TIMOR LESTE



(€ thousand)

Full year 2022

Total revenues	150,309	Profit (loss) before Income tax	41,620	Cash Tax Paid	63,518	Income Tax Accrued	17,803
Revenues - related party transaction	3,536						
Revenues - non-related party transaction	146,773						
Stated capital		Accumulated Earnings		Number of Employees (number)	3	Tangible Assets	54,169

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni JPDA 03-13 Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni JPDA 06-105 Pty Ltd - PE	Australia	Manufacturing or Production	Exploration & Production
Eni JPDA 11-106 BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Timor Leste SpA - PE	Italy	Research and Development	Exploration & Production

## TURKMENISTAN



(€ thousand)

Full year 2022

Total revenues	130,350	Profit (loss) before Income tax	46,041	Cash Tax Paid	13,637	Income Tax Accrued	8,588
Revenues - related party transaction	2,738						
Revenues - non-related party transaction	127,612						
Stated capital		Accumulated Earnings		Number of Employees (number)	905	Tangible Assets	421,241

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Turkmenistan Ltd - PE

Bermuda

Manufacturing or Production

Exploration &amp; Production

## UNITED ARAB EMIRATES



(€ thousand)

Full year 2022

Total revenues	1,925,724	Profit (loss) before Income tax	1,181,090	Cash Tax Paid	1,013,601	Income Tax Accrued	1,060,695
Revenues - related party transaction	1,890,244						
Revenues - non-related party transaction	35,480						
Stated capital		Accumulated Earnings		Number of Employees (number)	112	Tangible Assets	2,457,386

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Abu Dhabi BV - PE

Netherlands

Manufacturing or Production

Exploration &amp; Production

Eni Abu Dhabi Refining &amp; Trading Services BV - PE

Netherlands

Sales, Marketing or Distribution

Refining &amp; Marketing

Eni RAK BV - PE

Netherlands

Research and Development

Exploration &amp; Production

Eni Sharjah BV - PE

Netherlands

Manufacturing or Production

Exploration &amp; Production

## VIETNAM



(€ thousand)

Full year 2022

Total revenues	2,789	Profit (loss) before Income tax	(59,265)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	2,619						
Revenues - non-related party transaction	170						
Stated capital	797	Accumulated Earnings	(1,932)	Number of Employees (number)	71	Tangible Assets	119,394

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Vietnam BV - PE

Netherlands

Research and Development

Exploration &amp; Production

Finproject Viet Nam Co Ltd

Sales, Marketing or Distribution

Chemicals

## AMERICAS

## ARGENTINA



(€ thousand)

Full year 2022

Total revenues		Profit (loss) before Income tax	(1,433)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital	353	Accumulated Earnings	(1,433)	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Argentina Exploración y Explotación SA

Research and Development

Exploration &amp; Production

## BAHAMAS



(€ thousand)

Full year 2022

Total revenues		Profit (loss) before Income tax		Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital	2	Accumulated Earnings		Number of Employees (number)		Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Zetah Congo Ltd\*

Legal Owner of a Licence

Exploration &amp; Production

Zetah Kouilou Ltd\*

Legal Owner of a Licence

Exploration &amp; Production

(\*) Company that benefits from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company is subjected to taxation in Italy.

## BERMUDA



(€ thousand)

Full year 2022

Total revenues	25	Profit (loss) before Income tax	(127)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	25						
Revenues - non-related party transaction							
Stated capital	41,446	Accumulated Earnings	430,379	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Burren Energy (Bermuda) Ltd\*

Holding shares or Other Equity  
Instruments

Exploration &amp; Production

Burren Shakti Ltd\*

Dormant

Exploration &amp; Production

Eni Turkmenistan Ltd \*\*

Manufacturing or Production

Exploration &amp; Production

(\*) Company that benefits from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company is subjected to taxation in Italy.

(\*\*) Company has not benefited from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company operates with PE in Turkmenistan and the nominal tax rate is not lower than 50% of that current in Italy.



