

**Eni**

Report  
on payments  
to governments

**2020**





# 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.

The mission represents more explicitly the Eni's path to face the global challenges, contributing to achieve the SDGs determined by the UN in order to clearly address the actions to be implemented by all the involved players.

## 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.



## Report on payments to governments

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## Introduction

This Report on Payments to Governments of the “Eni Group” for the year 2020 (hereinafter the “Report”) complies with Eni’s reporting obligations required under “Chapter I” regarding “Payment transparency provisions” of Italian Legislative Decree No. 139 of August 18, 2015, which enacted Directive 2013/34/EU (the EU Accounting Directive - 2013) into the Italian law. These reporting obligations are applicable to Italy-based large or listed companies like Eni that engage in extractive industries as defined by relevant EU provisions. The consolidation scope is the same as that of the consolidated financial statements of Eni SpA as at December 31, 2020 which are prepared in accordance with IFRS. Eni’s EU-based subsidiaries included in the scope of consolidation are waived from the equivalent reporting obligations enacted by other member States.

The consolidated report is provided on pages 8-22.

This Report is available for download at Eni’s website: [www.eni.com](http://www.eni.com), under the section Publications/Annual and Quarterly Reports and is also filed with Italian market authorities.

## Eni’s upstream activity

Eni engages in oil (including condensates) and natural gas exploration, development and extractive activities in 42 countries, mainly in Italy, Algeria, Angola, Australia, Congo, Egypt, Ghana, Kazakhstan, Libya, Mexico, Mozambique, Nigeria, Norway, Oman, the United Arab Emirates, the United Kingdom and the United States. The upstream activity is Eni’s core business.

The 2020 hydrocarbon production averaged 1,733 kboe/day, while hydrocarbon proved reserves were 6.9 billion boe as of December 31, 2020. At the reporting date of December 31, 2020, the upstream business represented 84% of Eni Group capital employed. In 2020, Eni brought an overall value of €4.9 billion to the host countries where it is presently conducting its upstream operations; a total of €10.2 billion including payments reported on a voluntary basis as published in the table on page 25.

Following is a distribution of Eni's main countries of upstream operations according to the size of payments made as reported in the table on page 8:



There were no significant changes in the 2020 consolidation scope for this report compared to the previous year.

## Legislation

This Report on Payments to Governments (“Report”) complies with the reporting obligations as per “Chapter I” regarding “Payment transparency provisions” of Italian Legislative Decree No. 139 of August 18, 2015, which implemented 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 a consolidated basis<sup>1</sup>.

Reporting principles adopted have considered the official interpretations of the regulation issued by national and international bodies, as well as the industry practices.

Applicable rules establish the consolidation scope to be the same as that used in preparing the consolidated financial statements of Eni SpA 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.

## 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 entity<sup>2</sup>.

## 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. Payment 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. Refunds are also reported in the period they are received by Eni and are shown as negative amounts in the report. 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

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<sup>1</sup> 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.

<sup>2</sup> 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.

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 participated projects by the Group's companies. Payments made to governments in relation to oil activities conducted through unincorporated joint ventures<sup>3</sup> 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 operator<sup>4</sup> 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 ventures<sup>5</sup> 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 as "non-allocated amounts". 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 one or more payment obligations 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 and the use of shared infrastructure. 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 reflects the substance of the contracts or the other obligations that give rise to payments.

### Payments

Payments are reported according to the following break-down: i) the full amount paid to each governmental authority; ii) the full amount paid to each government by payment type and the total payments for each Country where the extractive activities are carried out; iii) the total amount by 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) the production is shared between the host government and the other parties to the PSA. The host government typically receives its share or entitlement in kind rather than being paid in cash. This includes the government's share as a sovereign entity or through its

<sup>3</sup> 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.

<sup>4</sup> 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).

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

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<sup>6</sup> entitlement is the share of production after hydrocarbons have been produced and allocated to cover costs and investments incurred by Eni. These entitlements are mainly paid in-kind and are taken at the source. Such production entitlements are reported on an accrual basis. The monetary value of in-kind payments is calculated based on market prices, determined on the basis of the contractual mechanisms provided in each PSA. When Eni is the joint-venture operator, host government entitlements are reported in their full amount. 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, solely in relation to the activities performed in the home country.

In certain PSAs, Eni and the government agree to entrust the execution of extractive operations to a separate company (incorporated joint venture) that retains the role of operator, while Eni (or a subsidiary of Eni) retains the mineral right. The operator (which is not controlled by Eni) 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 based on 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 under PSAs (tax oil), which provide the tax obligations of the second party to be settled by the NOCs out of its share of profit oil. 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. Dividends paid by Eni to a government as an ordinary shareholder are excluded. For the year ended December 31, 2020, there were no reportable amounts under this type.

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<sup>6</sup> Government or National Oil Company which as part of an oil contract transfers to an oil company the right to carry out operations in a geographic area.



- **Signature, discovery and production bonuses**

These are one-off contractual 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 project milestone. 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 construction or 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, 2020, 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.

