

Eni
Report
on payments
to governments
2018



Mission

We are an energy company.

We are working to build a future

where everyone can access

energy resources efficiently and sustainably.

Our work is based on passion and innovation,

on our unique strengths and skills,

on the quality of our people and in recognising

that diversity across all aspects

of our operations and organisation

is something to be cherished.

We believe in the value of long term partnerships

with the countries and communities where we operate.

Report on payments to governments

2	Introduction
2	Eni's upstream activity
4	Basis of preparation
8	Report on payments to governments
9	Europa
12	Africa
17	Americas
18	Asia
22	Australia and Oceania
23	Report on payments to governments – Eni SpA
24	Independent limited assurance report
26	Report on payments to governments including information provided on a voluntary basis

Introduction

This Report on Payments to Governments made by the parent company Eni SpA, its consolidated subsidiaries and its proportionally-consolidated entities (hereinafter all together referred to as “Eni” or “Eni Group”) for the year 2018 complies with Eni’s reporting obligations required under “Chapter I” of the Italian Legislative Decree N° 139 of August 18, 2015, which enacted Directive 2013/34/EU (the EU Accounting Directive (2013)). The obligation to prepare and publish such a Report on payments is applicable to companies listed on regulated markets in the EU, that engage in the exploration, prospection, discovery, development and extraction of minerals, oil, natural gas and other natural resources. Being the controlling entity of a group of companies engaged in extractive operations, Eni SpA is required to prepare a consolidated report, which includes payments made by the parent company and its subsidiaries. The consolidation scope is defined by the accounting rules applied by the parent company in preparing the statutory consolidated financial statements in accordance with IFRS. The consolidated report waives the EU-based subsidiaries from the requirement to report on an individual basis. The parent company retains an obligation to prepare an individual report.

The consolidated report is provided on pages 8-22. The individual report on payments of the parent company Eni SpA is provided on page 23.

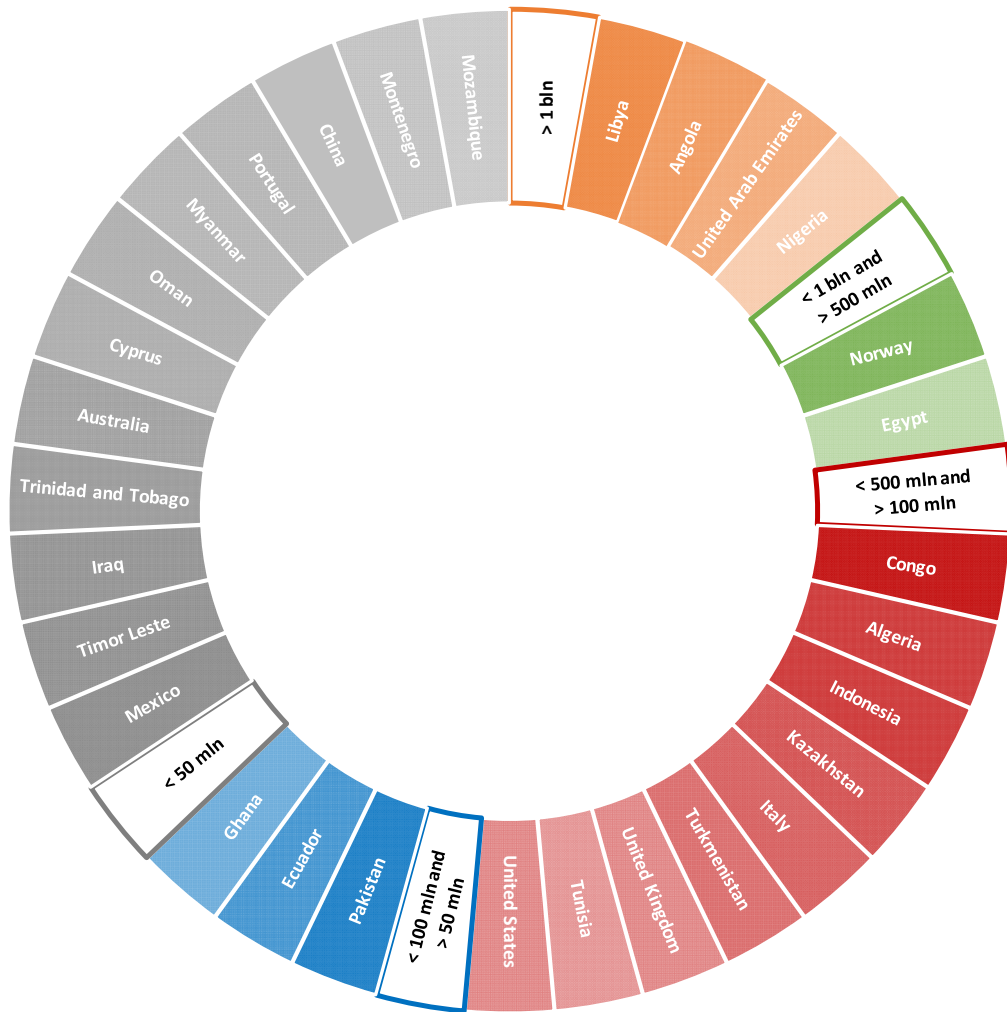
This Report is available for download from eni.com, under the section Publications/Annual and Quarterly Reports.

Eni’s upstream activity

Eni engages in oil and natural gas exploration, development and extractive activities in 43 countries, mainly in Italy, Egypt, Norway, the United Kingdom, Angola, Congo, Nigeria, the United States, Kazakhstan, Algeria, Australia, Iraq, Indonesia, Ghana, Libya, Mozambique, Oman and the United Arab Emirates. The upstream activity is Eni’s core business

The 2018 hydrocarbon production averaged 1,851 kboe/day, while hydrocarbon proved reserves were 7.15 billion boe as of December 31, 2018. At the reporting date of December 31, 2018, the upstream business represented 85% of Eni Group capital employed. In 2018, Eni brought an overall value of €18.2 billion to the host countries where it is presently conducting its upstream operations (see the table published on page 26, which discloses payments reported on a voluntary basis).

Following is a map of Eni’s main countries of upstream operations ranked according to the size of payments:



Main changes in the 2018 consolidation scope related to:

(i) Included countries:

- United Arab Emirates: acquisitions of the concession agreements in the Umm Shaif, Nasr and Lowe Zakum fields as well as the Area B concession in the Emirate of Sharjah;
- Oman: activity start-up;

(ii) Excluded countries:

- Kenya and Ireland: payments made in 2018 not significant (below €100,000);
- Denmark and Ivory Coast: no payments made in the year. In 2017, payments were related to Fees for €2 million in Denmark and to Bonuses for €3.5 million in Ivory Coast.

