

Eni

Country by Country Report

2023





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. Our work is based on passion and innovation,
- 9** on our unique strengths and skills, on the equal dignity of each person,
- 5 10** recognizing diversity as a key value for human development, on the responsibility, integrity and transparency of our actions. We believe in the value of long-term partnerships with the Countries
- 17** and communities where we operate, bringing long-lasting prosperity for all.

Global goals for a sustainable development

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



COUNTRY-BY-COUNTRY REPORT 2023

| | |
|---|----|
| INTRODUCTION | 2 |
| ENI GROUP ORGANIZATIONAL STRUCTURE | 4 |
| BASIS OF PRESENTATION | 6 |
| COUNTRY-BY-COUNTRY REPORT | 10 |
| Eni Group - summary | 10 |
| Europe | 12 |
| Africa | 28 |
| Asia and Oceania | 32 |
| Americas | 38 |
| COMMODITY TRADING INFORMATION | 43 |

Introduction

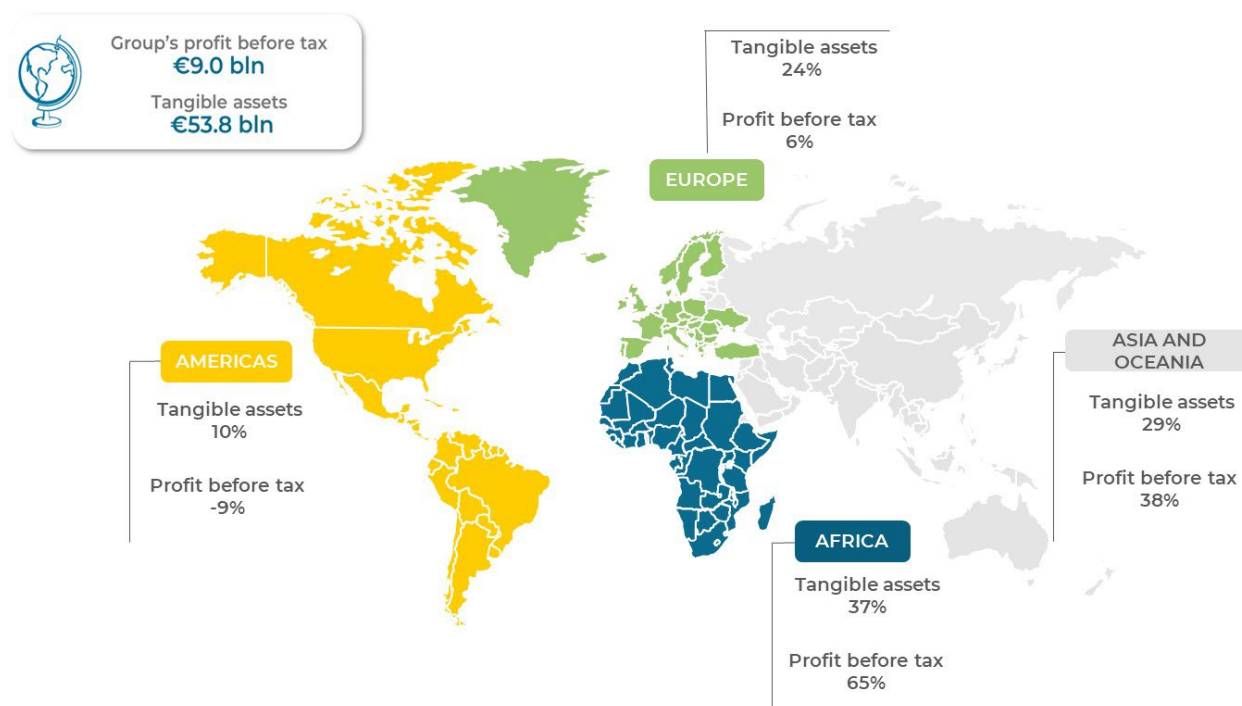
The “Base erosion and profit-shifting - BEPS” action plan promoted by the Organisation for Economic Cooperation and Development (OECD) with the endorsement of the G20 countries is designed to ensure that taxable income of multinational enterprises (MNEs) is apportioned to the jurisdictions where their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