### **Reporting currency**

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

### **Assurance of the Independent Auditing Firm**

PricewaterhouseCoopers S.p.A has undertaken a limited assurance engagement 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, in addition to the payments made Eni's subsidiaries and proportionally-consolidated entities. The table that includes payments reported on a voluntary basis is published on page 25 and has not been audited by the Independent Auditing Firm.

## Report on payments to governments 2020 of Eni Group

Payments overview 2020							(€ thousand)
Country	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<b>Europe</b>							
Italy	-	6,112	175,780	1,677	27,351	-	210,920
Albania	-	-	-	3,503	438	-	3,941
Cyprus	-	-	-	-	519	-	519
Montenegro	-	-	-	-	277	-	277
Netherlands	-	258	-	-	-	-	258
United Kingdom	-	14,298	-	-	4,274	-	18,572
<b>Africa</b>							
Algeria	-	130,111	11,281	31,380	-	-	172,772
Angola	709,253	126,165	47,336	4,524	-	-	887,278
Congo	58,634	77,605	96,071	7,006	26,274	-	265,590
Egypt	-	170,202	-	3,887	-	-	174,089
Gabon	-	-	-	3,153	-	-	3,153
Ghana	192,000	-	78,592	-	564	-	271,156
Libya	-	650,149	114,168	-	-	-	764,317
Nigeria	703,733	58,592	93,011	-	17,439	-	872,775
Tunisia	70,033	18,147	4,458	-	-	-	92,638
<b>Americas</b>							
Mexico	58,816	-	13,267	-	6,867	-	78,950
United States	-	(38,892)	57,926	-	636	-	19,670
<b>Asia</b>							
Indonesia	102,175	19,468	-	438	-	-	122,081
Iraq	-	33,934	-	-	-	-	33,934
Kazakhstan	-	434,871	-	-	-	-	434,871
Oman	-	-	-	2,190	701	-	2,891
Pakistan	46,902	7,330	7,129	-	184	-	61,545
Timor Leste	12,264	6,548	-	-	850	-	19,662
Turkmenistan	49,954	4,249	3,253	-	-	-	57,456
United Arab Emirates	-	203,624	138,795	-	541	-	342,960
<b>Australia and Oceania</b>							
Australia	-	(1,746)	-	-	961	-	(785)
<b>Total</b>	<b>2,003,764</b>	<b>1,921,025</b>	<b>841,067</b>	<b>57,758</b>	<b>87,876</b>	<b>-</b>	<b>4,911,490</b>

**EUROPE****Italy****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Val D'Agri	-	-	96,150	-	1,523	-	97,673
Offshore Adriatic Sea	-	-	40,948	-	19,048	-	59,996
Sicily	-	-	24,005	1,677	1,908	-	27,590
Italy onshore	-	-	5,843	-	4,183	-	10,026
Offshore Ionian Sea	-	-	8,834	-	689	-	9,523
Payments not attributable to projects	-	6,112	-	-	-	-	6,112
<b>Total</b>	-	<b>6,112</b>	<b>175,780</b>	<b>1,677</b>	<b>27,351</b>	-	<b>210,920</b>

**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	-	6,112	79,441	-	-	-	85,553
Basilicata Region	-	-	56,946	-	-	-	56,946
Central Treasury Bank of Italy	-	-	-	-	25,030	-	25,030
Sicily Region	-	-	7,334	1,677	60	-	9,071
Municipality of Gela	-	-	8,579	-	-	-	8,579
Municipality of Viggiano	-	-	6,374	-	-	-	6,374
Emilia Romagna Region	-	-	3,917	-	-	-	3,917
Calabria Region	-	-	2,553	-	-	-	2,553
State property administration	-	-	-	-	2,093	-	2,093
Municipality of Ragusa	-	-	1,894	-	-	-	1,894
Municipality of Calvello	-	-	1,608	-	-	-	1,608
Municipality of Bronte	-	-	1,375	-	-	-	1,375
Municipality of Troina	-	-	1,313	-	-	-	1,313
Municipality of Grumento Nova	-	-	919	-	-	-	919
Municipality of Gagliano	-	-	740	-	-	-	740
Municipality of Marsico Nuovo	-	-	689	-	-	-	689
Molise Region	-	-	570	-	-	-	570
Puglia Region	-	-	448	-	-	-	448
Municipality Marsicovetere	-	-	230	-	-	-	230
Municipality of Montemuro	-	-	230	-	-	-	230
Port authority of Adriatic Sea central	-	-	-	-	159	-	159
Municipality of Ravenna	-	-	149	-	-	-	149
Municipality of Mazara del Vallo	-	-	102	-	-	-	102
Municipality of Rotello	-	-	81	-	-	-	81
Municipality of Butera	-	-	65	-	-	-	65
Municipality of Mazzarino	-	-	65	-	-	-	65