In Mozambique, payments made in 2018 were immaterial. In 2017, taxes paid of €301 million related to a capital gain on the Exxon transaction.

Basis of presentation

Legislation

This Report on Payments to Governments (“Report”) complies with the reporting obligations as per “Chapter I” of the Italian Legislative Decree N° 139 of August 18, 2015, which enacted the Directive 2013/34/EU. The Directive requires companies listed on a regulated market in the EU involved in the extractive industry to prepare and publish a report on payments to governments for each financial year, on an individual and/or consolidated basis. Based on this regulatory framework, Eni¹ is subject to the obligation to prepare a consolidated report on payments made to governments; the parent company Eni SpA is also subject to an individual reporting obligation.

Reporting principles adopted have also considered the official interpretations of the regulation issued by national and international bodies.

Applicable rules establish the consolidation scope to be defined by the accounting policies applied by the parent company in preparing the statutory consolidated financial statements in accordance with IFRS. This report also comprises data of Eni’s joint operations that are proportionally-consolidated according to Eni’s working interest in each venture.

Activities within the scope of the Report

This Report discloses cash payments and in-kind payments made to governments that relate to Eni’s activities involving the exploration, prospection, discovery, development and extraction of oil (including condensates) and natural gas. Payments made to governments that relate to refining activities, liquefying of natural gas (LNG) and gas-to-liquids as well as other downstream activities are not disclosed in this Report. For integrated projects without a contractual cut-off point where a value can be attributed to the extractive activities, payments to governments are not conventionally split, but disclosed at 100%.

Government

The term “government” refers to any national, regional or local authority of any Member State of the European Union or Third State (including Ministries, governmental bodies and agencies) as well as any undertakings controlled by the above-mentioned public entity. The definition of control is that provided in Directive 2013/34/EU, which identifies control with the obligation of including the accounts of the controlled entity in the consolidated financial statements of the controlling entity².

Reporting principles

This report discloses cash payments and in-kind payments made to governments by the parent company Eni SpA, its consolidated subsidiaries and proportionally-consolidated entities in accordance with IFRS. Payment

¹ Eni is also subject to the provisions of Legislative Decree N° 25 of February 15, 2016, which transposes Directive 2013/50/EU (the so-called Transparency II Directive) into Italian Law. This Legislative Decree requires companies listed in a regulated market to comply with the provisions of the Directive 2013/34/EU.

² The notion of control provided in the Art. 22 of the Directive is substantially in line with the one adopted by IFRS. Therefore, the provision refers to the notion of control which would trigger the inclusion of the accounts of the controlled entity in the consolidated accounts of the governmental controlling entity should the latter be required to prepare consolidated financial statements.

means an amount paid, whether in cash or in-kind, for the activities in scope of the regulations. Payments made by cash are reported in the period in which they are paid. Payments made in kind based on the underlying production delivery (production entitlements, tax oil and royalties where applicable) are reported on an accrual basis. In-kind payments are converted to an equivalent cash value based on the most appropriate and relevant valuation method for each payment, which generally corresponds to market value as stated in the relevant contract. In-kind payments are reported in both volumes and the equivalent cash value.

The report comprises direct payments made by Eni to governments arising from petroleum projects in which Eni or the Group companies participated. Payments made to governments in relation to oil activities conducted through unincorporated joint ventures³ are disclosed in this Report if and to the extent that, the amounts are paid directly by Eni. This is the case when Eni is the operator⁴ of the unincorporated joint venture; in this case payment amounts are reported in full, even where Eni as operator of a project is proportionally reimbursed by its non-operating venture partners through a partner billing process (cash-call). When Eni is a non-operating partner, payments are disclosed only when Eni has a direct payment obligation towards any governments.

Payments made by incorporated joint ventures⁵ are not disclosed in this Report, because Eni does not control these entities.

Project definition

Payments are reported at the project level, except that payments that are not attributable to a specific project are reported at the entity level. Project is defined as operational activities, which are governed by a single contract, license, lease, concession or similar legal agreement, and form the basis for payment liabilities with a government. If such agreements are “substantially interconnected”, those agreements are to be treated as a single project. “Substantially interconnected” means forming a set of operationally and geographically integrated agreements with substantially similar terms that are signed with a government giving rise to payment liabilities. Indicators of integration include, but are not limited to, geographic proximity, the use of shared infrastructure, common operational management, and a shared budget. In this report the integration criteria adopted by Eni include the use of a common infrastructure and in the case of minor projects, geographic proximity.

The disclosure of the payments referred to in this Report reflect the substance of the contracts or the other obligations that give rise to payments.

Payments

Payments are reported according to the following information in respect of the relevant financial year: i) the full amount paid to each governmental authority; ii) the full amount paid to each government by payment type; iii) the total amount per type of payment made for each project and the total amount of payments for each project.

The information is reported under the following payments types:

- **Production entitlements**

Under Production Sharing Agreements (PSAs) and similar contractual schemes (e.g., service contracts),

³ Unincorporated Joint Ventures means two or more entities jointly carrying on the project under contract's provision, which are not incorporated in a separate vehicle/legal entity.

⁴ The operator of a petroleum project is the entity that based on contractual arrangements with the counterparties, manages field operations and, in this capacity, is actually making payments to governments including situations where the operator determines and communicates the production entitlement due to each party (i.e. under production sharing contracts).

⁵ Incorporated Joint Venture means two or more entities jointly carrying on the project through a separate vehicle/legal entity.

the host government's share of production in the reporting period derives from projects operated by Eni. This includes the government's share as a sovereign entity or through its participation as an equity or interest holder in projects within its sovereign jurisdiction (home country). Production entitlements arising from activities or interests outside of its home country are excluded. First party entitlements are the share of production after hydrocarbons have been produced and allocated to cover costs and investments incurred by Eni for extractive activities. These entitlements are often paid in-kind and are taken at the source. Such production entitlements are reported on an accrual basis. The value of the in-kind payments is calculated based on the market price, determined on the basis of the contractual mechanisms provided in each PSA. When Eni is the joint-venture operator, host government entitlements are reported at 100%. Where the national oil company (NOC) is also an equity partner in the joint venture, their production entitlement is reported in addition to the government's share of production. The NOC's entitlement as a partner will include both their share of production as investor return as well as their entitlement for the reimbursement of their costs.

