

Eni

Country by Country Report
2021



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 2021

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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 owning 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 data relating to each tax jurisdictions where the Group is currently conducting business to the Italian Tax Agency in each fiscal year. 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 transparency and make a wide reach of stakeholders knowledgeable about this matter.

Eni Group organizational structure

1. *Subsidiary undertakings*

As at December 31, 2021, the Eni Group organizational structure was as follows:

		Italy	Outside Italy
Subsidiary undertakings	329	83	246
Exploration & Production segment	139	9	130
Other business activities	190	74	116

The 130 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 130 subsidiary undertakings engage in exploration, field development and extraction of hydrocarbons in 42 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 130 E&P subsidiaries incorporated outside Italy is given below:

- 74 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.
- 56 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 116 of these local subsidiaries: 5 subsidiaries in Global Gas & LNG Portfolio, 21 subsidiaries in Refining & Marketing, 25 subsidiaries in Chemicals, 54 subsidiaries in Plenitude and 11 subsidiaries in “Corporate and other activities” segment, 4 of which provide financial services to the Group companies. Amounts for all the 329 Eni subsidiaries as at December 31, 2021, 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, 2021, 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, 2021, Eni retained control over 5 subsidiaries that can be classified as entities incorporated in “Low-Tax Jurisdictions” under Italian law. According to Italian tax rules, entities qualifies as low-tax subjects 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 5 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 Report¹”, 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

- Income tax payments reported by subsidiaries and joint operations relate all of Eni’s businesses;
- Payments of current income taxes are recorded based on Eni’s share, therefore:
 - 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;
 - 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.

➤ Payments to Governments

- Income tax payments reported by subsidiaries and joint operations regard only the upstream business;
- Payments of current income taxes are recorded by the entity that makes them directly, therefore:
 - 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;
 - where Eni is a project follower and therefore does not make any tax payments, Eni does not record any payments.

Reporting MNE and constituent entities

The constituent entities comprise all of 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, prepared in accordance with international financial reporting standards (IFRS), and 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 data are immaterial.

Treatment of permanent establishments (PE)

The data for branches and PEs of the constituent entities are reported by reference to the tax jurisdiction in which the PE is located and is operating and 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

¹ The report is available at Eni’s web site www.eni.com

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. 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 2021 of the parent company Eni SpA, which is 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 Italy² due to their being paid out of earnings that have been taxed in the tax jurisdictions where they have been generated.

² In Italy, inter-company dividends are taxed up to 5% of their gross amount, which is subject to the corporation statutory tax rate, resulting in a 1.2% levy.

- **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 it is particularly 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 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.

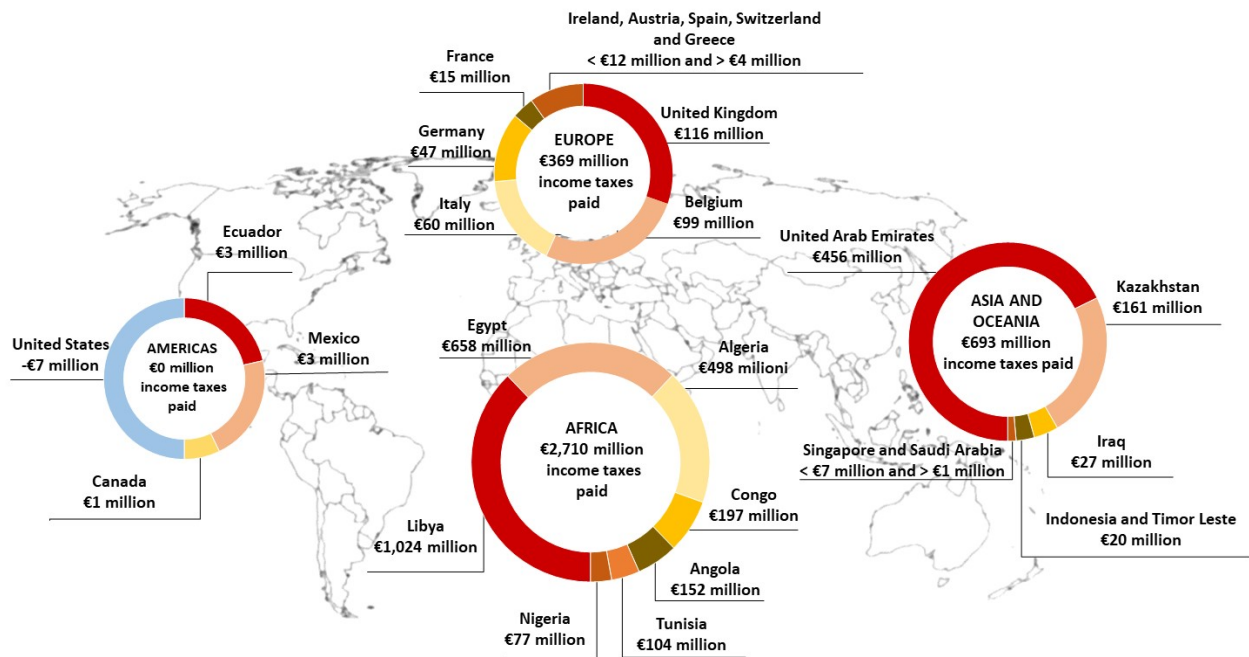
Reconciliation of Income Tax Accrued CbC Report Vs Annual Report

(€ million)	2021
Income Tax Accrued (CbC Report)	4,260
Net deferred taxes	640
Net addition/reversal related to uncertain tax matters	(55)
Income taxes in the Consolidated profit and Loss account (Annual Report)	4,845