## Eni/Report on payments to governments 2020

Municipality of Biccari	-	-	46	-	-	-	46
Abruzzo Region	-	-	37	-	-	-	37
Municipality of Volturino	-	-	23	-	-	-	23
Municipality of Nissoria	-	-	21	-	-	-	21
Municipality of Ragalbuto	-	-	21	-	-	-	21
Municipality of Alberona	-	-	10	-	-	-	10
Municipality of Trecate	-	-	-	-	4	-	4
Reclamation consortium of Muzza Bassa Lodigiana	-	-	-	-	3	-	3
Consortium for development activity of Matera district	-	-	-	-	1	-	1
Italian Institute for Environmental Protection and Research (ISPRA)	-	-	-	-	1	-	1
<b>Total</b>	-	<b>6,112</b>	<b>175,780</b>	<b>1,677</b>	<b>27,351</b>	-	<b>210,920</b>

## Albania

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Dumre Exploration Block	-	-	-	3,503	438	-	3,941
<b>Total</b>	-	-	-	<b>3,503</b>	<b>438</b>	-	<b>3,941</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Agency of Natural Resources (AKBN)	-	-	-	3,503	438	-	3,941
<b>Total</b>	-	-	-	<b>3,503</b>	<b>438</b>	-	<b>3,941</b>

## Cyprus

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Cyprus exploration projects	-	-	-	-	519	-	519
<b>Total</b>	-	-	-	-	<b>519</b>	-	<b>519</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministry of Energy, Commerce and Industry	-	-	-	-	519	-	519
<b>Total</b>	-	-	-	-	<b>519</b>	-	<b>519</b>

**Montenegro****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Montenegro exploration projects	-	-	-	-	277	-	277
<b>Total</b>	-	-	-	-	277	-	277

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministry of Finance of Montenegro, Government of Montenegro	-	-	-	-	277	-	277
<b>Total</b>	-	-	-	-	277	-	277

**Netherlands****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Payments not attributable to projects	-	258	-	-	-	-	258
<b>Total</b>	-	258	-	-	-	-	258

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Belastingdienst	-	258	-	-	-	-	258
<b>Total</b>	-	258	-	-	-	-	258

**United Kingdom****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Payments not attributable to projects	-	14,298	-	-	156	-	14,454
United Kingdom exploration projects	-	-	-	-	3,230	-	3,230
Liverpool Bay	-	-	-	-	888	-	888
<b>Total</b>	-	14,298	-	-	4,274	-	18,572

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
HM Revenue & Customs	-	14,298	-	-	-	-	14,298
Department of Energy and Climate change	-	-	-	-	3,386	-	3,386
The Crown Estate	-	-	-	-	888	-	888
<b>Totale</b>	-	14,298	-	-	4,274	-	18,572

**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	-	94,104 <sup>[A]</sup>	-	1,467	-	-	95,571
Block 403	-	16,534 <sup>[B]</sup>	2,447	25,769	-	-	44,750
Berkine North ZOI Development	-	9,263	8,534	3,064	-	-	20,861
Rom North	-	3,931	300	-	-	-	4,231
Berkine North Exploration	-	3,982	-	-	-	-	3,982
Block 405b	-	2,297 <sup>[C]</sup>	-	-	-	-	2,297
Berkine Nord OZOI Development	-	-	-	1,080	-	-	1,080
<b>Total</b>	-	<b>130,111</b>	<b>11,281</b>	<b>31,380</b>	-	-	<b>172,772</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Sonatrach	-	115,297 <sup>[D]</sup>	2,747	31,380	-	-	149,424
Direction Des Grandes Entreprises	-	14,814	8,534	-	-	-	23,348
<b>Total</b>	-	<b>130,111</b>	<b>11,281</b>	<b>31,380</b>	-	-	<b>172,772</b>

[A] includes 2,578 KBOE paid in kind

[B] includes 627 KBOE paid in kind

[C] includes 60 KBOE paid in kind

[D] includes 3,265 KBOE paid in kind

**Angola****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Block 15/O6	709,253 <sup>[A]</sup>	47,764	-	-	-	-	757,017
Block 0	-	57,184	47,336	-	-	-	104,520
Block 15	-	13,206	-	-	-	-	13,206
Block 14	-	6,206	-	-	-	-	6,206
Block 1/14	-	-	-	2,481	-	-	2,481
Central Cabinda	-	-	-	2,043	-	-	2,043
Block 3	-	1,077	-	-	-	-	1,077
Block 14 K/A-IMI	-	485	-	-	-	-	485
Cabinda North	-	243	-	-	-	-	243
<b>Total</b>	<b>709,253</b>	<b>126,165</b>	<b>47,336</b>	<b>4,524</b>	-	-	<b>887,278</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Sonangol P&P	581,901 <sup>[B]</sup>	-	-	-	-	-	581,901
Ministério das Finanças	-	121,774	47,336	-	-	-	169,110
Sonangol EP	127,352 <sup>[C]</sup>	-	-	4,524	-	-	131,876
Ministry of Petroleum	-	4,391	-	-	-	-	4,391
<b>Totale</b>	<b>709,253</b>	<b>126,165</b>	<b>47,336</b>	<b>4,524</b>	-	-	<b>887,278</b>