In certain projects, extractive operations that give rise to production entitlements for the government are managed by a separate company (incorporated joint venture) in the capacity as the operator based on the arrangements between Eni and a government, while Eni retains the mineral rights. The operator generally maintains the records that determine the sharing of production between the counterparties. In the process of determining and communicating the production entitlement due to each party, and making the arrangements for the parties to physically receive their entitlements, the operator is effectively making the payment to the government. This Report does not include the whole payment calculated on the basis of the government entitlement because the operator is not controlled by Eni. In these types of contracts, Eni's payments generally are limited to corporate income taxes calculated on the pre-tax profit pertaining to Eni. Finally, in the case of incorporated joint ventures that are at the same time operator of a petroleum project and holder of the underlying mineral rights, no payment amounts are reported by Eni both because those entities are not controlled by Eni and because these joint ventures are obligated to pay taxes on corporate profits to governments.

- **Taxes**

The Report includes taxes levied on income, profits and production coming from exploration and production of minerals, oil, natural gas and other natural resources. Taxes include in-kind volumes due by Eni to local tax authorities within the PSA, which provides that the tax obligations in charge of the second party is settled by the NOC out of production entitlements. The monetary value of those payments is determined using the same method as per the production entitlements. Taxes levied on consumption, personnel, sales, procurement (contractor's withholding taxes), environmental, property, customs and excise are not reportable under the Regulations.

- **Royalties**

These are payments for the rights to extract oil and gas resources, typically a set percentage of revenue or production less any deductions that may be taken.

- **Dividends**

These are dividends that are paid in lieu of production entitlements or royalties. For the year ended December 31, 2018, there were no reportable amounts under this type. Dividends paid by Eni to a government as an ordinary shareholder are excluded.

- **Signature, discovery and production bonuses**

These are often one-off payments to governments for bonuses, e.g. paid upon assignment of exploration

permit, or when a commercial discovery is declared or an agreement/contract is signed, or production has commenced or reached a milestone. These payments are usually set by petroleum contracts that are awarded through international bids. Signature, discovery and production bonuses are included in the Report.

- **Licence fees, rental fees, entry fees and other considerations for licences and/or concessions**

These are payments set by law or contracts for acquiring a licence for gaining access to an area where exploration, development and production activities are performed. Administrative government fees that are not specifically related to the extractive sector, or to access to extractive resources, are excluded. Also excluded are payments made in return for services provided by a government.

- **Infrastructure improvements**

These are payments which relate to the construction or improvement of infrastructure (road, bridge or rail) not substantially dedicated for the use of extractive activities. Payments which are of a social investment in nature, for example building a school or hospital, are excluded. For the year ended December 31, 2018, there were no reportable infrastructure payments to a government.

Materiality

The regulation provides that payments below €100,000 made in the reporting period are not reported, whether made as a single payment or as a series of related payments. Such a disclosure threshold has been applied in this report, and such payments therefore excluded, when cumulative payments were below €100,000 aggregated either by payment type or by each single government. This materiality threshold does not apply to payments made in Italy and to the individual report of Eni SpA.

Reporting currency

Payments are reported in thousand Euros. Payments made in currencies other than Euros are translated at the average exchange rate of the reporting period.

Assurance of the Independent Registered Public Accounting Firm

EY S.p.A has issued a limited review on this Report in accordance with the International Standard on Assurance Engagements (ISAE) 3000.

Information provided on a voluntary basis

In order to achieve greater transparency, Eni is reporting on a voluntary basis and with the prior consent of host Countries' relevant authorities, the governments' production entitlements at certain service agreements operated by Eni considering that this type of contracts, which are out of the scope of the rule, are similar to production sharing agreements. The table that includes payments reported on a voluntary basis is published on page 26.

Report on payments to governments 2018 of Eni Group

Payments overview 2018							(€ thousand)
Country	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Europe							
Italy	-	212	146,101	16,425	1,216	-	163,954
Cyprus	-	-	-	-	1,062	-	1,062
Montenegro	-	-	-	-	382	-	382
Norway	573,742	118,961	-	-	8,184	-	700,887
Portugal	-	-	-	-	506	-	506
United Kingdom	-	141,568	-	-	2,888	-	144,456
Africa							
Algeria	-	253,937	8,978	15,987	-	-	278,902
Angola	1,178,539	320,375	105,696	-	83	-	1,604,693
Congo	117,023	178,623	196,009	-	-	-	491,655
Egypt	-	439,421	-	119,475	-	-	558,896
Ghana	9,613	-	48,044	-	937	-	58,594
Libya	-	1,883,037	222,188	-	-	-	2,105,225
Mozambique	-	-	-	-	378	-	378
Nigeria	1,067,387	105,502	150,347	-	75,231	-	1,398,467
Tunisia	112,176	12,654	8,432	-	-	-	133,262
Americas							
Ecuador	-	60,955	-	-	-	-	60,955
Mexico	-	-	-	37,984	4,748	-	42,732
Trinidad and Tobago	-	4,798	-	-	-	-	4,798
United States	-	6,205	96,963	-	324	-	103,492
Asia							
China	-	440	-	-	5	-	445
Indonesia	211,605	7,321	-	1,312	-	-	220,238
Iraq	-	27,187	-	-	-	-	27,187
Kazakhstan	-	211,723	-	2,540	-	-	214,263
Myanmar	-	-	-	847	-	-	847
Oman	-	-	-	847	127	-	974
Pakistan	70,273	381	7,830	-	136	-	78,620
Timor Leste	18,891	15,961	-	-	474	-	35,326
Turkmenistan	132,143	11,269	6,481	-	-	-	149,893
United Arab Emirates	-	479,885	186,886	795,879	85	-	1,462,735
Australia and Oceania							
Australia	-	409	-	-	857	-	1,266
Total	3,491,392	4,280,824	1,183,955	991,296	97,623	-	10,045,090

EUROPE

Italy

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Val D'Agri	-	-	72,432	-	39	-	72,471
Sicily	-	-	23,024	16,425	162	-	39,611
Offshore Adriatic Sea	-	-	35,246	-	620	-	35,866
Offshore Ionian Sea	-	-	12,819	-	126	-	12,945
Italy onshore	-	-	2,580	-	269	-	2,849
Payments not attributable to projects	-	212	-	-	-	-	212
Total	-	212	146,101	16,425	1,216	-	163,954