## BRAZIL



(€ thousand)

Full year 2022

Total revenues	315	Profit (loss) before Income tax	16	Cash Tax Paid	68	Income Tax Accrued	61
Revenues - related party transaction							
Revenues - non-related party transaction	315						
Stated capital	293,131	Accumulated Earnings	(293,109)	Number of Employees (number)	1	Tangible Assets	49

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segmentEni do Brasil Investimentos em Exploração e Produção de  
Petróleo Ltda

Research and Development

Exploration &amp; Production

Finproject Brasil Industria De Solados Eireli

Sales, Marketing or Distribution

Chemicals

## BRITISH VIRGIN ISLANDS



(€ thousand)

Full year 2022

Total revenues		Profit (loss) before Income tax		Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital	47	Accumulated Earnings	(804,210)	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Burren Energy Congo Ltd \*

Manufacturing or Production

Exploration &amp; Production

(\*) Company has not benefited from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company operates with PE in Congo and the nominal tax rate is not lower than 50% of that current in Italy.

## CANADA



(€ thousand)

Full year 2022

Total revenues	11,325	Profit (loss) before Income tax	4,255	Cash Tax Paid	1,724	Income Tax Accrued	1,128
Revenues - related party transaction	56						
Revenues - non-related party transaction	11,269						
Stated capital	3,740,548	Accumulated Earnings	(3,399,606)	Number of Employees (number)	27	Tangible Assets	765

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Canada Holding Ltd

Holding shares or Other Equity  
Instruments

Exploration &amp; Production

First Calgary Petroleum LP\*

Manufacturing or Production

Exploration &amp; Production

First Calgary Petroleum Partner Co ULC

Holding shares or Other Equity  
Instruments

Exploration &amp; Production

Foam Creations (2008) Inc

Manufacturing or Production

Chemicals

(\*) Company resident in the United States.

## CAYMAN ISLANDS



(€ thousand)

Full year 2022

Total revenues Revenues - related party transaction Revenues - non-related party transaction	Profit (loss) before Income tax	Cash Tax Paid	Income Tax Accrued
Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Indonesia Ots 1 Ltd \*

Legal Owner of a Licence

Exploration &amp; Production

(\*) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company is fiscally resident in the United Kingdom and operates with a permanent establishment in Indonesia with a tax rate not lower than 50% of that current in Italy.

## COLOMBIA



(€ thousand)

Full year 2022

Total revenues Revenues - related party transaction Revenues - non-related party transaction	Profit (loss) before Income tax	Cash Tax Paid	Income Tax Accrued
Stated capital 1	Accumulated Earnings	Number of Employees (number) 10	Tangible Assets

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Inveese SAS

Manufacturing or Production

Plenitude

PLT Colombia SAS

Holding shares or Other Equity  
Instruments

Plenitude

PLT Engineering Colombia SAS

Administrative, Management or  
Support Services

Plenitude

## ECUADOR



(€ thousand)

Full year 2022

Total revenues 143,516 Revenues - related party transaction 3,093 Revenues - non-related party transaction 140,423	Profit (loss) before Income tax 16,631	Cash Tax Paid 5,586	Income Tax Accrued 4,047
Stated capital 126	Accumulated Earnings 64,527	Number of Employees (number) 484	Tangible Assets 14,994

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Ecuador SA

Sales, Marketing or Distribution

Refining &amp; Marketing

Esacontrol SA

Manufacturing or Production

Refining &amp; Marketing

Esain SA

Sales, Marketing or Distribution

Refining &amp; Marketing

Tecnoesa SA

Manufacturing or Production

Refining &amp; Marketing

## MEXICO



(€ thousand)

Full year 2022

Total revenues	3,455,725	Profit (loss) before Income tax	35,252	Cash Tax Paid	989	Income Tax Accrued	1,122
Revenues - related party transaction	1,793,039						
Revenues - non-related party transaction	1,662,686						
Stated capital	903	Accumulated Earnings	(239,311)	Number of Employees (number)	1,070	Tangible Assets	1,641,318