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

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

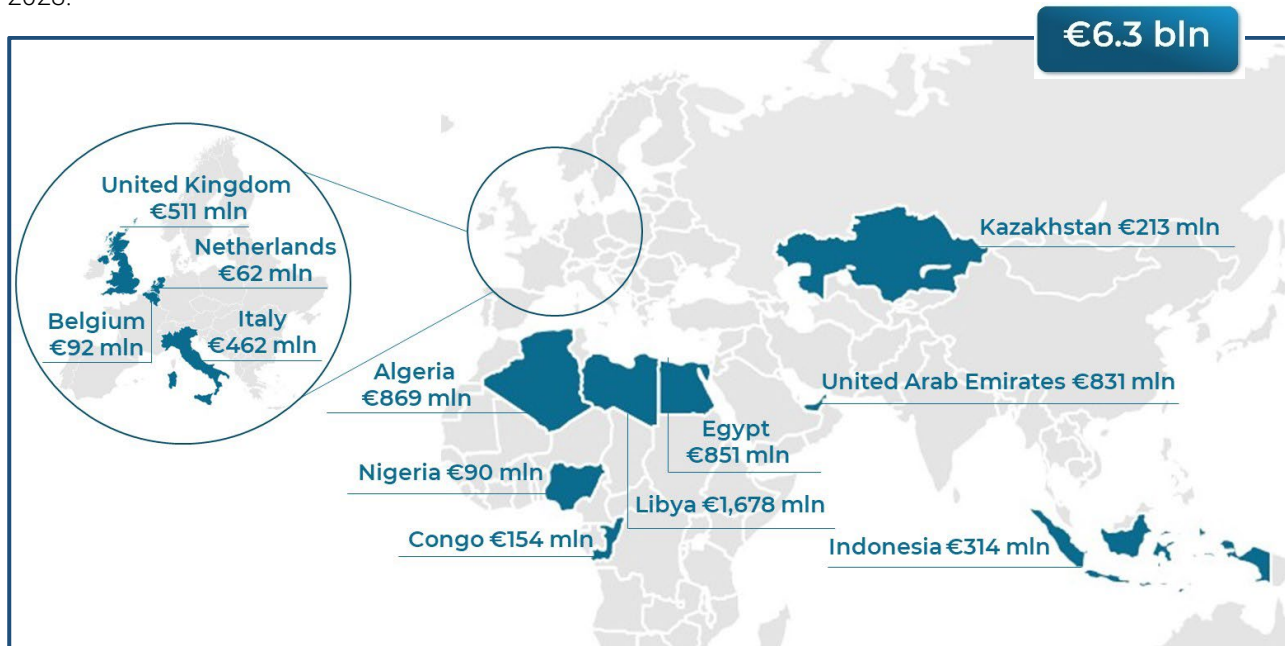
In Italy, in accordance with Law no. 208/2015 as enacted by Ministry of Economy and Finance Decree 23/2017, Eni is required to submit yearly to the Italian Tax Agency data on income taxes and other economic indicators for each tax jurisdictions where the Group is currently conducting business. This submission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

The following is the Group’s main items by the geographical areas detailed in this report:

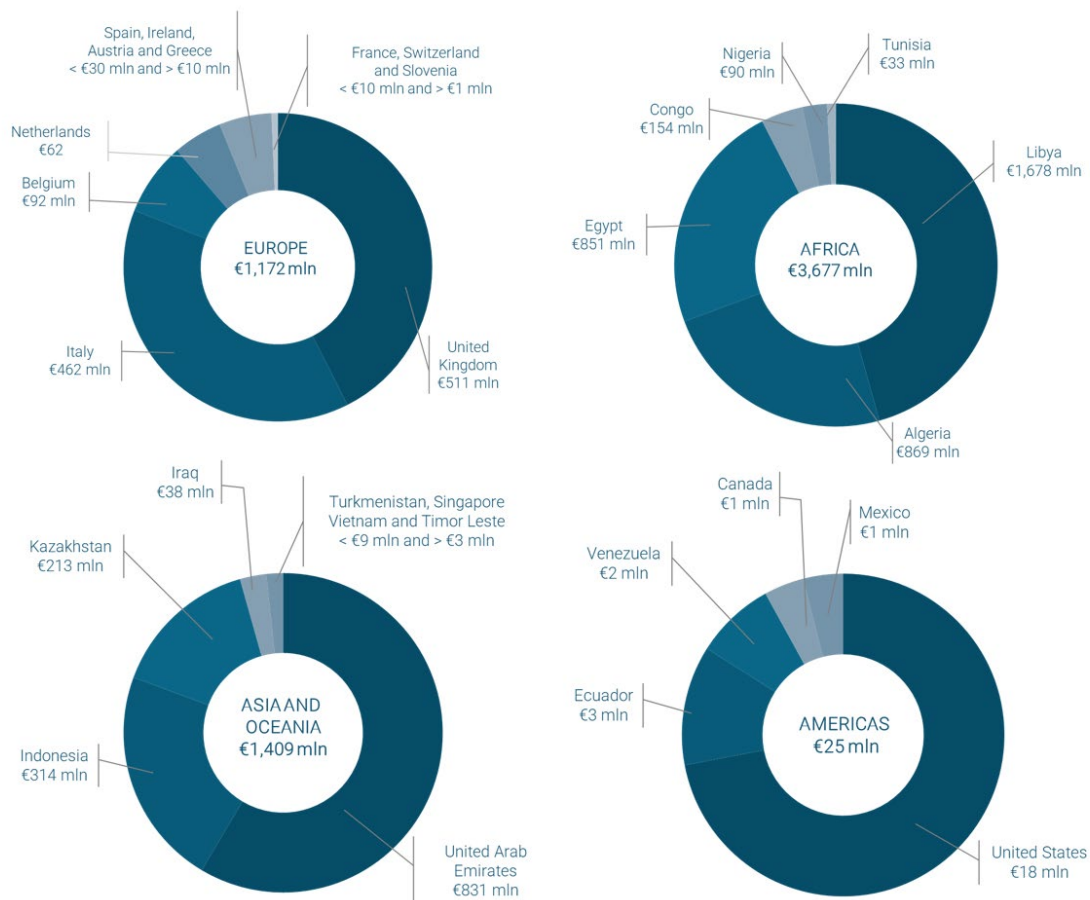


Income taxes paid in 2023

The following chart summarizes the tax contributions made by Eni Group in the countries where it operates in 2023.