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Italian State - Ministero dell'Economia e delle Finanze	-	-	63,296	-	-	-	63,296
Basilicata Region	-	-	44,205	-	-	-	44,205
Sicily Region	-	-	7,663	16,425	45	-	24,133
Municipality of Gela	-	-	6,953	-	-	-	6,953
Municipality of Viggiano	-	-	4,641	-	-	-	4,641
Calabria Region	-	-	3,893	-	-	-	3,893
Emilia Romagna Region	-	-	3,625	-	6	-	3,631
Municipality of Ragusa	-	-	2,793	-	-	-	2,793
Municipality of Bronte	-	-	2,100	-	-	-	2,100
Municipality of Troina	-	-	1,873	-	-	-	1,873
Municipality of Calvello	-	-	1,171	-	-	-	1,171
Municipality of Gagliano	-	-	927	-	-	-	927
Sate property administration	-	-	-	-	835	-	835
Municipality of Grumento Nova	-	-	669	-	-	-	669
Municipality of Marsico Nuovo	-	-	502	-	-	-	502
Molise Region	-	-	456	-	-	-	456
Puglia Region	-	-	419	-	-	-	419
Italian Tax Agency	-	186	-	-	-	-	186
Municipality of Marsicovetere	-	-	167	-	-	-	167
Municipality of Montemuro	-	-	167	-	-	-	167
Municipality of Ravenna	-	-	138	-	-	-	138
Municipality of Mazara del Vallo	-	-	130	-	-	-	130
Port authority of Crotone	-	-	-	-	105	-	105
Port authority of Adriatic Sea central	-	-	-	-	98	-	98
Port authority of Pescara	-	-	-	-	91	-	91
Municipality of Rotello	-	-	60	-	-	-	60
Municipality of Butera	-	-	48	-	-	-	48
Municipality of Mazzarino	-	-	48	-	-	-	48
Municipality of Biccari	-	-	43	-	-	-	43
Abruzzo Region	-	-	39	-	-	-	39

Eni/Report on payments to governments

Lombardia Region	-	26	-	-	1	-	27
Municipality of Nissoria	-	-	22	-	-	-	22
Municipality of Ragalbuto	-	-	22	-	-	-	22
Municipality of Volturino	-	-	22	-	-	-	22
Reclamation consortium of Ferrara valley (Sorit SpA)	-	-	-	-	11	-	11
Municipality of Alberona	-	-	9	-	-	-	9
Marche Region	-	-	-	-	7	-	7
Novara district	-	-	-	-	6	-	6
Reclamation consortium of Dugali Naviglio Adda Serio	-	-	-	-	3	-	3
Reclamation consortium of Muzza Bassa Lodigiana	-	-	-	-	3	-	3
Municipality of Correggio	-	-	-	-	2	-	2
Municipality of Treviglio	-	-	-	-	1	-	1
Consortium for development activity of Matera district	-	-	-	-	1	-	1
Italian Institute for Environmental Protection and Research (ISPRA)	-	-	-	-	1	-	1
Total	-	212	146,101	16,425	1,216	-	163,954

Cyprus

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Cyprus exploration projects	-	-	-	-	1,062	-	1,062
Total	-	-	-	-	1,062	-	1,062

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministry of Energy, Commerce, Industry and Tourism	-	-	-	-	1,062	-	1,062
Total	-	-	-	-	1,062	-	1,062

Montenegro

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Montenegro exploration projects	-	-	-	-	382	-	382
Total	-	-	-	-	382	-	382

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Hydrocarbon Directorate	-	-	-	-	382	-	382
Total	-	-	-	-	382	-	382

Norway

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Barents Sea - Gollat	483,904 ^[A]	-	-	-	2,535	-	486,439
Payments not attributable to projects	-	118,961	-	-	-	-	118,961
Norwegian Sea - Marulk	89,838 ^[B]	-	-	-	574	-	90,412
Barents Sea - other projects	-	-	-	-	2,763	-	2,763
North Sea - other projects	-	-	-	-	2,312	-	2,312
Total	573,742	118,961	-	-	8,184	-	700,887

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Statoil	573,742 ^[C]	-	-	-	-	-	573,742
The Norwegian Tax Administration	-	118,961	-	-	-	-	118,961
The Norwegian Petroleum Directorate	-	-	-	-	8,184	-	8,184
Total	573,742	118,961	-	-	8,184	-	700,887

[A] includes 8,292 KBOE paid in kind

[B] includes 2,300 KBOE paid in kind

[C] includes 10,592 KBOE paid in kind

Portugal

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Portugal exploration projects	-	-	-	-	506	-	506
Total	-	-	-	-	506	-	506

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministério do Ambiente, Ordenamento do Território e Energia - DGEG	-	-	-	-	506	-	506
Total	-	-	-	-	506	-	506

United Kingdom

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Payments not attributable to projects	-	141,568	-	-	75	-	141,643
United Kingdom exploration projects	-	-	-	-	2,813	-	2,813
Total	-	141,568	-	-	2,888	-	144,456

Eni/Report on payments to governments

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
HM Revenue & Customs	-	153,066	-	-	-	-	153,066
Department of Energy and Climate change	-	(11,498)	-	-	2,888	-	(8,610)
Totale	-	141,568	-	-	2,888	-	144,456

AFRICA

Algeria

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Blocks 401a/402a, 403a and 403d	-	200,780 ^[A]	-	1,819	-	-	202,599
Block 403	-	41,111 ^[B]	6,558	14,168	-	-	61,837
Rom North	-	6,246	2,420	-	-	-	8,666
Block 405b	-	5,800 ^[C]	-	-	-	-	5,800
Total	-	253,937	8,978	15,987	-	-	278,902

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Sonatrach	-	252,600 ^[D]	8,978	15,987	-	-	277,565
Direction Des Grandes Entreprises	-	1,337	-	-	-	-	1,337
Total	-	253,937	8,978	15,987	-	-	278,902

[A] includes 3,375 KBOE paid in kind

[B] includes 684 KBOE paid in kind

[C] includes 104 KBOE paid in kind

[D] includes 4,163 KBOE paid in kind

Angola

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Block 15/06	1,178,539 ^[A]	100,359	-	-	83	-	1,278,981
Block 0	-	95,461	105,696	-	-	-	201,157
Block 15	-	98,676	-	-	-	-	98,676
Block 14	-	22,721	-	-	-	-	22,721
Block 3	-	3,158	-	-	-	-	3,158
Total	1,178,539	320,375	105,696	-	83	-	1,604,693