Reporting currency

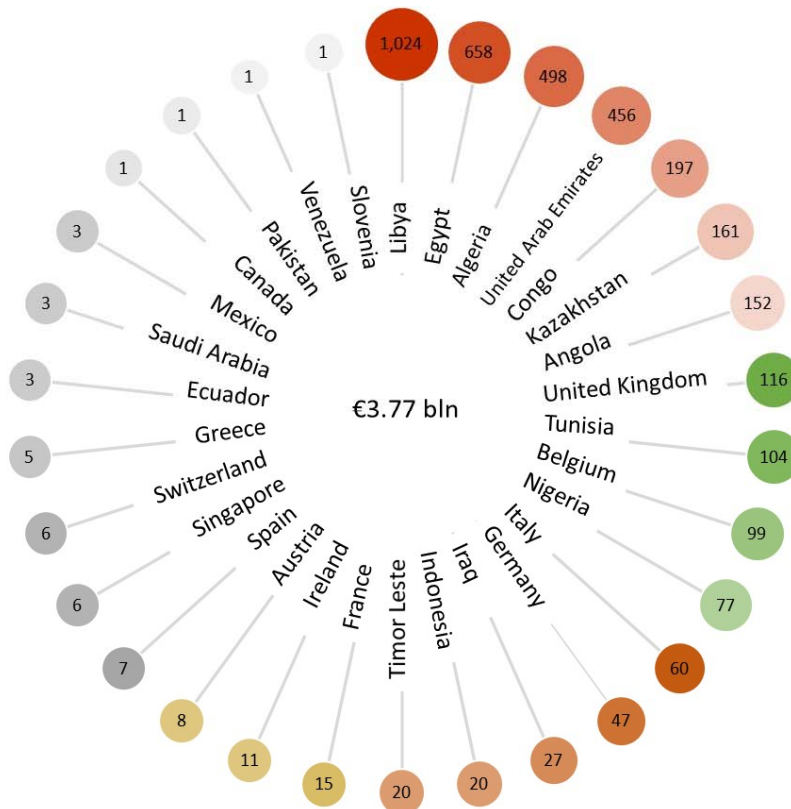
The reporting currency is the euro. Amounts are stated in thousands of euros. Amounts reported in currencies other than the euro have been translated into euros at the average exchange rate for the fiscal year.

The following chart summarizes the tax contributions made by Eni Group in the countries where it operates in 2021.



Income Taxes Paid in 2021

(€ million)



Eni Group – summary

(€ thousand)

Full year 2021	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
EUROPE	100,080,106	2,229,334	368,960	603,867	77,829,456	39,461,255	24,725	17,716,171
Albania	39	(3,837)					2	93
Austria	1,126,767	49,935	8,063	7,656	132,278	86,681	128	118,583
Belgium	1,505,160	163,555	98,456	21,819	1,576,560	65,991	224	1,879
Cyprus	1,790	(6,847)			594,402	(326,168)	27	16,462
Czech Republic	6,391	(341)	78	62			14	1,185
Denmark	2	(52)	11					
France	4,094,608	(39,067)	15,486	26,571	271,918	(116,483)	807	435,930
Germany	2,337,294	124,526	47,126	36,436	241,223	(63,612)	517	468,892
Greece	422,231	14,840	4,818	3,444	19,182	9,935	127	2,092
Greenland	23	(347)						
Hungary	204,217	15,742	36	769	4,402	12,215	153	29,770
Ireland	191,729	64,063	11,044	8,253	500,000	76,063	18	
Italy	55,481,881	1,586,396	60,316	232,977	22,399,462	31,812,325	21,100	13,877,061
Jersey	23,707	17,657			25,510	24,699		6,237
Luxembourg		(774)	12	12	10,766	14,601		
Malta								
Montenegro	810	(66,177)					25	5,134
Netherlands	2,008,412	(400,336)	(7,020)	5,854	47,165,534	5,368,183	63	30,756
Poland	4,967	1,815	112	336			5	297
Romania	11,098	(372)	82	108	14	691	272	2,841
Slovakia	905	(210)		5			5	4
Slovenia	42,085	4,007	557	629	12,957	21,260	38	1,486
Spain	2,852,280	79,991	7,011	17,744	28,325	62,768	315	136,258
Sweden	1,300	1,001	99	111			1	
Switzerland	747,386	38,578	6,260	5,351	102,642	38,656	79	81,900
Turkey	14,918	9,930	261	459	2	1,406	9	15,544
Ukraine	19	(282)			3,051	(3,051)		
United Kingdom	29,000,087	575,940	116,152	235,271	4,741,228	2,375,095	796	2,483,767
AFRICA	13,751,982	5,239,275	2,709,900	2,832,063	568,778	454,513	10,837	22,921,379
Algeria	1,342,898	729,552	497,702	497,856	12		746	1,863,788
Angola	2,122,503	394,452	151,580	250,929			329	3,618,818
Congo	1,281,559	215,396	197,532	182,626	386,357	(1,498,647)	456	2,892,242
Democratic Republic of the Congo	6	(79)			804	(1,531)		
Egypt	3,779,827	1,909,508	657,503	659,832	158,953	62,562	2,853	7,522,641
Gabon	7,298	(345,984)			6,325	(437,700)	14	15
Ghana	730,160	208,451			13,781	128,249	175	1,529,120
Ivory Coast	40	(13,610)					3	43,466

(€ thousand)