[A] includes 19,174 KBOE paid in kind

[B] includes 16,077 KBOE paid in kind

[C] includes 3,097 KBOE paid in kind

## Congo

## Payments per project

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
MARINE XII	10,055 <sup>[A]</sup>	23,593 <sup>[J]</sup>	46,863 <sup>[T]</sup>	-	-	-	80,511
M'BOUNDI	18,777 <sup>[B]</sup>	18,395 <sup>[K]</sup>	19,492 <sup>[U]</sup>	-	-	-	56,664
Other projects	3,384 <sup>[C]</sup>	3,234 <sup>[I]</sup>	2,165 <sup>[V]</sup>	-	26,274	-	35,057
Ikalou II	-	6,057 <sup>[M]</sup>	5,551 <sup>[W]</sup>	7,006	-	-	18,614
LOANGO II	3,072 <sup>[D]</sup>	7,729 <sup>[N]</sup>	5,420 <sup>[X]</sup>	-	-	-	16,221
FOUKANDA II	7,121 <sup>[E]</sup>	4,154 <sup>[O]</sup>	3,696 <sup>[Y]</sup>	-	-	-	14,971
KITINA II	7,271 <sup>[F]</sup>	3,500 <sup>[P]</sup>	3,376 <sup>[Z]</sup>	-	-	-	14,147
MWAFI II	5,383 <sup>[G]</sup>	2,965 <sup>[Q]</sup>	2,795 <sup>[AA]</sup>	-	-	-	11,143
ZATCHI II	2,485 <sup>[H]</sup>	3,941 <sup>[R]</sup>	2,923 <sup>[AB]</sup>	-	-	-	9,349
MARINE X	1,086 <sup>[I]</sup>	4,037 <sup>[S]</sup>	3,790 <sup>[AC]</sup>	-	-	-	8,913
<b>Total</b>	<b>58,634</b>	<b>77,605</b>	<b>96,071</b>	<b>7,006</b>	<b>26,274</b>	<b>-</b>	<b>265,590</b>

## Payments per government

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Republique du Congo	14,372 <sup>[AD]</sup>	77,605 <sup>[AF]</sup>	96,071 <sup>[AG]</sup>	7,006	26,274	-	221,328
Société Nationale des Pétroles du Congo	44,262 <sup>[AE]</sup>	-	-	-	-	-	44,262
<b>Total</b>	<b>58,634</b>	<b>77,605</b>	<b>96,071</b>	<b>7,006</b>	<b>26,274</b>	<b>-</b>	<b>265,590</b>

[A] includes 353 KBOE paid in kind

[B] includes 521 KBOE paid in kind

[C] includes 99 KBOE paid in kind

[D] includes 91 KBOE paid in kind

[E] includes 204 KBOE paid in kind

[F] includes 206 KBOE paid in kind

[G] includes 167 KBOE paid in kind

[H] includes 76 KBOE paid in kind

[I] includes 29 KBOE paid in kind

[J] includes 702 KBOE paid in kind

[K] includes 494 KBOE paid in kind

[L] includes 54 KBOE paid in kind

[M] includes 162 KBOE paid in kind

[N] includes 218 KBOE paid in kind

[O] includes 107 KBOE paid in kind

[P] includes 90 KBOE paid in kind

[Q] includes 85 KBOE paid in kind

[R] includes 111 KBOE paid in kind

[S] includes 102 KBOE paid in kind

[T] includes 1,386 KBOE paid in kind

[U] includes 541 KBOE paid in kind

[V] includes 63 KBOE paid in kind

[W] includes 170 KBOE paid in kind

[X] includes 162 KBOE paid in kind

[Y] includes 105 KBOE paid in kind

[Z] includes 96 KBOE paid in kind

[AA] includes 86 KBOE paid in kind

[AB] includes 88 KBOE paid in kind

[AC] includes 106 KBOE paid in kind

[AD] includes 411 KBOE paid in kind

[AE] includes 1,335 KBOE paid in kind

[AF] includes 2,125 KBOE paid in kind

[AG] includes 2,803 KBOE paid in kind

**Egypt****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Nidoco	-	52,160 <sup>[A]</sup>	-	296	-	-	52,456
Shorouk	-	51,554 <sup>[B]</sup>	-	-	-	-	51,554
Baltim	-	30,673 <sup>[C]</sup>	-	-	-	-	30,673
Port Said	-	12,394 <sup>[D]</sup>	-	-	-	-	12,394
Temsah	-	8,318 <sup>[E]</sup>	-	-	-	-	8,318
Western Desert - other projects	-	6,583 <sup>[F]</sup>	-	1,401	-	-	7,984
Ras El Barr	-	7,183 <sup>[G]</sup>	-	-	-	-	7,183
West Sherbean	-	-	-	2,190	-	-	2,190
Meleiha	-	1,337 <sup>[H]</sup>	-	-	-	-	1,337
<b>Total</b>	-	<b>170,202</b>	-	<b>3,887</b>	-	-	<b>174,089</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Egyptian Tax Authority	-	170,202 <sup>[I]</sup>	-	-	-	-	170,202
EGPC	-	-	-	3,887	-	-	3,887
<b>Total</b>	-	<b>170,202</b>	-	<b>3,887</b>	-	-	<b>174,089</b>