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Sonangol P&P	961,592 ^[B]	-	-	-	-	-	961,592
Ministério das Finanças	-	315,803	105,696	-	83	-	421,582
Sonangol EP	216,947 ^[C]	-	-	-	-	-	216,947
Ministry of Petroleum	-	4,572	-	-	-	-	4,572
Totale	1,178,539	320,375	105,696	-	83	-	1,604,693

[A] includes 19,589 KBOE paid in kind

[B] includes 15,992 KBOE paid in kind

[C] includes 3,597 KBOE paid in kind

Congo

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
MARINE XII	25,088 ^[A]	38,306 ^[J]	86,848 ^[T]	-	-	-	150,242
MBOUNDI	19,952 ^[B]	29,577 ^[K]	26,081 ^[U]	-	-	-	75,610
LOANGO II	20,056 ^[C]	10,921 ^[L]	22,896 ^[V]	-	-	-	53,873
MWAFI II	14,297 ^[D]	19,538 ^[M]	9,824 ^[W]	-	-	-	43,659
Ikalou II	130	27,684 ^[N]	12,431 ^[Y]	-	-	-	40,245
MARINE X	1,752 ^[E]	24,431 ^[O]	10,516 ^[Z]	-	-	-	36,699
ZATCHI II	13,461 ^[F]	5,855 ^[P]	12,061 ^[AA]	-	-	-	31,377
FOUKANDA II	9,504 ^[G]	14,265 ^[Q]	7,116 ^[AB]	-	-	-	30,885
KITINA II	9,800 ^[H]	2,185 ^[R]	4,526 ^[AC]	-	-	-	16,511
Other projects	2,983 ^[I]	5,861 ^[S]	3,710 ^[AD]	-	-	-	12,554
Total	117,023	178,623	196,009	-	-	-	491,655

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Republique du Congo	33,599 ^[AE]	178,623 ^[AG]	196,009 ^[AH]	-	-	-	408,231
Société Nationale des Pétroles du Congo	83,424 ^[AF]	-	-	-	-	-	83,424
Total	117,023	178,623	196,009	-	-	-	491,655

[A] includes 480 KBOE paid in kind

[B] includes 334 KBOE paid in kind

[C] includes 341 KBOE paid in kind

[D] includes 242 KBOE paid in kind

[E] includes 29 KBOE paid in kind

[F] includes 229 KBOE paid in kind

[G] includes 166 KBOE paid in kind

[H] includes 167 KBOE paid in kind

[I] includes 51 KBOE paid in kind

[J] includes 512 KBOE paid in kind

[K] includes 472 KBOE paid in kind

[L] includes 177 KBOE paid in kind

[M] includes 328 KBOE paid in kind

[N] includes 458 KBOE paid in kind

[O] includes 397 KBOE paid in kind

[P] includes 93 KBOE paid in kind

[Q] includes 230 KBOE paid in kind

[R] includes 34 KBOE paid in kind

[S] includes 46 KBOE paid in kind

[T] includes 1,474 KBOE paid in kind

[U] includes 429 KBOE paid in kind

[V] includes 393 KBOE paid in kind

[W] includes 168 KBOE paid in kind

[Y] includes 212 KBOE paid in kind

[Z] includes 173 KBOE paid in kind

[AA] includes 207 KBOE paid in kind

[AB] includes 117 KBOE paid in kind

[AC] includes 75 KBOE paid in kind

[AD] includes 60 KBOE paid in kind

[AE] includes 570 KBOE paid in kind

[AF] includes 1,469 KBOE paid in kind

[AG] includes 2,747 KBOE paid in kind

[AH] includes 3,308 KBOE paid in kind

Egypt

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Nidoco	-	172,852 ^[A]	-	31,747	-	-	204,599
Sinai	-	161,689 ^[B]	-	-	-	-	161,689
Shorouk	-	-	-	81,696	-	-	81,696
Meleiha	-	49,186 ^[C]	-	-	-	-	49,186
Port Said	-	20,339 ^[D]	-	-	-	-	20,339
Ras El Barr	-	18,550 ^[E]	-	-	-	-	18,550
Western Desert - other projects	-	6,160 ^[F]	-	3,175	-	-	9,335
Baltim	-	7,563 ^[G]	-	-	-	-	7,563
Nour	-	-	-	2,857	-	-	2,857
Gulf of Suez - other projects	-	1,967 ^[H]	-	-	-	-	1,967
Meleiha deep	-	1,115	-	-	-	-	1,115
Total	-	439,421	-	119,475	-	-	558,896

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Egyptian Tax Authority	-	439,421 ^[I]	-	-	-	-	439,421
EGAS	-	-	-	84,553	-	-	84,553
EGPC	-	-	-	34,922	-	-	34,922
Total	-	439,421	-	119,475	-	-	558,896

[A] includes 7,487 KBOE paid in kind

[B] includes 3,067 KBOE paid in kind

[C] includes 802 KBOE paid in kind

[D] includes 1,117 KBOE paid in kind

[E] includes 1,003 KBOE paid in kind

[F] includes 108 KBOE paid in kind

[G] includes 349 KBOE paid in kind

[H] includes 35 KBOE paid in kind

[I] includes 13,968 KBOE paid in kind

Ghana

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Offshore Cape Three Point	9,613 ^[A]	-	48,044 ^[B]	-	706	-	58,363
Ghana exploration projects	-	-	-	-	170	-	170
Payments not attributable to projects	-	-	-	-	61	-	61
Total	9,613	-	48,044	-	937	-	58,594

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ghana National Petroleum Corporation	9,613 ^[A]	-	48,044 ^[B]	-	-	-	57,657
Environmental Protection Agency	-	-	-	-	411	-	411
Maritime Authority	-	-	-	-	398	-	398
Revenue Authority	-	-	-	-	67	-	67
Petroleum Commission	-	-	-	-	61	-	61
Total	9,613	-	48,044	-	937	-	58,594

[A] includes 163 KBOE paid in kind

[B] includes 815 KBOE paid in kind

Libya**Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Mellitah Complex	-	1,787,107 ^[A]	210,433 ^[C]	-	-	-	1,997,540
Area B	-	95,930 ^[B]	11,755 ^[D]	-	-	-	107,685
Total	-	1,883,037	222,188	-	-	-	2,105,225