Full year 2021	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
Kenya	1,829	207					20	10,354
Libya	2,927,148	1,651,200	1,023,888	1,003,205			4,474	3,071,747
Morocco	112	(2,266)	3	3			1	25
Mozambique	39,212	(20,685)					147	7,273
Nigeria	1,127,734	340,118	77,314	117,769	2,455	2,201,577	1,107	2,114,244
South Africa	41	(9,211)					2	
Tunisia	391,615	182,226	104,378	119,843	91	3	510	247,646
ASIA AND OCEANIA	7,844,558	2,057,967	692,810	786,204	200,158	(163,163)	4,294	14,757,975
Australia	143,545	10,504	(2,994)	286	123,316	(123,178)	88	562,338
Bahrain	3,735	(33,422)					1	
China	121,345	14,232	120	279	5,379	(9,050)	70	8,450
Hong Kong	7,532	(356)			1,271	5,157		447
India	5,918	(1,482)	18	17	1,225	2,900	444	17,403
Indonesia	289,509	96,861	20,382	15,425			300	697,793
Iran	18,091	1,769						
Iraq	495,739	119,068	26,635	33,098			393	610,902
Kazakhstan	2,119,438	1,146,308	161,537	165,419	35,034	(18,064)	1,493	10,087,925
Lebanon	(578)	(1,583)						1,577
Myanmar	2	(48,469)					16	648
Oman	1,623	(6,948)					11	1,862
Pakistan	64,800	8,179	867	2,088	6,514	69	261	50,471
Russia	115,414	35,891	399	331	26,645	(21,214)	60	191,856
Saudi Arabia	181,753		2,897					
Singapore	2,967,135	858	6,538	(1,802)	51	1,177	36	13,058
South Korea	735	38	(1)	(1)			5	
Timor Leste	156,704	135,913	19,865	64,701			3	118,125
Turkmenistan	115,435	39,078		12,141			939	424,245
United Arab Emirates	1,034,098	566,868	456,545	494,222			109	1,850,301
Vietnam	2,585	(25,340)	2		723	(960)	65	120,574
AMERICAS	6,616,560	105,937	273	37,690	8,213,444	(5,933,611)	1,895	4,206,062
Argentina		(3,860)		608	4,099	(4,468)	1	16
Bahamas					2			
Bermuda	1	(97)			36,900	350,695		
Brazil	169	(20)	27	37	249,943	(249,908)	1	100
British Virgin Islands					42	(718,894)		
Canada	11,339	4,002	1,129	1,191	3,330,235	(2,821,809)	33	1,821
Cayman Islands								
Ecuador	125,305	18,761	2,943	4,455	193	49,950	478	30,287
Mexico	2,082,398	(10,182)	2,757	413	798	(224,137)	962	1,263,608
United States	4,318,057	217,577	(7,374)	7,860	4,549,257	(2,312,526)	302	2,856,480
Venezuela	79,291	(120,244)	791	23,126	41,975	(2,514)	118	53,750
Eni Group	128,293,206	9,632,513	3,771,943	4,259,824	86,811,836	33,818,994	41,751	59,601,587

EUROPE

Italy	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	55,481,881	1,586,396	60,316	232,977	22,399,462	31,812,325	21,100	13,877,061
<i>Revenues - related party transaction</i>	<i>22,519,214</i>							
<i>Revenues - non-related party transaction</i>	<i>32,962,667</i>							
<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	
Be Charge Srl				Sales, Marketing or Distribution			Plenitude	
Be Charge Valle d'Aosta Srl				Sales, Marketing or Distribution			Plenitude	
Be Power SpA				Sales, Marketing or Distribution			Plenitude	
CEF 3 Wind Energy SpA				Holding shares or Other Equity Instruments			Plenitude	
CGDB Enrico Srl				Manufacturing or Production			Plenitude	
CGDB Laerte Srl				Manufacturing or Production			Plenitude	
Costiero Gas Livorno SpA ⁽¹⁰⁾				Sales, Marketing or Distribution			Refining & Marketing	
D-Service Media Srl (in liquidation)				Administrative, Management or Support Services			Corporate and financial subsidiaries	
D-Share SpA				Administrative, Management or Support Services			Corporate and financial subsidiaries	
Ecofuel SpA				Manufacturing or Production			Refining & Marketing	
Eni Angola SpA				Manufacturing or Production			Exploration & Production	
EniBioCh4in Alexandria Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Annia Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Appia Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Aprilia Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Briona Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Calandre Energia Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Gardilliana Societa' Agricola Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Grupellum Societa' Agricola Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Jonica Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Maddalena Societa' Agricola Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Medea Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Momo Societa' Agricola Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Mortara Societa' Agricola Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Pannellia BioGas Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Plovera Societa' Agricola Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Quadrivium Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Rhodigium Societa' Agricola Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in San Benedetto Po Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Service BioGas Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Societa' Agricola II Bue Srl				Manufacturing or Production			Refining & Marketing	
EniBioCh4in SpA				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Vigevano Srl Societa' Agricola				Manufacturing or Production			Refining & Marketing	
EniBioCh4in Villacidro Agricole Societa' Agricola				Manufacturing or Production			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	
Eni4Cities SpA				Manufacturing or Production			Refining & Marketing	
Eni Fuel SpA				Sales, Marketing or Distribution			Refining & Marketing	
Eni Gas e Luce SpA Societa' Benefit				Sales, Marketing or Distribution			Plenitude	
Eni Gas Transport Services Srl				Administrative, Management or Support Services			Global Gas & LNG Portfolio	
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				Research and Development			Plenitude	
Eni Nuova Energia Srl				Manufacturing or Production			Corporate and financial subsidiaries	
EniPower Mantova SpA				Manufacturing or Production			Power	
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	
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 Lucana Srl				Manufacturing or Production			Plenitude	