The following is a summary of the Eni Group's tax contribution in the countries where it operates in 2023:



Eni Group organizational structure

1. *Subsidiary undertakings*

As at December 31, 2023, the Eni Group organizational structure was as follows:

| | | Italy | Outside Italy |
|----------------------------------|------------|------------|---------------|
| Subsidiary undertakings | 435 | 119 | 316 |
| Exploration & Production segment | 141 | 9 | 132 |
| Other business activities | 294 | 110 | 184 |

The 132 foreign subsidiary undertakings engaged in the Exploration & Production (E&P) segment are participated by three international sub-holdings: Eni International BV, a company incorporated in the Netherlands, Eni Investment Plc, a company incorporated in the UK and Eni Petroleum Co Inc., an operating holding company incorporated in the USA.

These E&P subsidiaries engage in exploration, field development and extraction of hydrocarbons in 35 countries. Operations are based on concessions awarded by governments or on production sharing contracts with governments or state-owned petroleum companies. These contracts apportion the volumes of hydrocarbons produced between the Eni subsidiaries and the government/state-owned entities according to variable schemes. Therefore, the amount of taxes is totally unrelated to the jurisdiction where the Eni subsidiary is incorporated. E&P subsidiaries are either incorporated in the countries where they are conducting the business, or they can be incorporated in a third country and are conducting the business through a permanent establishment (PE), whose income is subject to taxation in accordance with the tax laws of the country where operations are carried out.

The breakdown by jurisdiction of the 132 E&P subsidiaries incorporated outside Italy is given below:

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

With regard to Eni's other business activities – sale of gas, power and LNG, generation of electricity from cogeneration and renewable sources, traditional and bio refining and chemical, marketing of petroleum products, sale of chemical products, services of energy efficiency and sustainable mobility and business support services, in particular finance and insurance – those outside Italy are conducted mainly in Europe, through local subsidiaries. There are 184 of these local subsidiaries: 3 subsidiaries in Global Gas & LNG Portfolio, 21 subsidiaries in Enilive and Refining, 40 subsidiaries in Chemicals, 111 subsidiaries in Plenitude and 9 subsidiaries in "Corporate and other activities" segment, 3 of which provide financial services to the Group companies.

Amounts for all the 435 Eni subsidiaries as at December 31, 2023, are included in the CbC Report below.

2. Joint operations

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

Amounts for Eni's joint operations as at December 31, 2023, have been included in the Eni Group CbC Report based on the same consolidation method as in the Group consolidated financial statements for IFRS purpose.

3. Low-Tax Jurisdictions

As at December 31, 2023, Eni retained control over 5 subsidiaries that can be classified as entities incorporated in "Low-Tax Jurisdictions" under Italian law. According to Italian tax rules, entities qualify as low-tax persons when their applicable statutory tax rate is lower than 50% of that current in Italy (27.9%; Italian corporate tax rate) and their taxable income derives for more than one third from certain types of revenues and gains. These 5 subsidiaries are subject to taxation in Italy and for this purpose they are included in the tax return presented by the parent company Eni SpA.

Basis of presentation

Different reporting criteria vs. the report “Payments to Governments”

The reporting criteria of the CbC Report are different from those adopted in the preparation of the “Payments to Governments Report¹”, which Eni is required to prepare and to publish in accordance with the reporting obligations on the extractive industries set by Directive 2013/34/EU (the EU Accounting Directive), as enacted in the Italian law by Legislative Decree N° 139 of August 18, 2015.

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

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

➤ Country-by-Country

- Income tax payments reported by subsidiaries and joint operations relate all of Eni’s businesses;
- Payments of current income taxes are recorded based on Eni’s share, therefore:
 - where Eni, acting as a project operator, makes tax payments also on behalf of other project partners, only the Eni’s share of payments is recorded;
 - where Eni is a project follower and therefore does not make any tax payments, Eni’s share of the payments made by the operator on behalf of Eni is recorded.

➤ Payments to Governments

- Income tax payments reported by subsidiaries and joint operations regard only the upstream business;
- Payments of current income taxes are recorded by the entity that makes them directly, therefore:
 - where Eni, acting as a project operator, makes tax payments also on behalf of other project partners, the full amount of each payments is recorded;
 - where Eni is a project follower and therefore does not make any tax payments, Eni does not record any payments.

Reporting MNE and constituent entities

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

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

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

Treatment of permanent establishments (PE)

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

- i) within the tax jurisdiction in which the PE is located and is operating;
- ii) data non pertaining to a PE are reported within the tax jurisdiction of residence of the legal entity of which the PE is a part.