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Oil Corporation	-	1,883,037 ^[E]	222,188 ^[F]	-	-	-	2,105,225
Total	-	1,883,037	222,188	-	-	-	2,105,225

[A] includes 46,703 KBOE paid in kind

[B] includes 1,619 KBOE paid in kind

[C] includes 5,480 KBOE paid in kind

[D] includes 201 KBOE paid in kind

[E] includes 48,322 KBOE paid in kind

[F] includes 5,681 KBOE paid in kind

Mozambique**Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Mamba	-	-	-	-	378	-	378
Total	-	-	-	-	378	-	378

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Mozambican Revenue Authority	-	-	-	-	378	-	378
Total	-	-	-	-	378	-	378

Nigeria

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
NAOC JV (Land/swamp areas)	1,062,313 ^[A]	-	73,519	-	66,059	-	1,201,891
Payments not attributable to projects	-	73,288	-	-	-	-	73,288
Nigeria Offshore (OML 116)	-	30,232 ^[C]	15,101 ^[D]	-	1,891	-	47,224
SPDC JV	-	-	42,081	-	-	-	42,081
Nigeria Deep Offshore (OML 125)	5,074 ^[B]	1,982	19,646 ^[E]	-	6,294	-	32,996
Nigeria Deep Offshore (OPL 245)	-	-	-	-	987	-	987
Total	1,067,387	105,502	150,347	-	75,231	-	1,398,467

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Nigerian National Petroleum Corporation	1,067,387 ^[F]	25,489 ^[C]	34,747 ^[G]	-	-	-	1,127,623
Department of Petroleum Resources	-	-	115,600	-	518	-	116,118
Federal Inland Revenue Service	-	80,013	-	-	-	-	80,013
Niger Delta Development Commission	-	-	-	-	74,713	-	74,713
Total	1,067,387	105,502	150,347	-	75,231	-	1,398,467

[A] includes 37,408 KBOE paid in kind

[B] includes 85 KBOE paid in kind

[C] includes 412 KBOE paid in kind

[D] includes 244 KBOE paid in kind

[E] includes 330 KBOE paid in kind

[F] includes 37,493 KBOE paid in kind

[G] includes 574 KBOE paid in kind

Tunisia

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
ADAM	68,087 ^[A]	5,432	1,542 ^[D]	-	-	-	75,061
Tunisia South (Djebel Grouz + Oued Zar + MLD)	27,922 ^[B]	6,147	6,348 ^[E]	-	-	-	40,417
Tunisia North (Baraka + Maamoura + Mahres)	16,167 ^[C]	1,075	542 ^[F]	-	-	-	17,784
Total	112,176	12,654	8,432	-	-	-	133,262

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Entreprise Tunisienne d'Activités Pétrolières	112,176 ^[G]	-	8,432 ^[H]	-	-	-	120,608
Recette des finances	-	12,654	-	-	-	-	12,654
Total	112,176	12,654	8,432	-	-	-	133,262

[A] includes 1,443 KBOE paid in kind

[B] includes 531 KBOE paid in kind

[C] includes 334 KBOE paid in kind

[D] includes 27 KBOE paid in kind

[E] includes 105 KBOE paid in kind

[F] includes 9 KBOE paid in kind

[G] includes 2,308 KBOE paid in kind

[H] includes 141 KBOE paid in kind

AMERICAS**Ecuador****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Payments not attributable to projects	-	60,955	-	-	-	-	60,955
Total	-	60,955	-	-	-	-	60,955

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministerio de Hidrocarburos	-	1,021	-	-	-	-	1,021
Servicio de Rentas Internas	-	52,834	-	-	-	-	52,834
Banco Central del Ecuador	-	7,100	-	-	-	-	7,100
Total	-	60,955	-	-	-	-	60,955

Mexico**Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Area 28	-	-	-	37,984	528	-	38,512
Mexico exploration projects	-	-	-	-	4,220	-	4,220
Total	-	-	-	37,984	4,748	-	42,732

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Fondo mexicano del Petroleo	-	-	-	37,984	2,076	-	40,060
Secretaria de Hacienda y Credito Publico	-	-	-	-	2,672	-	2,672
Total	-	-	-	37,984	4,748	-	42,732

Trinidad and Tobago**Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
TOBAGO BASIN	-	4,798	-	-	-	-	4,798
Total	-	4,798	-	-	-	-	4,798

Eni/Report on payments to governments

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministry of Finance, Board of Inland revenue	-	4,798	-	-	-	-	4,798
Total	-	4,798	-	-	-	-	4,798

United States

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Alaska - Beaufort Sea	-	5,102	65,794	-	324	-	71,220
Gulf of Mexico	-	1,103	31,169	-	-	-	32,272
Total	-	6,205	96,963	-	324	-	103,492

Pagamenti per ente percettore

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
State of Alaska Department of Natural Resources	-	-	65,794	-	266	-	66,060
Office of Natural Resources Revenue (US)	-	-	31,169	-	-	-	31,169
State of Alaska	-	5,102	-	-	-	-	5,102
State of Louisiana	-	1,094	-	-	-	-	1,094
State of Alaska Department of Environmental Conservation	-	-	-	-	58	-	58
State of Texas	-	9	-	-	-	-	9
Total	-	6,205	96,963	-	324	-	103,492

ASIA

China

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
China exploration projects	-	440	-	-	5	-	445
Total	-	440	-	-	5	-	445

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Government Agency	-	440	-	-	-	-	440
CNOOC Shenzhen Limited	-	-	-	-	5	-	5
Total	-	440	-	-	5	-	445

Indonesia

Payments per project

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Jangkrik	211,605 ^[A]	-	-	-	-	-	211,605
Payments not attributable to projects	-	7,321	-	-	-	-	7,321
East Ganai	-	-	-	1,312	-	-	1,312
Total	211,605	7,321	-	1,312	-	-	220,238

Payments per government

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
PT Saka Energi Muara Bakau	144,391 ^[B]	-	-	-	-	-	144,391
SKKMIGAS (Satuan Kerja Khusus Pelaksana Kegiatan Hulu Migas)	67,214 ^[C]	-	-	-	-	-	67,214
State Treasury, Ministry of Finance of Republic of Indonesia	-	7,321	-	-	-	-	7,321
Direktorat Jenderal Minyak Dan Gas Bumi	-	-	-	1,312	-	-	1,312
Total	211,605	7,321	-	1,312	-	-	220,238