[A] includes 2,344 KBOE paid in kind

[B] includes 2,097 KBOE paid in kind

[C] includes 1,595 KBOE paid in kind

[D] includes 802 KBOE paid in kind

[E] includes 519 KBOE paid in kind

[F] includes 196 KBOE paid in kind

[G] includes 500 KBOE paid in kind

[H] includes 36 KBOE paid in kind

[I] includes 8,089 KBOE paid in kind

**Gabon****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Permit D3	-	-	-	3,153	-	-	3,153
<b>Total</b>	-	-	-	<b>3,153</b>	-	-	<b>3,153</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Gabon Government	-	-	-	3,153	-	-	3,153
<b>Total</b>	-	-	-	<b>3,153</b>	-	-	<b>3,153</b>



## Ghana

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Offshore Cape Three Point	192,000 <sup>[A]</sup>	-	78,592 <sup>[B]</sup>	-	420	-	271,012
Ghana exploration projects	-	-	-	-	81	-	81
Payments not attributable to projects	-	-	-	-	63	-	63
<b>Total</b>	<b>192,000</b>	<b>-</b>	<b>78,592</b>	<b>-</b>	<b>564</b>	<b>-</b>	<b>271,156</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ghana National Petroleum Corporation	192,000 <sup>[A]</sup>	-	78,592 <sup>[B]</sup>	-	-	-	270,592
Maritime Authority	-	-	-	-	250	-	250
Environmental Protection Agency	-	-	-	-	135	-	135
Revenue Authority	-	-	-	-	101	-	101
Petroleum Commission	-	-	-	-	63	-	63
Ellembelle District Assembly	-	-	-	-	15	-	15
<b>Total</b>	<b>192,000</b>	<b>-</b>	<b>78,592</b>	<b>-</b>	<b>564</b>	<b>-</b>	<b>271,156</b>

[A] includes 4,502 KBOE paid in kind

[B] includes 1,935 KBOE paid in kind

## Libya

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Mellitah Complex	-	650,149 <sup>[A]</sup>	110,497 <sup>[B]</sup>	-	-	-	760,646
Area B	-	-	3,671 <sup>[C]</sup>	-	-	-	3,671
<b>Total</b>	<b>-</b>	<b>650,149</b>	<b>114,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>764,317</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Oil Corporation	-	650,149 <sup>[A]</sup>	114,168 <sup>[D]</sup>	-	-	-	764,317
<b>Total</b>	<b>-</b>	<b>650,149</b>	<b>114,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>764,317</b>

[A] includes 25,241 KBOE paid in kind

[D] includes 4,288 KBOE paid in kind

[B] includes 4,202 KBOE paid in kind

[C] includes 86 KBOE paid in kind

## Nigeria

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
NAOC JV (Land/swamp areas)	698,570 <sup>[A]</sup>	-	39,349	-	14,339	-	752,258
Payments not attributable to projects	-	55,055	-	-	-	-	55,055
Nigeria Deep Offshore (OML 125)	5,163 <sup>[B]</sup>	2,738	22,262 <sup>[C]</sup>	-	2,899	-	33,062
SPDC JV	-	-	31,400	-	-	-	31,400
Nigeria Offshore (OML 116)	-	799	-	-	127	-	926
Nigeria Deep Offshore (OPL 245)	-	-	-	-	74	-	74
<b>Total</b>	<b>703,733</b>	<b>58,592</b>	<b>93,011</b>	<b>-</b>	<b>17,439</b>	<b>-</b>	<b>872,775</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Nigerian National Petroleum Corporation	703,733 <sup>[D]</sup>	21	22,262 <sup>[C]</sup>	-	-	-	726,016
Department of Petroleum Resources	-	-	70,749	-	-	-	70,749
Federal Inland Revenue Service	-	58,571	-	-	-	-	58,571
Niger Delta Development Commission	-	-	-	-	17,439	-	17,439
<b>Total</b>	<b>703,733</b>	<b>58,592</b>	<b>93,011</b>	<b>-</b>	<b>17,439</b>	<b>-</b>	<b>872,775</b>

[A] includes 48,442 KBOE paid in kind

[B] includes 144 KBOE paid in kind

[C] includes 621 KBOE paid in kind

[D] includes 48,586 KBOE paid in kind

## Tunisia

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
ADAM	31,914 <sup>[A]</sup>	8,803	796 <sup>[D]</sup>	-	-	-	41,513
Tunisia South (Djebel Grouz + Oued Zar + MLD)	15,007 <sup>[B]</sup>	9,344	2,610 <sup>[E]</sup>	-	-	-	26,961
Tunisia North (Baraka + Maamoura + Mahres)	23,112 <sup>[C]</sup>	-	1,052 <sup>[F]</sup>	-	-	-	24,164
<b>Total</b>	<b>70,033</b>	<b>18,147</b>	<b>4,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,638</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Entreprise Tunisienne d'Activités Pétrolières	70,033 <sup>[G]</sup>	-	4,458 <sup>[H]</sup>	-	-	-	74,491
Recette des finances	-	18,147	-	-	-	-	18,147
<b>Total</b>	<b>70,033</b>	<b>18,147</b>	<b>4,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,638</b>