Evolvere SpA Societa' Benefit	Sales, Marketing or Distribution	Plenitude
Evolvere Venture SpA	Sales, Marketing or Distribution	Plenitude
Finpower Wind Srl	Manufacturing or Production	Plenitude
Finproject SpA	Manufacturing or Production	Chemicals
Floaters SpA	Manufacturing or Production	Exploration & Production
4Energia Srl	Sales, Marketing or Distribution	Plenitude
Green Energy Management Services Srl	Provision of Services to Unrelated Parties	Plenitude
GreenStream BV - PE	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
Ing. Luigi Conti Vecchi SpA	Manufacturing or Production	Other activities
LNG Shipping SpA	LNG transport services	Global Gas & LNG Portfolio
Padanaplast Srl	Manufacturing or Production	Chemicals
Petroven Srl ⁽¹⁰⁾	Sales, Marketing or Distribution	Refining & Marketing
Po' Energia Srl Societa' Agricola	Manufacturing or Production	Refining & Marketing
Raffineria di Gela SpA	Manufacturing or Production	Refining & Marketing
Raffineria di Milazzo ScpA ⁽¹⁰⁾	Manufacturing or Production	Refining & Marketing
SEA SpA	Administrative, Management or Support Services	Plenitude
SeaPad SpA	Administrative, Management or Support Services	Refining & Marketing
Serfactoring SpA	Regulated financial services	Corporate and financial subsidiaries
Servizi Aerei SpA	Administrative, Management or Support Services	Corporate and financial subsidiaries
Servizi Fondo Bombole Metano SpA	Provision of Services to Unrelated Parties	Refining & Marketing
Societa' Energie Rinnovabili SpA	Manufacturing or Production	Plenitude
Societa' Energie Rinnovabili 1 SpA	Manufacturing or Production	Plenitude
Societa' EniPower Ferrara Srl ⁽¹⁰⁾	Manufacturing or Production	Power
Societa' Petrolifera Italiana SpA	Manufacturing or Production	Exploration & Production
Trans Tunisia Pipeline Co SpA	Transportation activities (via pipeline)	Global Gas & LNG Portfolio
Versalis SpA	Manufacturing or Production	Chemicals
Wind Park Laterza Srl	Manufacturing or Production	Plenitude

Albania	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	39	(3,837)					2	93
Revenues - related party transaction								
Revenues - non-related party transaction	39							
<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>
Albania - Eni Albania BV - PE		Netherlands		Research and Development				Exploration & Production

Austria	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	1,126,767	49,935	8,063	7,656	132,278	86,681	128	118,583
Revenues - related party transaction	338,657							
Revenues - non-related party transaction	788,110							
<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 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	1,505,160	163,555	98,456	21,819	1,576,560	65,991	224	1,879
Revenues - related party transaction	687,786							
Revenues - non-related party transaction	817,374							
<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>
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				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

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Cyprus	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	1,790	(6,847)			594,402	(326,168)	27	16,462
<i>Revenues - related party transaction</i>	<i>1,790</i>							
<i>Revenues - non-related party transaction</i>								
<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 Cyprus Ltd				Research and Development				Exploration & Production

Czech Republic	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	6,391	(341)	78	62			14	1,185
<i>Revenues - related party transaction</i>	<i>(141)</i>							
<i>Revenues - non-related party transaction</i>	<i>6,532</i>							
<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 Austria GmbH - PE		Austria		Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Denmark	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	2	(52)	11					
<i>Revenues - related party transaction</i>	<i>2</i>							
<i>Revenues - non-related party transaction</i>								
<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

France	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	4,094,608	(39,067)	15,486	26,571	271,918	(116,483)	807	435,930
<i>Revenues - related party transaction</i>	<i>160,456</i>							
<i>Revenues - non-related party transaction</i>	<i>3,934,152</i>							
<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>
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
Belle Magioche Solaire SAS				Manufacturing or Production				Plenitude
Dhamma Energy Development SAS				Manufacturing or Production				Plenitude
Dhamma Energy Rooftop SAS				Manufacturing or Production				Plenitude
Dhamma Energy SAS				Holding shares or Other Equity Instruments				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 subsidiaries
Eni SpA - PE		Italy		Sales, Marketing or Distribution				Plenitude
Holding Lanås Solar Sarl				Holding shares or Other Equity Instruments				Plenitude
Krypton SAS				Manufacturing or Production				Plenitude
Lanås 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	2,337,294	124,526	47,126	36,436	241,223	(63,612)	517	468,892
<i>Revenues - related party transaction</i>	<i>1,862,170</i>							
<i>Revenues - non-related party transaction</i>	<i>475,124</i>							
<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>
Bayernoil Raffineriegesellschaft mbH ⁽¹⁰⁾				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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	422,231	14,840	4,818	3,444	19,182	9,935	127	2,092
<i>Revenues - related party transaction</i>	<i>422,034</i>							
<i>Revenues - non-related party transaction</i>	<i>197</i>							
<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>
Gas Supply Company of Thessaloniki-Thessalia SA				Sales, Marketing or Distribution				Plentitude
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Greenland	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	23	(347)						
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>23</i>							
<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 Denmark BV - PE		Netherlands		Research and Development				Exploration & Production

Hungary	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	204,217	15,742	36	769	4,402	12,215	153	29,770
<i>Revenues - related party transaction</i>	<i>7,344</i>							
<i>Revenues - non-related party transaction</i>	<i>196,873</i>							
<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>
Dunastyr Polisztírolgyártó Zártkörűen Működő Részvénytársaság				Manufacturing or Production				Chemicals
Eni Austria GmbH - PE		Austria		Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

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Ireland	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	191,729	64,063	11,044	8,253	500,000	76,063	18	
<i>Revenues - related party transaction</i>	<i>87,878</i>							
<i>Revenues - non-related party transaction</i>	<i>103,851</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment subsidiaries</u>
Eni Insurance Designated Activity Company				Insurance				
Eni Ireland BV - PE		Netherlands		Research and Development				Exploration & Production

Jersey	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	23,707	17,657			25,510	24,699		6,237
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>23,707</i>							
<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>
Transmediterranean Pipeline Co Ltd* ⁽¹⁰⁾				Transportation activities (via pipeline)				Global Gas & 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021		(774)	12	12	10,766	14,601		
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<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>
Dhamma Energy Group Sarl				Holding shares or Other Equity Instruments				Plenitude

Malta	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021								
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<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 North Africa BV - PE		Netherlands		Manufacturing or Production				Exploration & Production

Montenegro	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	810	(66,177)					25	5,134
<i>Revenues - related party transaction</i>	<i>1</i>							
<i>Revenues - non-related party transaction</i>	<i>809</i>							
<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 Montenegro BV - PE		Netherlands		Research and Development				Exploration & Production