[A] includes 201 KBOE paid in kind

[B] includes 137 KBOE paid in kind

[C] includes 64 KBOE paid in kind

Iraq

Payments per project

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Zubair	-	27,187	-	-	-	-	27,187
Total	-	27,187	-	-	-	-	27,187

Payments per government

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Ministry of Oil	-	27,187	-	-	-	-	27,187
Total	-	27,187	-	-	-	-	27,187

Kazakhstan

Payments per project

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Karachaganak	-	211,723	-	-	-	-	211,723
Isatay	-	-	-	2,540	-	-	2,540
Total	-	211,723	-	2,540	-	-	214,263

Eni/Report on payments to governments

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Treasury Committee of the Ministry of Finance	-	211,723	-	-	-	-	211,723
Kazmunaigaz	-	-	-	2,540	-	-	2,540
Total	-	211,723	-	2,540	-	-	214,263

Myanmar

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Myanmar exploration projects	-	-	-	847	-	-	847
Total	-	-	-	847	-	-	847

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Myanmar Oil and Gas Enterprise (MOGE)	-	-	-	847	-	-	847
Total	-	-	-	847	-	-	847

Oman

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Block 52	-	-	-	847	127	-	974
Total	-	-	-	847	127	-	974

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Government Agency	-	-	-	847	127	-	974
Total	-	-	-	847	127	-	974

Pakistan

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
KADANWARI	35,897 ^[A]	-	391	-	-	-	36,288
BHIT	18,322 ^[B]	-	2,397	-	-	-	20,719
BADHRA	16,054 ^[C]	-	2,330	-	-	-	18,384
Other projects	-	-	2,712	-	136	-	2,848
Payments not attributable to projects	-	381	-	-	-	-	381
Total	70,273	381	7,830	-	136	-	78,620

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Oil and Gas Development Company Limited	70,273 ^[D]	-	-	-	-	-	70,273
Directoral General Petroleum Concession	-	-	7,830	-	136	-	7,966
Federal Board of Revenue	-	381	-	-	-	-	381
Total	70,273	381	7,830	-	136	-	78,620

[A] includes 1,108 KBOE paid in kind

[B] includes 1,292 KBOE paid in kind

[C] includes 895 KBOE paid in kind

[D] includes 3,295 KBOE paid in kind

Timor Leste

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
JPDA 03-13 Bayu Undan	18,891	27,380	-	-	-	-	46,271
Bonaparte Basin - other projects	-	(11,419)	-	-	474	-	(10,945)
Total	18,891	15,961	-	-	474	-	35,326

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Petroleum Authority	18,891	-	-	-	474	-	19,365
National Directorate of Petroleum and Mineral Revenue	-	15,961	-	-	-	-	15,961
Total	18,891	15,961	-	-	474	-	35,326

Turkmenistan

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Nebit Dag	132,143 ^[A]	11,269	6,481 ^[B]	-	-	-	149,893
Total	132,143	11,269	6,481	-	-	-	149,893

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Turkmennebit	132,143 ^[A]	-	6,481 ^[B]	-	-	-	138,624
Turkmenistan State treasury	-	11,269	-	-	-	-	11,269
Total	132,143	11,269	6,481	-	-	-	149,893

[A] includes 2,494 KBOE paid in kind

[B] includes 122 KBOE paid in kind

United Arab Emirates

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Umm Shaif and Nasr	-	261,363	107,265	486,789	-	-	855,417
Lower Zakum	-	218,522	79,621	253,977	-	-	552,120
Sharjah area B	-	-	-	55,113	85	-	55,198
Total	-	479,885	186,886	795,879	85	-	1,462,735

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Abu Dhabi Department of Finance	-	479,885	186,886	740,766	-	-	1,407,537
Sharjah National Oil Company	-	-	-	55,113	85	-	55,198
Total	-	479,885	186,886	795,879	85	-	1,462,735

AUSTRALIA AND OCEANIA

Australia

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
JPDA 03-13 Bayu Undan	-	1,221	-	-	1	-	1,222
Bonaparte Basin	-	-	-	-	760	-	760
Carnarvon Basin	-	(812)	-	-	96	-	(716)
Total	-	409	-	-	857	-	1,266

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Offshore Petroleum Titles Administrator	-	-	-	-	618	-	618
Australian Tax Office	-	409	-	-	1	-	410
National Offshore Petroleum Safety Environ. Manag. Auth.	-	-	-	-	238	-	238
Total	-	409	-	-	857	-	1,266

Report on payments to governments 2018 - Eni Spa

Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Val D'Agri			72,432		39		72,471
Offshore Adriatic Sea			35,246		620		35,866
Offshore Ionian Sea			12,819		126		12,945
Italy onshore			2,580		269		2,849
Sicily			343		9		352
Total	-	-	123,420	-	1,063	-	124,483

Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Italian State - Ministero dell'Economia e delle Finanze			63,086				63,086
Basilicata Region			44,205				44,205
Municipality of Viggiano			4,641				4,641
Calabria Region			3,893				3,893
Emilia Romagna Region			3,625		6		3,631
Municipality of Calvello			1,171				1,171
State property administration					727		727
Municipality of Grumento Nova			669				669
Municipality of Marsico Nuovo			502				502
Molise Region			456				456
Puglia Region			419				419
Municipality of Marsicovetere			167				167
Municipality of Montemurro			167				167
Municipality of Ravenna			138				138
Sicily Region			108				108
Port authority of Crotona					105		105
Port authority of Adriatic Sea central					98		98
Port authority of Pescara					91		91
Municipality of Rotello			60				60
Municipality of Biccari			43				43
Abruzzo Region			39				39
Municipality of Volturino			22				22
Reclamation consortium of Ferrara valley (Sorit SpA)					11		11
Municipality of Alberona			9				9
Marche Region					7		7
Novara district					6		6
Reclamation consortium of Dugali Naviglio Adda Serio					3		3
Reclamation consortium of Muzza Bassa Lodigiana					3		3
Municipality of Correggio					2		2
Municipality of Treviglio					1		1
Consortium for development activity of Matera district					1		1
Italian Institute for Environmental Protection and Research (ISPRA)					1		1
Lombardia Region					1		1
Total	-	-	123,420	-	1,063	-	124,483



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Independent Auditors' report on the "Report on payments to governments 2018"

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

We were engaged to perform a limited assurance engagement on the accompanying "Report on payments to governments 2018" of Eni S.p.A. (the "Company") for the year ended December 31, 2018 (the "Report"), prepared in accordance with Chapter 1 - Regulations on payments transparency ("Disposizioni in materia di trasparenza dei pagamenti") of Legislative Decree dated August 18, 2015, n.139 (the "Decree").