[A] includes 1,197 KBOE paid in kind

[B] includes 511 KBOE paid in kind

[C] includes 736 KBOE paid in kind

[D] includes 22 KBOE paid in kind

[E] includes 73 KBOE paid in kind

[F] includes 35 KBOE paid in kind

[G] includes 2,444 KBOE paid in kind

[H] includes 130 KBOE paid in kind

**AMERICAS****Mexico****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Area 1	58,816 <sup>[A]</sup>	-	13,267 <sup>[B]</sup>	-	239	-	72,322
Mexico exploration projects	-	-	-	-	6,628	-	6,628
<b>Total</b>	<b>58,816</b>	<b>-</b>	<b>13,267</b>	<b>-</b>	<b>6,867</b>	<b>-</b>	<b>78,950</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Fondo mexicano del Petroleo	58,816 <sup>[A]</sup>	-	13,267 <sup>[B]</sup>	-	2,938	-	75,021
Secretaria de Hacienda y Credito Publico	-	-	-	-	3,929	-	3,929
<b>Total</b>	<b>58,816</b>	<b>-</b>	<b>13,267</b>	<b>-</b>	<b>6,867</b>	<b>-</b>	<b>78,950</b>

[A] includes 2,869 KBOE paid in kind

[B] includes 444 KBOE paid in kind

**United States****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Alaska - Beaufort Sea	-	5,255	37,254	-	587	-	43,096
Gulf of Mexico	-	-	20,672	-	49	-	20,721
Payments not attributable to projects	-	(44,147)	-	-	-	-	(44,147)
<b>Total</b>	<b>-</b>	<b>(38,892)</b>	<b>57,926</b>	<b>-</b>	<b>636</b>	<b>-</b>	<b>19,670</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
State of Alaska Department of Natural Resources	-	-	37,254	-	587	-	37,841
Office of Natural Resources Revenue (US)	-	-	20,672	-	-	-	20,672
State of Alaska	-	5,255	-	-	-	-	5,255
State of Louisiana	-	775	-	-	-	-	775
State of Texas	-	60	-	-	-	-	60
Louisiana Environmental Monitoring Inc	-	-	-	-	49	-	49
U.S. Department of Treasury	-	(44,982)	-	-	-	-	(44,982)
<b>Total</b>	<b>-</b>	<b>(38,892)</b>	<b>57,926</b>	<b>-</b>	<b>636</b>	<b>-</b>	<b>19,670</b>

**ASIA****Indonesia****Payments per project**

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Jangkrik	102,175 <sup>[A]</sup>	226	-	438	-	-	102,839
Payments not attributable to projects	-	19,242	-	-	-	-	19,242
<b>Total</b>	<b>102,175</b>	<b>19,468</b>	<b>-</b>	<b>438</b>	<b>-</b>	<b>-</b>	<b>122,081</b>

**Payments per government**

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
PT Saka Energi Muara Bakau	70,878 <sup>[B]</sup>	-	-	-	-	-	70,878
SKKMIGAS (Satuan Kerja Khusus Pelaksana Kegiatan Hulu Migas)	31,297 <sup>[C]</sup>	-	-	438	-	-	31,735
State Treasury, Ministry of Finance of Republic of Indonesia	-	19,468	-	-	-	-	19,468
<b>Total</b>	<b>102,175</b>	<b>19,468</b>	<b>-</b>	<b>438</b>	<b>-</b>	<b>-</b>	<b>122,081</b>

[A] includes 117 KBOE paid in kind

[B] includes 72 KBOE paid in kind

[C] includes 45 KBOE paid in kind

**Iraq****Payments per project**

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Zubair	-	33,934	-	-	-	-	33,934
<b>Total</b>	<b>-</b>	<b>33,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,934</b>

**Payments per government**

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
General Commission for Taxes	-	33,934	-	-	-	-	33,934
<b>Total</b>	<b>-</b>	<b>33,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,934</b>

**Kazakhstan****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Karachaganak	-	434,871	-	-	-	-	434,871
<b>Total</b>	-	<b>434,871</b>	-	-	-	-	<b>434,871</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Treasury Committee of the Ministry of Finance	-	434,871	-	-	-	-	434,871
<b>Total</b>	-	<b>434,871</b>	-	-	-	-	<b>434,871</b>

**Oman****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Block 47	-	-	-	876	219	-	1,095
Block 77	-	-	-	876	219	-	1,095
Block 52	-	-	-	438	263	-	701
<b>Total</b>	-	-	-	<b>2,190</b>	<b>701</b>	-	<b>2,891</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministry of Finance	-	-	-	2,190	701	-	2,891
<b>Total</b>	-	-	-	<b>2,190</b>	<b>701</b>	-	<b>2,891</b>