Netherlands	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	2,008,412	(400,336)	(7,020)	5,854	47,165,534	5,368,183	63	30,756
<i>Revenues - related party transaction</i>	<i>13,092</i>							
<i>Revenues - non-related party transaction</i>	<i>1,995,320</i>							
<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>
Agip Caspian Sea BV				Manufacturing or Production				Exploration & Production
Agip Karachaganak BV				Manufacturing or Production				Exploration & Production
Blue Stream Pipeline Co BV ⁽¹⁰⁾				Transportation activities (via pipeline)				Global Gas & LNG Portfolio
Eni Abu Dhabi BV				Manufacturing or Production				Exploration & Production
Eni Abu Dhabi Refining & Trading BV				Manufacturing or Production				Refining & Marketing
Eni Abu Dhabi Refining & Trading Services BV				Sales, Marketing or Distribution				Refining & Marketing
Eni Albania BV				Research and Development				Exploration & Production
Eni Algeria Exploration BV				Manufacturing or Production				Exploration & Production
Eni Algeria Ltd Sàrl*				Manufacturing or Production				Exploration & Production
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 Denmark BV				Research and Development				Exploration & Production
Eni Energy Russia BV				Holding shares or Other Equity Instruments				Exploration & Production
Eni Energy Solutions BV				Sales, Marketing or Distribution				Plenitude
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 Pakistan (M) Ltd Sàrl*				Manufacturing or Production				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 Ukraine Shallow Waters BV (in liquidation)				Research and Development				Exploration & Production
Eni Venezuela BV				Administrative, Management or Support Services				Exploration & Production
Eni Vietnam BV				Research and Development				Exploration & Production
GreenStream BV ⁽¹⁰⁾				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 resident in Luxembourg.

Poland	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	4,967	1,815	112	336			5	297
<i>Revenues - related party transaction</i>	<i>2,124</i>							
<i>Revenues - non-related party transaction</i>	<i>2,843</i>							
<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

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Romania	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
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(€ thousand)

Full year 2021	11,098	(372)	82	108	14	691	272	2,841
<i>Revenues - related party transaction</i>	<i>1,263</i>							
<i>Revenues - non-related party transaction</i>	<i>9,835</i>							

Eni Group constituent entities

included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Austria GmbH - PE	Austria	Sales, Marketing or Distribution	Refining & Marketing
Finproject Romania Srl		Manufacturing or Production	Chemicals
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

Slovakia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
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(€ thousand)

Full year 2021	905	(210)		5			5	4
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>905</i>							

Eni Group constituent entities

included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Austria GmbH - PE	Austria	Sales, Marketing or Distribution	Refining & Marketing
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

Slovenia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
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(€ thousand)

Full year 2021	42,085	4,007	557	629	12,957	21,260	38	1,486
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>42,085</i>							

Eni Group constituent entities

included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Adriaplin Podjetje za distribucijo zemeljskega plina doo Ljubljana		Sales, Marketing or Distribution	Plentitude

Spain	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
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(€ thousand)

Full year 2021	2,852,280	79,991	7,011	17,744	28,325	62,768	315	136,258
<i>Revenues - related party transaction</i>	<i>37,690</i>							
<i>Revenues - non-related party transaction</i>	<i>2,814,590</i>							

Eni Group constituent entities

included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Aldro Energia y Soluciones SLU		Sales, Marketing or Distribution	Plentitude
Alpinia Solar SLU		Manufacturing or Production	Plentitude
Bonete Solar SLU		Manufacturing or Production	Plentitude
Camelia Solar SLU		Manufacturing or Production	Plentitude
Celtis Solar SLU		Manufacturing or Production	Plentitude
Desarrollos Empresariales Illas SL		Manufacturing or Production	Plentitude
Desarrollos Energeticos Riojanos SL		Manufacturing or Production	Plentitude
Dhamma Energy Management SLU		Manufacturing or Production	Plentitude
Ecovent Parc Eolic SAU		Manufacturing or Production	Plentitude
Energias Alternativas Eolicas Riojanas SL		Manufacturing or Production	Plentitude
Energias Ambientales de Outes SLU		Manufacturing or Production	Plentitude
Eni Espana Comercializadora De Gas SAU		Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni Iberia SLU		Sales, Marketing or Distribution	Refining & Marketing
Estanque Redondo Solar SLU		Manufacturing or Production	Refining & Marketing
Instalaciones Martinez Diez SLU		Sales, Marketing or Distribution	Plentitude
Ixia Solar SLU		Manufacturing or Production	Refining & Marketing
Membrio Solar SLU		Manufacturing or Production	Refining & Marketing
Olea Solar SLU		Manufacturing or Production	Refining & Marketing
Opalo Solar SLU		Manufacturing or Production	Refining & Marketing
Pistacia Solar SLU		Manufacturing or Production	Refining & Marketing
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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	1,300	1,001	99	111			1	
Revenues - related party transaction	1,300							
Revenues - non-related party transaction								
<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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	747,386	38,578	6,260	5,351	102,642	38,656	79	81,900
Revenues - related party transaction	5,996							
Revenues - non-related party transaction	741,390							
<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 Suisse SA				Sales, Marketing or Distribution				Refining & Marketing
Oleodotto del Reno SA				Transportation activities (via pipeline)				Other activities
Oleoduc du Rhône SA				Transportation activities (via pipeline)				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Turkey	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	14,918	9,930	261	459	2	1,406	9	15,544
Revenues - related party transaction	7,973							
Revenues - non-related party transaction	6,945							
<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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	19	(282)			3,051	(3,051)		
Revenues - related party transaction	1							
Revenues - non-related party transaction	18							
<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

Eni/Country-by-Country Report

United Kingdom	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	29,000,087	575,940	116,152	235,271	4,741,228	2,375,095	796	2,483,767
<i>Revenues - related party transaction</i>	<i>12,552,457</i>							
<i>Revenues - non-related party transaction</i>	<i>16,447,630</i>							

Eni Group constituent entities included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
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 AEP Ltd		Manufacturing or Production	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		Legal Owner of a Licence	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 JPD 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
Eni North Sea Wind Ltd		Manufacturing or Production	Plenitude
Eni Oil Algeria Ltd		Manufacturing or Production	Exploration & Production
Eni Pakistan Ltd		Manufacturing or Production	Exploration & Production
EniProgetti SpA - PE	Italy	Engineering services	subsidaries
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	subsidaries
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 Ventures Plc (in liquidazione)		Dormant	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 Luxembourg.