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni México S. de RL de CV				Manufacturing or Production		Exploration & Production
Eni Transporte y Suministro Mexico, S. de RL de CV				Sales, Marketing or Distribution		Refining & Marketing
Foam Creations Mexico SA de CV				Manufacturing or Production		Chemicals
Mizamtec Operating Company S. de RL de CV				Administrative, Management or Support Services		Exploration & Production
Versalis México S. de R.L. de CV				Sales, Marketing or Distribution		Chemicals

## UNITED STATES



(€ thousand)

Full year 2022

Total revenues	7,425,718	Profit (loss) before Income tax	573,938	Cash Tax Paid	37,619	Income Tax Accrued	37,311
Revenues - related party transaction	2,523,184						
Revenues - non-related party transaction	4,902,534						
Stated capital	6,786,223	Accumulated Earnings	(2,094,590)	Number of Employees (number)	318	Tangible Assets	3,991,863

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Brazoria Class B Member Llc				Holding shares or Other Equity Instruments		Plenitude
Brazoria County Solar Project Llc				Manufacturing or Production		Plenitude
Brazoria HoldCo Llc				Holding shares or Other Equity Instruments		Plenitude
Corazon Energy Class B Llc				Holding shares or Other Equity Instruments		Plenitude
Corazon Energy Llc				Manufacturing or Production		Plenitude
Corazon Energy Services Llc				Manufacturing or Production		Plenitude
Corazon Tax Equity Partnership Llc				Holding shares or Other Equity Instruments		Plenitude
Eni America Ltd				Holding shares or Other Equity Instruments		Exploration & Production
Eni BB Petroleum Inc				Manufacturing or Production		Exploration & Production
Eni Finance USA Inc (in liquidazione)				Internal Group Finance		Corporate and financial subsidiaries
Eni Marketing Inc				Sales, Marketing or Distribution		Exploration & Production
Eni New Energy US Inc				Holding shares or Other Equity Instruments		Plenitude
Eni New Energy US Holding Llc				Holding shares or Other Equity Instruments		Plenitude
Eni New Energy US Investing Inc				Holding shares or Other Equity Instruments		Plenitude
Eni Next Llc				Holding shares or Other Equity Instruments		Corporate and financial subsidiaries
Eni Oil & Gas Inc				Manufacturing or Production		Exploration & Production
Eni Petroleum Co Inc				Manufacturing or Production		Exploration & Production
Eni Petroleum US Llc				Manufacturing or Production		Exploration & Production
Eni Trading & Shipping Inc				Sales, Marketing or Distribution		Refining & Marketing
Eni US Operating Co Inc				Manufacturing or Production		Exploration & Production
Eni USA Gas Marketing Llc				Sales, Marketing or Distribution		Exploration & Production
Eni USA Inc				Manufacturing or Production		Exploration & Production
Eni USA R&M Co Inc				Sales, Marketing or Distribution		Refining & Marketing
Guajillo Energy Storage Llc				Manufacturing or Production		Plenitude
Padanaplast America Llc				Sales, Marketing or Distribution		Chemicals
Versalis Americas Inc				Sales, Marketing or Distribution		Chemicals

## VENEZUELA



Full year 2022

(€ thousand)

Total revenues	358,603	Profit (loss) before Income tax	(45,905)	Cash Tax Paid	8,290	Income Tax Accrued	(4,473)
Revenues - related party transaction	89,702						
Revenues - non-related party transaction	268,901						
Stated capital	67,421	Accumulated Earnings	(4,062)	Number of Employees (number)	133	Tangible Assets	28,768

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Hydrocarbons Venezuela Ltd - PE	United Kingdom	Research and Development	Exploration & Production
EniProgetti SpA - PE	Italy	Engineering services	Corporate and financial subsidiaries
Eni Venezuela BV - PE	Netherlands	Administrative, Management or Support Services	Exploration & Production
Supermetanol CA <sup>(10)</sup>		Manufacturing or Production	Refining & Marketing



## Eni SpA

### Headquarters

Piazzale Enrico Mattei, 1 - Rome - Italy

Capital Stock as of December 31, 2022: € 4,005,358,876.00 fully paid

Tax identification number 00484960588

### Branches

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