**Pakistan****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
KADANWARI	22,627 <sup>[A]</sup>	-	774	-	-	-	23,401
BADHRA	12,183 <sup>[B]</sup>	-	2,635	-	-	-	14,818
BHIT	12,092 <sup>[C]</sup>	-	1,601	-	-	-	13,693
Payments not attributable to projects	-	7,330	-	-	-	-	7,330
Other projects	-	-	2,119	-	184	-	2,303
<b>Total</b>	<b>46,902</b>	<b>7,330</b>	<b>7,129</b>	<b>-</b>	<b>184</b>	<b>-</b>	<b>61,545</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Oil and Gas Development Company Limited	46,902 <sup>[D]</sup>	-	-	-	-	-	46,902
Directorate General Petroleum Concession	-	-	7,129	-	184	-	7,313
Federal Board of Revenue	-	7,139	-	-	-	-	7,139
Sindh Revenue Board	-	191	-	-	-	-	191
<b>Total</b>	<b>46,902</b>	<b>7,330</b>	<b>7,129</b>	<b>-</b>	<b>184</b>	<b>-</b>	<b>61,545</b>

[A] includes 856 KBOE paid in kind

[B] includes 828 KBOE paid in kind

[C] includes 840 KBOE paid in kind

[D] includes 2,524 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	12,264	6,548	-	-	-	-	18,812
Bonaparte Basin - other projects	-	-	-	-	850	-	850
<b>Total</b>	<b>12,264</b>	<b>6,548</b>	<b>-</b>	<b>-</b>	<b>850</b>	<b>-</b>	<b>19,662</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Petroleum Authority	12,264	-	-	-	850	-	13,114
National Directorate of Petroleum and Mineral Revenue	-	6,548	-	-	-	-	6,548
<b>Total</b>	<b>12,264</b>	<b>6,548</b>	<b>-</b>	<b>-</b>	<b>850</b>	<b>-</b>	<b>19,662</b>

## Turkmenistan

### Payments per project

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Nebit Dag	49,954 <sup>[A]</sup>	4,249	3,253 <sup>[B]</sup>	-	-	-	57,456
<b>Total</b>	<b>49,954</b>	<b>4,249</b>	<b>3,253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,456</b>

### Payments per government

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Turkmennebit	49,954 <sup>[A]</sup>	-	3,253 <sup>[B]</sup>	-	-	-	53,207
Turkmenistan State treasury	-	4,249	-	-	-	-	4,249
<b>Total</b>	<b>49,954</b>	<b>4,249</b>	<b>3,253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,456</b>

[A] includes 1,683 KBOE paid in kind

[B] includes 110 KBOE paid in kind

## United Arab Emirates

### Payments per project

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Lower Zakum	-	129,621	59,102	-	-	-	188,723
Umm Shaif and Nasr	-	74,003	79,693	-	-	-	153,696
RAK Block A	-	-	-	-	403	-	403
Sharjah	-	-	-	-	138	-	138
<b>Total</b>	<b>-</b>	<b>203,624</b>	<b>138,795</b>	<b>-</b>	<b>541</b>	<b>-</b>	<b>342,960</b>

### Payments per government

<i>(in EUR thousand)</i>	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Abu Dhabi Department of Finance	-	203,624	138,795	-	-	-	342,419
RAK Petroleum Authority	-	-	-	-	403	-	403
Sharjah National Oil Company	-	-	-	-	138	-	138
<b>Total</b>	<b>-</b>	<b>203,624</b>	<b>138,795</b>	<b>-</b>	<b>541</b>	<b>-</b>	<b>342,960</b>

**AUSTRALIA AND OCEANIA****Australia****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Bonaparte Basin	-	-	-	-	768	-	<b>768</b>
Payments not attributable to projects	-	-	-	-	2	-	<b>2</b>
JPDA 03-13 Bayu Undan	-	(712)	-	-	1	-	<b>(711)</b>
Carnarvon Basin	-	(1,034)	-	-	190	-	<b>(844)</b>
<b>Total</b>	-	<b>(1,746)</b>	-	-	<b>961</b>	-	<b>(785)</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Offshore Petroleum Titles Administrator	-	-	-	-	503	-	<b>503</b>
National Offshore Petroleum Safety Environ.I Manag. Auth.	-	-	-	-	454	-	<b>454</b>
Australian Tax Office	-	(1,746)	-	-	4	-	<b>(1,742)</b>
<b>Total</b>	-	<b>(1,746)</b>	-	-	<b>961</b>	-	<b>(785)</b>



## Independent limited assurance report



## INDEPENDENT AUDITOR'S REPORT ON THE "REPORT ON PAYMENTS TO GOVERNMENTS 2020 OF ENI GROUP"

To the board of directors of  
Eni SpA

We have undertaken a limited assurance engagement in respect of the accompanying Report on payments to governments 2020 of Eni Group (the "Report") for the year ended 31 December 2020, prepared for the purpose of the Chapter I "Payment transparency provisions" of Legislative Decree no. 139 dated 18 August 2015 (the "Decree").

### ***Responsibilities of the Directors***

The directors of Eni SpA are responsible for the preparation of the Report in accordance with the criteria set out in the Decree and with the principles shown in the "Basis of presentation" section of the Report. The directors are also responsible for such internal control as they determine is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

### ***Auditor's 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, founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

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.