Management's responsibility

Management is responsible for the preparation of the Report in accordance with the criteria provided by the Decree and the reporting principles as detailed in the section "Basis of preparation" of the Report, and for the internal controls as management determines is necessary to enable the preparation of the Report, that is free from material misstatement, whether due to fraud or error.

Independence and quality control

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

Our firm applies International Standard on Quality Control 1 (ISQC Italia 1) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Independent Auditors' responsibility

Our responsibility is to express a conclusion on the Report based on our limited assurance engagement. We conducted our limited assurance engagement in accordance with the provisions of the standard "International Standard on Assurance Engagements 3000 - Assurance Engagements other than Audits or Reviews of Historical Financial Information" ("ISAE 3000 revised") issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform our procedures to obtain limited assurance whether the Report is free from material misstatement.

The procedures we performed were based on our professional judgment and included inquiries, primarily of persons responsible for the preparation of the Report, inspection of documents, recalculation, agreeing or reconciling with underlying records and other evidence-gathering procedures that are appropriate in the circumstances.

EY S.p.A.
Sede Legale: Via Po, 32 - 00198 Roma
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In detail our procedures mainly consisted of:

- a) inquiries of personnel responsible for the preparation of the information included in the Report in order to understand and evaluate the adequacy of methodologies and criteria adopted by the Company and their compliance with the provisions of the Decree;
- b) analysis of the processes applied for collection of qualitative and quantitative information included in the Report and procedures on a sample basis of supporting evidences;
- c) analytical procedures to identify and discuss unusual payments, if any, reported in the Report; and
- d) reconciliation of items included in the Report with the underlying accounting records.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ISAE 3000 revised and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement.

Conclusion

Based on the procedures we have performed, nothing has come to our attention that causes us to believe that Company's "Report on payments to government 2018" for the year ended December 31, 2018 is not prepared, in all material respects, in accordance with Chapter 1 - Regulations on payments transparency ("Disposizioni in materia di trasparenza dei pagamenti") of Legislative Decree dated August 18, 2015, n.139 and the reporting principles as detailed in the section "Basis of preparation" of the Report.

Basis for preparation

Without modifying our conclusion, we draw attention to explanatory notes to the Report, which describe the basis for preparation. The Report is prepared for the purposes described in the first paragraph. As a result, the Report may not be suitable for another purpose.

Rome, May 31, 2019

EY S.p.A.
Riccardo Rossi
(Partner)

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

Report on payments to governments 2018 including information provided on a voluntary basis⁶

Payments overview 2018							(€ thousand)
Country	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Europe							
Italy	-	212	146,101	16,425	1,216	-	163,954
Cyprus	-	-	-	-	1,062	-	1,062
Montenegro	-	-	-	-	382	-	382
Norway	573,742	118,961	-	-	8,184	-	700,887
Portugal	-	-	-	-	506	-	506
United Kingdom	-	141,568	-	-	2,888	-	144,456
Africa							
Algeria	-	253,937	8,978	15,987	-	-	278,902
Angola	1,178,539	320,375	105,696	-	83	-	1,604,693
Congo	117,023	178,623	196,009	-	-	-	491,655
Egypt	-	439,421	-	119,475	-	-	558,896
Ghana	9,613	-	48,044	-	937	-	58,594
Libya	-	1,883,037	222,188	-	-	-	2,105,225
Mozambique	-	-	-	-	378	-	378
Nigeria	1,067,387	105,502	150,347	-	75,231	-	1,398,467
Tunisia	112,176	12,654	8,432	-	-	-	133,262
Americas							
Ecuador	61,266 ^{(*) [A]}	60,955	-	-	-	-	122,221
Mexico	-	-	-	37,984	4,748	-	42,732
Trinidad and Tobago	-	4,798	-	-	-	-	4,798
United States	-	6,205	96,963	-	324	-	103,492
Asia							
China	-	440	-	-	5	-	445
Indonesia	211,605	7,321	-	1,312	-	-	220,238
Iraq	8,069,163 ^{(*) [B]}	27,187	-	-	-	-	8,096,350
Kazakhstan	-	211,723	-	2,540	-	-	214,263
Myanmar	-	-	-	847	-	-	847
Oman	-	-	-	847	127	-	974
Pakistan	70,273	381	7,830	-	136	-	78,620
Timor Leste	18,891	15,961	-	-	474	-	35,326
Turkmenistan	132,143	11,269	6,481	-	-	-	149,893
United Arab Emirates	-	479,885	186,886	795,879	85	-	1,462,735
Australia and Oceania							
Australia	-	409	-	-	857	-	1,266
Total	11,621,821	- 4,280,824	1,183,955	991,296	97,623	-	18,175,519

(*) Information provided on a voluntary basis

[A] Related to 1,208 KBBL paid in kind corresponding to the entitlements of the State.

[B] Related to 146,088 KBBL paid in kind corresponding to the entitlements of the State and of the state-owned companies Missan Oil Company and Basra Oil

⁶ For reporting principles see the paragraph "Information provided on a voluntary basis" on page 7.



Eni SpA

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Capital Stock as of December 31, 2018: € 4,005,358,876.00 fully paid

Tax identification number 00484960588

Branches

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Piazza Ezio Vanoni, 1 - San Donato Milanese (Milan) - Italy

Publications

Relazione Finanziaria Annuale pursuant to rule 154-ter paragraph 1 of Legislative Decree No. 58/1998 (in Italian)

Annual Report

Annual Report on Form 20-F for the Securities and Exchange Commission

Fact Book (in Italian and English)

Interim Consolidated Report as of June 30 pursuant to rule 154-ter paragraph 2 of Legislative Decree No. 58/1998 (in Italian and English)

Corporate Governance Report pursuant to rule 123-bis of Legislative Decree No. 58/1998 (in Italian and English)

Remuneration Report pursuant to rule 123-ter of Legislative Decree No. 58/1998 (in Italian and English)

ENI IN 2018 - Summary Annual Review (in English)

ENI FOR 2018 - Sustainability Report (in Italian and English)

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