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

Source of data

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

Reporting period

The reporting period is the fiscal year 2023 of the parent company Eni SpA, which corresponds to the calendar year.

Structure and content

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

Content of each country statement

The following aggregate data are given for each tax jurisdiction:

• Total revenues

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

• Profit (loss) before income tax

This is the sum of the pre-tax profits and losses recorded in the year by all the constituent entities resident in the tax jurisdiction or operating there through a PE. Consistently with the reporting criteria applying to revenues, pre-tax profits of the Group constituent entities are stated net of inter-company dividends and of profits recognized on the participating interests in Group subsidiaries. This treatment is aimed at achieving greater alignment between cash taxes and locally-generated profits, because the above-mentioned dividends are

excluded from taxation in the recipient's residence tax jurisdiction or are subject to a minimal tax rate as in the case of Italy due to their being paid out of earnings that have been taxed in the tax jurisdictions where they have been generated. Similarly for profits recognized by sub-holdings on the participating interests in Group subsidiaries.

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

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

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

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

- **Taxes in-kind**

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

- **Stated capital**

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

- **Accumulated earnings**

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

- **Number of employees**

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

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

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

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

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

- **Business activity**

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

- **Eni business area**

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

Reconciliation of income tax accrued CbC Report Vs Annual Report

| (€ million) | 2023 |
|---|--------------|
| Income Tax Accrued (CbC Report) | 5,691 |
| Net deferred taxes | (263) |
| Net addition/reversal related to uncertain tax matters | (60) |
| Income taxes in the Consolidated Profit and Loss Account (Annual Report) | 5,368 |

Reporting currency

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

Eni Group – summary

(€ thousand)

| Full year 2023 | Total revenues | Profit (loss) before Income tax | Cash Tax Paid | Income Tax Accrued | Stated capital | Accumulated Earnings | Number of Employees (number) | Property, plant and equipment |
|----------------------------------|--------------------|---------------------------------|------------------|--------------------|-------------------|----------------------|------------------------------|-------------------------------|
| EUROPE | 139,299,842 | 563,626 | 1,172,470 | 620,937 | 86,416,647 | 51,481,944 | 25,687 | 13,088,045 |
| Albania | 5,713 | (5,058) | | | | | 13 | 3,680 |
| Austria | 1,950,676 | 38,662 | 11,961 | 8,294 | 132,278 | 125,505 | 132 | 114,607 |
| Belgium | 1,409,445 | 138,566 | 91,892 | 196,102 | 300,750 | 25,655 | 211 | 1,063 |
| Cyprus | 1,134 | (8,675) | | | 686,402 | (339,389) | 42 | 181,125 |
| Czech Republic | 8,191 | (245) | 58 | 42 | | | 15 | |
| Denmark | 5,409 | 302 | 26 | 66 | 54 | 631 | 5 | |
| Estonia | 17,980 | 674 | | | 77 | 3,695 | 100 | 5,979 |
| Finland | 3,488 | 38 | 32 | 9 | 204 | 101 | 2 | |
| France | 4,694,741 | (210,540) | 3,454 | 4,739 | 425,714 | (464,002) | 829 | 292,737 |
| Germany | 3,424,655 | 90,135 | (31,004) | 33,118 | 89,552 | 57,096 | 554 | 306,055 |
| Greece | 583,035 | 17,225 | 11,400 | 8,571 | 37,289 | 12,347 | 193 | 2,864 |
| Hungary | 154,579 | (19,506) | 517 | 70 | 13,674 | (3,703) | 150 | 221 |
| Ireland | 286,912 | 144,419 | 15,122 | 18,057 | 500,001 | 126,726 | 15 | |
| Italy | 79,871,123 | (756,327) | 461,828 | (52,297) | 19,592,609 | 31,843,081 | 21,778 | 10,147,977 |
| Luxembourg | (1,098) | (1,838) | | | 10,766 | (741) | | |
| Montenegro | 4,848 | (356) | | | | | | |
| Netherlands | 4,629,433 | 981,174 | 62,317 | 63,323 | 59,322,367 | 15,985,927 | 65 | 367 |
| Norway | 15,206 | 143 | 10 | 35 | 2,196 | 3,333 | 9 | 100 |
| Poland | 2,984 | 40 | 714 | (26) | 23 | (146) | 7 | |
| Romania | 11,934 | (873) | 20 | 1 | 1,522 | (1,605) | 249 | 2,035 |
| Slovakia | | (208) | | | | | 1 | |
| Slovenia | 51,947 | 5,590 | 1,370 | 958 | 12,957 | 28,947 | 44 | 1,126 |
| Spain | 2,161,647 | (89,615) | 27,753 | (18,744) | 268,301 | 28,047 | 437 | 477,000 |
| Sweden | 7,316 | 353 | 92 | 77 | 9 | 363 | 7 | |
| Switzerland | 802,569 | 30,196 | 3,358 | 3,706 | 112,680 | 27,039 | 81 | 77,389 |
| Turkey | 2,226 | 1,607 | 415 | 384 | 1 | 1,221 | 9 | 14 |
| United Kingdom | 39,193,749 | 207,743 | 511,135 | 354,452 | 4,907,221 | 4,021,816 | 739 | 1,473,706 |
| AFRICA | 14,265,269 | 5,868,678 | 3,676,912 | 3,834,320 | 193,260 | 1,902,983 | 10,841 | 19,819,061 |
| Algeria | 2,658,411 | 1,487,630 | 868,952 | 1,013,770 | | | 1,462 | 2,073,022 |
| Angola | 1,455 | (7,243) | | | | | 8 | 7,808 |
| Congo | 1,263,164 | (202,300) | 154,397 | 136,383 | 464 | (439,797) | 479 | 3,448,648 |
| Côte d'Ivoire | 98,096 | (77,563) | 1,500 | 7,538 | 281 | (302) | 141 | 1,868,195 |
| Democratic Republic of the Congo | | (129) | | | 879 | (1,938) | | |
| Egypt | 4,085,635 | 1,854,858 | 850,776 | 860,551 | 173,871 | 66,924 | 2,580 | 7,370,268 |
| Ghana | 727,792 | 220,910 | 348 | 81 | 15,075 | 486,332 | 161 | 1,310,897 |
| Kenya | 12,447 | (82,589) | | | | | 45 | 56,603 |
| Libya | 4,239,952 | 2,668,197 | 1,678,239 | 1,683,009 | | | 4,495 | 2,742,737 |