(**) Company resident in Bermuda.

AFRICA

Algeria	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	1,342,898	729,552	497,702	497,856	12		746	1,863,788
Revenues - related party transaction	679,656							
Revenues - non-related party transaction	663,242							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>		
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 Petroleums LP - PE		Canada		Manufacturing or Production				Exploration & Production

Angola	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	2,122,503	394,452	151,580	250,929			329	3,618,818
Revenues - related party transaction	1,885,685							
Revenues - non-related party transaction	236,818							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>		
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 West Africa SpA - PE		Italy		Research and Development				Exploration & Production
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Congo	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	1,281,559	215,396	197,532	182,626	386,357	(1,498,647)	456	2,892,242
Revenues - related party transaction	995,656							
Revenues - non-related party transaction	285,903							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>		<u>Eni business segment</u>		
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

Democratic Republic of the Congo	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	6	(79)			804	(1,531)		
Revenues - related party transaction								
Revenues - non-related party transaction	6							
<u>Eni Group constituent entities</u>								
<u>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

Eni/Country-by-Country Report

Egypt	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	3,779,827	1,909,508	657,503	659,832	158,953	62,562	2,853	7,522,641
<i>Revenues - related party transaction</i>	<i>65,593</i>							
<i>Revenues - non-related party transaction</i>	<i>3,714,234</i>							
<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 ⁽¹⁰⁾				Manufacturing or Production				Global Gas & LNG Portfolio
Eni New Energy Egypt SAE				Research and Development				Exploration & Production
EniProgetti Egypt Ltd				Engineering services				subsidiaries
Ieoc Exploration BV - PE			Netherlands	Manufacturing or Production				Exploration & Production
Ieoc Production BV - PE			Netherlands	Manufacturing or Production				Exploration & Production
Ieoc SpA - PE			Italy	Manufacturing or Production				Exploration & Production
SEGAS Services SAE ⁽¹⁰⁾				Administrative, Management or Support Services				Global Gas & LNG Portfolio
Gabon	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	7,298	(345,984)			6,325	(437,700)	14	15
<i>Revenues - related party transaction</i>	<i>1,807</i>							
<i>Revenues - non-related party transaction</i>	<i>5,491</i>							
<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 Gabon SA				Research and Development				Exploration & Production
Ghana	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	730,160	208,451			13,781	128,249	175	1,529,120
<i>Revenues - related party transaction</i>	<i>436,998</i>							
<i>Revenues - non-related party transaction</i>	<i>293,162</i>							
<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 Ghana Exploration and Production Ltd				Manufacturing or Production				Exploration & Production
Versalis Zeal Ltd				Sales, Marketing or Distribution				Chemicals
Ivory Coast	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	40	(13,610)					3	43,466
<i>Revenues - related party transaction</i>	<i>40</i>							
<i>Revenues - non-related party transaction</i>								
<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
Kenya	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	1,829	207					20	10,354
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>1,829</i>							
<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 Kenya BV - PE			Netherlands	Research and Development				Exploration & Production

Libya	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	2,927,148	1,651,200	1,023,888	1,003,205			4,474	3,071,747
<i>Revenues - related party transaction</i>	<i>297,119</i>							
<i>Revenues - non-related party transaction</i>	<i>2,630,029</i>							
<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 North Africa BV - PE			Netherlands	Manufacturing or Production				Exploration & Production
GreenStream BV - PE			Netherlands	Transportation activities (via pipeline)				Global Gas & LNG Portfolio
EniProgetti SpA - PE			Italy	Engineering services				Corporate and financial subsidia
Morocco	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	112	(2,266)	3	3			1	25
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>112</i>							
<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 Maroc BV - PE			Netherlands	Research and Development				Exploration & Production
Mozambique	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	39,212	(20,685)					147	7,273
<i>Revenues - related party transaction</i>	<i>14,774</i>							
<i>Revenues - non-related party transaction</i>	<i>24,438</i>							
<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 Mozambico SpA - PE			Italy	Research and Development				Exploration & Production
Eni Rovuma Basin BV - PE			Netherlands	Research and Development				Exploration & Production
Nigeria	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	1,127,734	340,118	77,314	117,769	2,455	2,201,577	1,107	2,114,244
<i>Revenues - related party transaction</i>	<i>852,574</i>							
<i>Revenues - non-related party transaction</i>	<i>275,160</i>							
<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>
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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	41	(9,211)					2	
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>41</i>							
<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

Eni/Country-by-Country Report

Tunisia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	391,615	182,226	104,378	119,843	91	3	510	247,646
<i>Revenues - related party transaction</i>	<i>252,249</i>							
<i>Revenues - non-related party transaction</i>	<i>139,366</i>							
<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

ASIA AND OCEANIA

Australia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	143,545	10,504	(2,994)	286	123,316	(123,178)	88	562,338
<i>Revenues - related party transaction</i>	<i>14,277</i>							
<i>Revenues - non-related party transaction</i>	<i>129,268</i>							
<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 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				Plenitude
Eni New Energy Batchelor Pty Ltd				Manufacturing or Production				Plenitude
Eni New Energy Katherine Pty Ltd				Manufacturing or Production				Plenitude
Eni New Energy Manton Dam Pty Ltd				Manufacturing or Production				Plenitude