### ***Auditor's Responsibilities***

Our responsibility is to express a limited assurance conclusion on the Report based on the procedures we have performed. We conducted our engagement in accordance with *International Standard on Assurance Engagements - Assurance Engagements other than Audits or Reviews of Historical Information* ("ISAE 3000 revised") issued by the International Auditing and Assurance Standards Board for limited assurance engagements. That standard requires that we plan and perform

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### ***PricewaterhouseCoopers SpA***

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procedures to obtain limited assurance about whether the Report is free from material misstatement. The procedures we performed were based on our professional judgement and included inquiries, mainly of personnel of the Company responsible for the preparation of the Report, inspection of documents, recalculations, agreeing and reconciling with underlying records and other procedures designed to obtain evidence considered useful.

In detail, we performed the following procedures:

- inquiries of the company's personnel responsible for the preparation of the information included in the Report to understand and evaluate the appropriateness of the methods and reporting policies implemented to comply with the Decree;
- analysis of the processes performed to gather quantitative and qualitative information disclosed in the Report and test on a sample basis of the relevant support documentation;
- analytical procedures to identify and discuss any unusual payments in the Report;
- reconciling the underlying accounting records to the Report.

The procedures performed were less in extent than for a reasonable assurance engagement conducted in accordance with ISAE 3000 revised ("reasonable assurance engagement") and, consequently, we did not obtain assurance that we became aware of all significant facts and circumstances that might be identified with reasonable assurance procedures.

#### ***Limited Assurance Conclusion***

Based on the procedures we have performed, nothing has come to our attention that causes us to believe that the accompanying Report on payments to governments 2020 of Eni Group for the year ended 31 December 2020 is not prepared, in all material respects, in accordance with the criteria set out in the Chapter I "Payment transparency provisions" of Legislative Decree no. 139 dated 18 August 2015 and with the principles shown in the "Basis of presentation" section of the Report.

#### ***Basis of preparation***

Without modifying our conclusion, we draw attention to the explanatory notes to the Report which describe the basis of preparation. The Report has been prepared for the purpose illustrated in the opening paragraph of this report. As a result, the Report may not be suitable for another purpose.

Rome, 3 June 2021

PricewaterhouseCoopers SpA

*Signed by*

Massimiliano Loffredo  
(Partner)

*This report has been translated into English from the Italian original solely for the convenience of international readers*

## Report on payments to governments 2020 including information provided on a voluntary basis<sup>7</sup>

Payments overview 2020							(€ thousand)
Country	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<b>Europe</b>							
Italy	-	6,112	175,780	1,677	27,351	-	210,920
Albania	-	-	-	3,503	438	-	3,941
Cyprus	-	-	-	-	519	-	519
Montenegro	-	-	-	-	277	-	277
Netherlands	-	258	-	-	-	-	258
United Kingdom	-	14,298	-	-	4,274	-	18,572
<b>Africa</b>							
Algeria	-	130,111	11,281	31,380	-	-	172,772
Angola	709,253	126,165	47,336	4,524	-	-	887,278
Congo	58,634	77,605	96,071	7,006	26,274	-	265,590
Egypt	-	170,202	-	3,887	-	-	174,089
Gabon	-	-	-	3,153	-	-	3,153
Ghana	192,000	-	78,592	-	564	-	271,156
Libya	-	650,149	114,168	-	-	-	764,317
Nigeria	703,733	58,592	93,011	-	17,439	-	872,775
Tunisia	70,033	18,147	4,458	-	-	-	92,638
<b>Americas</b>							
Mexico	58,816	-	13,267	-	6,867	-	78,950
United States	-	(38,892)	57,926	-	636	-	19,670
<b>Asia</b>							
Indonesia	102,175	19,468	-	438	-	-	122,081
Iraq	5,342,790 <sup>(*) [A]</sup>	33,934	-	-	-	-	5,376,724
Kazakhstan	-	434,871	-	-	-	-	434,871
Oman	-	-	-	2,190	701	-	2,891
Pakistan	46,902	7,330	7,129	-	184	-	61,545
Timor Leste	12,264	6,548	-	-	850	-	19,662
Turkmenistan	49,954	4,249	3,253	-	-	-	57,456
United Arab Emirates	-	203,624	138,795	-	541	-	342,960
<b>Australia and Oceania</b>							
Australia	-	(1,746)	-	-	961	-	(785)
<b>Total</b>	<b>7,346,554</b>	<b>1,921,025</b>	<b>841,067</b>	<b>57,758</b>	<b>87,876</b>	<b>-</b>	<b>10,254,280</b>

(\*) Information provided on a voluntary basis

[A] Related to 154,676 KBBL paid in kind corresponding to the entitlements of the State and of the state-owned companies Missan Oil Company and Basra Oil Company.

<sup>7</sup> For reporting principles see the paragraph "Information provided on a voluntary basis" on page 7.

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Eni SpA

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Capital Stock as of December 31, 2020: € 4,005,358,876.00 fully paid

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