(€ thousand)

| Full year 2023 | Total revenues | Profit (loss) before Income tax | Cash Tax Paid | Income Tax Accrued | Stated capital | Accumulated Earnings | Number of Employees (number) | Property, plant and equipment |
|------------------------|----------------|---------------------------------|---------------|--------------------|----------------|----------------------|------------------------------|-------------------------------|
| Morocco | 2,225 | (51,486) | | | | | 14 | 104 |
| Mozambique | 79,407 | (70,425) | | | | | 121 | 11,248 |
| Nigeria | 1,000,683 | 116,484 | 89,856 | 105,172 | 2,690 | 1,791,764 | 1,036 | 814,227 |
| Rwanda | 15 | (2,575) | | | | | 2 | |
| South Africa | 15 | (174) | | | | | | |
| Tunisia | 95,972 | 15,083 | 32,844 | 27,816 | | | 297 | 115,304 |
| ASIA AND OCEANIA | 10,214,073 | 3,351,778 | 1,409,100 | 1,210,536 | 537,538 | 65,952 | 3,974 | 15,599,500 |
| Australia | 81,138 | (97,142) | (11,566) | 314 | 161,162 | (152,200) | 101 | 667,067 |
| Bahrain | 58 | 161 | | | | | | |
| China | 113,030 | 5,146 | (98) | 72 | 7,209 | (10,284) | 78 | 926 |
| Hong Kong | 367,236 | 338,712 | 428 | 658 | 299,466 | 287,411 | | |
| India | 12,322 | (1,609) | 41 | 46 | 1,200 | 2,766 | 367 | 15,107 |
| Indonesia | 1,266,375 | 625,297 | 313,760 | 157,074 | | | 369 | 399,083 |
| Iran | 341 | 7 | | 8 | | | | |
| Iraq | 628,897 | 102,158 | 38,025 | 35,744 | | | 496 | 649,310 |
| Kazakhstan | 2,783,339 | 1,534,804 | 212,982 | 202,406 | 38,635 | (37,713) | 1,416 | 10,379,763 |
| Lebanon | 133 | (42,094) | | | | | | |
| Oman | 594 | (14,663) | | | | | 18 | 12,951 |
| Qatar | 106 | (3,356) | | (201) | | | 5 | |
| Russia | 170,880 | 72,457 | | 975 | 25,117 | (20,400) | 32 | 166,100 |
| Singapore | 3,080,781 | 1,675 | 8,044 | 3,912 | 3,988 | (1,156) | 42 | 76 |
| South Korea | 1,106 | 219 | 77 | 26 | | | 3 | |
| Timor Leste | 26,703 | (45,853) | 3,422 | 5,685 | | | 2 | 30 |
| Turkmenistan | 119,717 | 30,501 | 8,364 | 3,366 | | | 847 | 395,994 |
| United Arab Emirates | 1,558,394 | 874,839 | 831,002 | 800,451 | | | 130 | 2,799,609 |
| Vietnam | 2,923 | (29,481) | 4,619 | | 761 | (2,472) | 68 | 113,484 |
| AMERICAS | 23,187,296 | (815,293) | 25,164 | 25,079 | 11,832,273 | (7,024,183) | 2,084 | 5,337,896 |
| Argentina | | (1,239) | | | 300 | (2,455) | | |
| Bahamas | | | | | 3 | 288,647 | | |
| Bermuda | 55 | (60) | | | 1,039,224 | (304,193) | | |
| Brazil | 329 | (49) | | 3 | 295,230 | (294,849) | 1 | 62 |
| British Virgin Islands | | | | | 46 | (723,278) | | |
| Canada | 10,679 | 2,211 | 911 | 563 | 3,642,761 | (3,326,562) | 31 | 450 |
| Cayman Islands | | | | | | | | |
| Colombia | 223 | (929) | | | 5,402 | (1,151) | 9 | 3,715 |
| Ecuador | 137,300 | 16,335 | 3,033 | 3,711 | 123 | 74,540 | 473 | 17,058 |
| Mexico | 15,611,885 | 24,297 | 844 | 2,825 | 5,974 | (273,951) | 1,100 | 2,112,447 |
| United States | 7,106,899 | (793,906) | 18,022 | 13,209 | 6,781,141 | (2,460,215) | 345 | 3,168,595 |
| Venezuela | 319,926 | (61,953) | 2,354 | 4,768 | 62,069 | (716) | 125 | 35,569 |
| ENI GROUP | 186,966,480 | 8,968,789 | 6,283,646 | 5,690,872 | 98,979,718 | 46,426,696 | 42,586 | 53,844,502 |