Bahrain	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	3,735	(33,422)					1	
<i>Revenues - related party transaction</i>	<i>3,672</i>							
<i>Revenues - non-related party transaction</i>	<i>63</i>							
<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 Bahrain BV - PE		Netherlands		Research and Development				Exploration & Production

China	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2021	121,345	14,232	120	279	5,379	(9,050)	70	8,450
<i>Revenues - related party transaction</i>	<i>6,115</i>							
<i>Revenues - non-related party transaction</i>	<i>115,230</i>							
<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 China BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Energy (Shanghai) Co Ltd (former Eni Lubricants Trading (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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	7,532	(356)			1,271	5,157		447
<i>Revenues - related party transaction</i>	<i>393</i>							
<i>Revenues - non-related party transaction</i>	<i>7,139</i>							
<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>
Asian Compounds Ltd				Administrative, Management or Support Services				Chemicals
Finproject Asia Ltd				Sales, Marketing or Distribution				Chemicals

India	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	5,918	(1,482)	18	17	1,225	2,900	444	17,403
<i>Revenues - related party transaction</i>	<i>448</i>							
<i>Revenues - non-related party transaction</i>	<i>5,470</i>							
<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 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	289,509	96,861	20,382	15,425			300	697,793
<i>Revenues - related party transaction</i>	<i>138,421</i>							
<i>Revenues - non-related party transaction</i>	<i>151,088</i>							
<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 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		Legal Owner of a Licence				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		Legal Owner of a Licence				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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	18,091	1,769						
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>18,091</i>							
<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 Iran BV - PE		Netherlands		Dormant				Exploration & Production

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Iraq	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	495,739	119,068	26,635	33,098			393	610,902
<i>Revenues - related party transaction</i>	<i>487,807</i>							
<i>Revenues - non-related party transaction</i>	<i>7,932</i>							
<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 Iraq BV - PE		Netherlands		Manufacturing or Production				Exploration & Production

Kazakhstan	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	2,119,438	1,146,308	161,537	165,419	35,034	(18,064)	1,493	10,087,925
<i>Revenues - related party transaction</i>	<i>1,392,266</i>							
<i>Revenues - non-related party transaction</i>	<i>727,172</i>							
<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>
Agip Caspian Sea BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Agip Karachaganak BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Arm Wind LLP				Manufacturing or Production				Plentitude
Eni Isatay BV - PE		Netherlands		Research and Development				Exploration & Production
EniProgetti SpA - PE		Italy		Engineering services				subsidiaries

Lebanon	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	(578)	(1,583)						1,577
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>(578)</i>							
<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 Lebanon BV - PE		Netherlands		Research and Development				Exploration & Production

Myanmar	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	2	(48,469)					16	648
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>2</i>							
<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 Myanmar BV - PE		Netherlands		Research and Development				Exploration & Production

Oman	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	1,623	(6,948)					11	1,862
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>1,623</i>							
<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 Oman BV - PE		Netherlands		Research and Development				Exploration & Production

Pakistan	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	64,800	8,179	867	2,088	6,514	69	261	50,471
<i>Revenues - related party transaction</i>	<i>6,342</i>							
<i>Revenues - non-related party transaction</i>	<i>58,458</i>							
<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 AEP Ltd - PE		United Kingdom		Manufacturing or Production				Exploration & Production
Eni New Energy Pakistan (Private) Ltd				Manufacturing or Production				Plentitude
Eni Pakistan (M) Ltd Sàrl - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Pakistan Ltd - PE		United Kingdom		Manufacturing or Production				Exploration & Production

Russia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	115,414	35,891	399	331	26,645	(21,214)	60	191,856
<i>Revenues - related party transaction</i>	<i>55,999</i>							
<i>Revenues - non-related party transaction</i>	<i>59,415</i>							
<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
EniServizi SpA - PE		Italy		Administrative, Management or Support Services				Corporate and financial subsidiaries
Llc "Eni Energhia"				Research and Development				Exploration & Production
Llc "Eni-Nefto"				Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Saudi Arabia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	181,753		2,897					
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>181,753</i>							
<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>
Ecofuel SpA - PE		Italy		Manufacturing or Production				Refining & Marketing

Singapore	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	2,967,135	858	6,538	(1,802)	51	1,177	36	13,058
<i>Revenues - related party transaction</i>	<i>989,105</i>							
<i>Revenues - non-related party transaction</i>	<i>1,978,030</i>							
<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 - 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

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South Korea	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	735	38	(1)	(1)			5	
<i>Revenues - related party transaction</i>	<i>735</i>							
<i>Revenues - non-related party transaction</i>								
<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 Pacific Trading (Shanghai) Co Ltd - PE		China		Sales, Marketing or Distribution		Chemicals		
Timor Leste	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	156,704	135,913	19,865	64,701			3	118,125
<i>Revenues - related party transaction</i>	<i>912</i>							
<i>Revenues - non-related party transaction</i>	<i>155,792</i>							
<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 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	115,435	39,078		12,141			939	424,245
<i>Revenues - related party transaction</i>	<i>88</i>							
<i>Revenues - non-related party transaction</i>	<i>115,347</i>							
<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 Turkmenistan Ltd - PE		Bermuda		Manufacturing or Production		Exploration & Production		
United Arab Emirates	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	1,034,098	566,868	456,545	494,222			109	1,850,301
<i>Revenues - related party transaction</i>	<i>1,006,771</i>							
<i>Revenues - non-related party transaction</i>	<i>27,327</i>							
<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 Abu Dhabi BV - PE		Netherlands		Manufacturing or Production		Exploration & Production		
Eni Abu Dhabi Refining & Trading Services BV - PE		Netherlands		Sales, Marketing or Distribution		Refining & Marketing		
Eni RAK BV - PE		Netherlands		Research and Development		Exploration & Production		
Eni Sharjah BV - PE		Netherlands		Manufacturing or Production		Exploration & Production		
Vietnam	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<i>(€ thousand)</i>								
Full year 2021	2,585	(25,340)	2		723	(960)	65	120,574
<i>Revenues - related party transaction</i>	<i>1,657</i>							
<i>Revenues - non-related party transaction</i>	<i>928</i>							
<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 Vietnam BV - PE		Netherlands		Research and Development		Exploration & Production		
Finproject Viet Nam Co Ltd				Sales, Marketing or Distribution		Chemicals		