EUROPE

ITALY



(€ thousand)

Full year 2023

| | | | | | | | |
|--|------------|------------------------------------|------------|------------------------------------|---------|-----------------------|------------|
| Total revenues | 79,871,123 | Profit (loss) before Income tax | (756,327) | Cash Tax Paid * | 461,828 | Income Tax Accrued | (52,297) |
| Revenues - related party transaction | 38,016,142 | | | | | | |
| Revenues - non-related party transaction | 41,854,981 | | | | | | |
| Stated capital | 19,592,609 | Accumulated Earnings | 31,843,081 | Number of Employees (number) | 21,778 | Tangible Assets | 10,147,977 |

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

| | | | |
|--|----------------|---|--------------------------------------|
| Agencia Giornalistica Italia SpA | | Administrative, Management or Support Services | Corporate and financial subsidiaries |
| Agrikroton Srl - Societa' Agricola | | Manufacturing or Production | Plenitude |
| Be Charge Srl | | Sales, Marketing or Distribution | Plenitude |
| Be Charge Valle d'Aosta Srl | | Sales, Marketing or Distribution | Plenitude |
| Be Power SpA | | Sales, Marketing or Distribution | Plenitude |
| Borgia Wind Srl | | Manufacturing or Production | Plenitude |
| Corridonia Energia Srl | | Manufacturing or Production | Plenitude |
| Costiero Gas Livorno SpA ⁽¹⁰⁾ | | Sales, Marketing or Distribution | Enilive and Refining |
| D-Share SpA | | Administrative, Management or Support Services | Corporate and financial subsidiaries |
| Dynamica Srl | | Manufacturing or Production | Plenitude |
| Ecoener Srl | | Manufacturing or Production | Plenitude |
| Ecofuel SpA | | Manufacturing or Production | Enilive and Refining |
| Elettro Sannio Wind 2 Srl | | Manufacturing or Production | Plenitude |
| Enerkall Srl | | Manufacturing or Production | Plenitude |
| EniBioCh4in Alexandria Srl Societa' Agricola | | Manufacturing or Production | Enilive and Refining |
| EniBioCh4in Aprilia Srl | | Administrative, Management or Support Services | Enilive and Refining |
| EniBioCh4in Flaibano Srl Societa' Agricola | | Manufacturing or Production | Enilive and Refining |
| EniBioCh4in Grupellum Societa' Agricola Srl | | Manufacturing or Production | Enilive and Refining |
| EniBioCh4in Jonica Srl | | Manufacturing or Production | Enilive and Refining |
| EniBioCh4in Momo Societa' Agricola Srl | | Manufacturing or Production | Enilive and Refining |
| EniBioCh4in Pannellia BioGas Srl Societa' Agricola | | Manufacturing or Production | Enilive and Refining |
| EniBioCh4in Quadrivium Srl Societa' Agricola | | Manufacturing or Production | Enilive and Refining |
| EniBioCh4in Service BioGas Srl | | Administrative, Management or Support Services | Enilive and Refining |
| EniBioCh4in Po Energia Srl Societa' Agricola | | Manufacturing or Production | Enilive and Refining |
| EniBioCh4in SpA | | Holding shares or Other Equity Instruments | Enilive and Refining |
| Enivibes Srl | | Engineering services | Corporate and financial subsidiaries |
| Eni Corporate University SpA | | Administrative, Management or Support Services | Corporate and financial subsidiaries |
| Eni Energia Italia Srl | | Manufacturing or Production | Corporate and financial subsidiaries |
| Eni Gas Transport Services Srl | | Administrative, Management or Support Services | Global Gas & LNG Portfolio |
| Eni Global Energy Markets SpA | | Sales, Marketing or Distribution | Global Gas & LNG Portfolio |
| Eni International Resources Ltd - PE | United Kingdom | Administrative, Management or Support Services | Corporate and financial subsidiaries |
| Eni Mediterranea Idrocarburi SpA | | Manufacturing or Production | Exploration & Production |

* The amount includes a solidarity contribution of €450 mln enacted by the Italian Budget Law for 2023.