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Argentina	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021		(3,860)		608	4,099	(4,468)	1	16
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<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 Argentina Exploración y Explotación SA				Research and Development				Exploration & Production

Bahamas	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021					2			
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<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>
Zetah Congo Ltd*				Legal Owner of a Licence				Exploration & Production
Zetah Kouilou Ltd*				Legal Owner of a Licence				Exploration & 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	1	(97)			36,900	350,695		
<i>Revenues - related party transaction</i>	1							
<i>Revenues - non-related party transaction</i>								
<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 (Bermuda) Ltd*				Holding shares or Other Equity Instruments				Exploration & Production
Burren Shakti Ltd**				Dormant				Exploration & Production
Eni Turkmenistan Ltd ***				Manufacturing or Production				Exploration & 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 not subjected to taxation in Italy for the exemption obtained by the Tax Agency.

(**) 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	169	(20)	27	37	249,943	(249,908)	1	100
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	169							
<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 do Brasil Investimentos em Exploração e Produção de Petróleo Ltda				Research and Development				Exploration & Production
Finproject Brasil Industria De Solados Eireli				Sales, Marketing or Distribution				Chemicals

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British Virgin Islands	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
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(€ thousand)

Full year 2021					42	(718,894)		
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								

Eni Group constituent entities included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Burren Energy Congo Ltd *		Manufacturing or Production	Exploration & 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
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(€ thousand)

Full year 2021	11,339	4,002	1,129	1,191	3,330,235	(2,821,809)	33	1,821
<i>Revenues - related party transaction</i>	181							
<i>Revenues - non-related party transaction</i>	11,158							

Eni Group constituent entities included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Canada Holding Ltd		Holding shares or Other Equity Instruments	Exploration & Production
First Calgary Petroleum LP*		Manufacturing or Production	Exploration & Production
First Calgary Petroleum Partner Co ULC		Holding shares or Other Equity Instruments	Exploration & Production
Foam Creations (2008) Inc		Manufacturing or Production	Chemicals

(*) Company resident in the United States.

Cayman Islands	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
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(€ thousand)

Full year 2021	0	0	0	0	0	0	0	0
<i>Revenues - related party transaction</i>	0							
<i>Revenues - non-related party transaction</i>	0							

Eni Group constituent entities included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Indonesia Ots 1 Ltd *		Legal Owner of a Licence	Exploration & 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 Indonesia and the nominal tax rate is not lower than 50% of that current in Italy.

Ecuador	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
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(€ thousand)

Full year 2021	125,305	18,761	2,943	4,455	193	49,950	478	30,287
<i>Revenues - related party transaction</i>	3,101							
<i>Revenues - non-related party transaction</i>	122,204							

Eni Group constituent entities included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Ecuador SA		Sales, Marketing or Distribution	Refining & Marketing
Esacontrol SA		Manufacturing or Production	Refining & Marketing
Esain SA		Sales, Marketing or Distribution	Refining & Marketing
Tecnoesa SA		Manufacturing or Production	Refining & Marketing

Mexico	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	2,082,398	(10,182)	2,757	413	798	(224,137)	962	1,263,608
<i>Revenues - related party transaction</i>	<i>704,209</i>							
<i>Revenues - non-related party transaction</i>	<i>1,378,189</i>							
<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 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	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	4,318,057	217,577	(7,374)	7,860	4,549,257	(2,312,526)	302	2,856,480
<i>Revenues - related party transaction</i>	<i>1,077,068</i>							
<i>Revenues - non-related party transaction</i>	<i>3,240,989</i>							
<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>
Brazoria Class B Member Llc				Holding shares or Other Equity Instruments				Plentitude
Brazoria County Solar Project Llc				Manufacturing or Production				Plentitude
Brazoria HoldCo Llc				Holding shares or Other Equity Instruments				Plentitude
D-Share USA Corp.				Sales, Marketing or Distribution				subsidiaries
Eni America Ltd				Holding shares or Other Equity Instruments				Exploration & Production
Eni BB Petroleum Inc				Manufacturing or Production				Exploration & Production
Eni Finance USA Inc				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				Plentitude
Eni New Energy US Holding Llc				Holding shares or Other Equity Instruments				Plentitude
Eni New Energy US Investing Inc				Holding shares or Other Equity Instruments				Plentitude
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
Padanaplast America Llc				Sales, Marketing or Distribution				Chemicals
Versalis Americas Inc				Sales, Marketing or Distribution				Chemicals

Venezuela	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2021	79,291	(120,244)	791	23,126	41,975	(2,514)	118	53,750
<i>Revenues - related party transaction</i>	<i>33,326</i>							
<i>Revenues - non-related party transaction</i>	<i>45,965</i>							
<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>
Ecofuel SpA - PE			Italy	Manufacturing or Production				Refining & Marketing
Eni Hydrocarbons Venezuela Ltd - PE			United Kingdom	Research and Development				Exploration & Production
EniProgetti SpA - PE			Italy	Engineering services				subsidiaries
Eni Venezuela BV - PE			Netherlands	Administrative, Management or Support Services				Exploration & Production
Supermetanol CA ⁽¹⁰⁾				Manufacturing or Production				Refining & Marketing



Eni SpA

Headquarters

Piazzale Enrico Mattei, 1 - Rome - Italy

Capital Stock as of December 31, 2021: € 4,005,358,876.00 fully paid

Tax identification number 00484960588

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