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|---|--------------------------------------|
| Enimoov SpA | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni Mozambico SpA | | Research and Development | Exploration & Production |
| Eni Natural Energies Mozambico Srl | | Research and Development | Exploration & Production |
| Eni Natural Energies SpA | | Research and Development | Exploration & Production |
| Eni New Energy SpA | | Research and Development | Plenitude |
| EniPower Mantova SpA | | Manufacturing or Production | Power |
| Eni Plenitude Miniwind Srl | | Manufacturing or Production | Plenitude |
| Eni Plenitude SpA Societa' Benefit | | Sales, Marketing or Distribution | Plenitude |
| Eni Plenitude Solar Abruzzo Srl | | Manufacturing or Production | Plenitude |
| Eni Plenitude Solar & Miniwind Italia Srl | | Holding shares or Other Equity Instruments | Plenitude |
| Eni Plenitude Solar Srl | | Holding shares or Other Equity Instruments | Plenitude |
| Eni Plenitude Solar II Srl | | Manufacturing or Production | Plenitude |
| Eni Plenitude Solar III Srl | | Holding shares or Other Equity Instruments | Plenitude |
| Eni Plenitude Technical Services Srl | | Manufacturing or Production | Plenitude |
| Eni Plenitude Wind & Energy Srl | | Administrative, Management or Support Services | Plenitude |
| Eni Plenitude Wind 2020 Srl | | Holding shares or Other Equity Instruments | Plenitude |
| Eni Plenitude Wind 2022 SpA | | Holding shares or Other Equity Instruments | Plenitude |
| EniPower SpA | | Manufacturing or Production | Power |
| EniProgetti SpA | | Engineering services | Corporate and financial subsidiaries |
| Eni Rewind SpA | | Environmental remediation activity and waste management | Other activities |
| EniServizi SpA | | Administrative, Management or Support Services | Corporate and financial subsidiaries |
| Eni SpA | | Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services; Research and Development | Corporate and financial subsidiaries |
| Eniverse Ventures Srl | | Manufacturing or Production | Corporate and financial subsidiaries |
| Enilive SpA | | Manufacturing or Production | Enilive and Refining |
| Eni Timor Leste SpA | | Research and Development | Exploration & Production |
| Eni Trade & Biofuels SpA | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni Trading & Shipping SpA (in liquidation) | | Dormant | Corporate and financial subsidiaries |
| Eni West Africa SpA | | Dormant | Exploration & Production |
| Eolica Pietramontecorvino Srl | | Manufacturing or Production | Plenitude |
| Eolica Wind Power Srl | | Manufacturing or Production | Plenitude |
| Eolo Energie - Corleone - Campofiorito Srl | | Manufacturing or Production | Plenitude |
| Evolvere SpA Societa' Benefit | | Sales, Marketing or Distribution | Plenitude |
| Evolvere Venture SpA | | Sales, Marketing or Distribution | Plenitude |
| Faren Srl | | Manufacturing or Production | Plenitude |
| FAS Srl | | Manufacturing or Production | Plenitude |
| Finproject SpA | | Manufacturing or Production | Chemicals |
| Floaters SpA | | Provision of Services to related Parties | Exploration & Production |
| Fotovoltaica Pietramontecorvino Srl | | Manufacturing or Production | Plenitude |
| FV4P Srl | | Manufacturing or Production | Plenitude |
| Gemsa Solar Srl | | Manufacturing or Production | Plenitude |
| GPC Due Srl | | Manufacturing or Production | Plenitude |
| GPC Uno Srl | | Manufacturing or Production | Plenitude |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|---|--------------------------------------|
| Green Parity Srl | | Manufacturing or Production | Plenitude |
| GreenStream BV - PE | Netherlands | Transportation activities (via pipeline) | Global Gas & LNG Portfolio |
| leoc SpA | | Dormant | Exploration & Production |
| Industria Siciliana Acido Fosforico - ISAF - SpA (in liquidation) | | Manufacturing or Production | Other activities |
| LNG Shipping SpA | | LNG transport services | Global Gas & LNG Portfolio |
| Lugo Societa' Agricola Srl | | Manufacturing or Production | Plenitude |
| Lugo Solar Tech Srl | | Manufacturing or Production | Plenitude |
| Marano Solar Srl | | Manufacturing or Production | Plenitude |
| Marano Solare Srl | | Manufacturing or Production | Plenitude |
| Marcellinara Wind Srl | | Manufacturing or Production | Plenitude |
| Matrica SpA | | Manufacturing or Production | Chemicals |
| Mater-Agro Srl | | Sales, Marketing or Distribution | Chemicals |
| Mater-Biotech SpA | | Manufacturing or Production | Chemicals |
| Micropower Srl | | Manufacturing or Production | Plenitude |
| Molinetto Srl | | Manufacturing or Production | Plenitude |
| Monte San Giusto Solar Srl | | Manufacturing or Production | Plenitude |
| Montefano Energia Srl | | Manufacturing or Production | Plenitude |
| Novamont SpA | | Manufacturing or Production | Chemicals |
| Olivadi Srl | | Manufacturing or Production | Plenitude |
| Parco Eolico di Tursi e Colobraro Srl | | Manufacturing or Production | Plenitude |
| Pescina Wind Srl | | Manufacturing or Production | Plenitude |
| Petroven Srl ⁽⁶⁰⁾ | | Sales, Marketing or Distribution | EniIive and Refining |
| Pieve5 Srl | | Manufacturing or Production | Plenitude |
| Pollenza Sole Srl | | Manufacturing or Production | Plenitude |
| Progetto Nuraghe Scarl | | Environmental remediation activity and waste management | Other activities |
| Raffineria di Gela SpA | | Manufacturing or Production | EniIive and Refining |
| Raffineria di Milazzo Scpa ⁽⁶⁰⁾ | | Manufacturing or Production | EniIive and Refining |
| Ravenna 1 FTV Srl | | Manufacturing or Production | Plenitude |
| RF-AVIO Srl | | Manufacturing or Production | Plenitude |
| RF-Cavallerizza Srl | | Manufacturing or Production | Plenitude |
| Ruggiero Wind Srl | | Manufacturing or Production | Plenitude |
| SAV - Santa Maria Srl | | Manufacturing or Production | Plenitude |
| SeaPad SpA | | Administrative, Management or Support Services | EniIive and Refining |
| Servizi Aerei SpA | | Administrative, Management or Support Services | Corporate and financial subsidiaries |
| Societa' Agricola Agricentro Srl | | Holding shares or Other Equity Instruments | Plenitude |
| Societa' Agricola Casemurate Srl | | Manufacturing or Production | Plenitude |
| Societa' Agricola Forestale Pianura Verde Srl | | Manufacturing or Production | Plenitude |
| Societa' Agricola Isola d'Agri Srl | | Manufacturing or Production | Plenitude |
| Societa' Agricola L'Albero Azzurro Srl | | Manufacturing or Production | Plenitude |

| Eni Group constituent entities included in the tax jurisdiction | Residence tax jurisdiction | Business activity | Eni business segment |
|---|--|-----------------------------------|--------------------------------------|
| Societa' EniPower Ferrara Srl ⁽¹⁰⁾ | | Manufacturing or Production | Power |
| Societa' Petrolifera Italiana SpA | | Manufacturing or Production | Exploration & Production |
| Timpe Muzzunetti 2 Srl | | Manufacturing or Production | Plentitude |
| Versalis SpA | | Manufacturing or Production | Chemicals |
| Vivaro FTV Srl | | Manufacturing or Production | Plentitude |
| VRG Wind 127 Srl | | Manufacturing or Production | Plentitude |
| VRG Wind 149 Srl | | Manufacturing or Production | Plentitude |
| W-Energy Srl | | Manufacturing or Production | Plentitude |
| Wind Salandra Srl | | Manufacturing or Production | Plentitude |
| Wind Turbines Engineering 2 Srl | | Manufacturing or Production | Plentitude |
| Windsol Srl | | Manufacturing or Production | Plentitude |

ALBANIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|---------------------------------|---------|------------------------------|----|--------------------|-------|
| Total revenues | 5,713 | Profit (loss) before Income tax | (5,058) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 43 | | | | | | |
| Revenues - non-related party transaction | 5,670 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 13 | Tangible Assets | 3,680 |

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

AUSTRIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|---------|------------------------------|--------|--------------------|---------|
| Total revenues | 1,950,676 | Profit (loss) before Income tax | 38,662 | Cash Tax Paid | 11,961 | Income Tax Accrued | 8,294 |
| Revenues - related party transaction | 638,974 | | | | | | |
| Revenues - non-related party transaction | 1,311,702 | | | | | | |
| Stated capital | 132,278 | Accumulated Earnings | 125,505 | Number of Employees (number) | 132 | Tangible Assets | 114,607 |

| Eni Group constituent entities included in the tax jurisdiction | Residence tax jurisdiction | Business activity | Eni business segment |
|---|--|-----------------------------------|--------------------------------------|
| Be Charge Srl - PE | Italy | Sales, Marketing or Distribution | Plentitude |
| Eni Austria GmbH | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni Marketing Austria GmbH | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni Mineralölhandel GmbH | | Sales, Marketing or Distribution | Enilive and Refining |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |

BELGIUM



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|------------------------------------|---------|---------------|--------|-----------------------|---------|
| Total revenues | 1,409,445 | Profit (loss) before Income tax | 138,566 | Cash Tax Paid | 91,892 | Income Tax Accrued | 196,102 |
| Revenues - related party transaction | 319,206 | | | | | | |
| Revenues - non-related party transaction | 1,090,239 | | | | | | |

| | | | | | | | |
|----------------|---------|-------------------------|--------|------------------------------------|-----|-----------------|-------|
| Stated capital | 300,750 | Accumulated Earnings | 25,655 | Number of Employees (number) | 211 | Tangible Assets | 1,063 |
|----------------|---------|-------------------------|--------|------------------------------------|-----|-----------------|-------|

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

| | | | | |
|------------------------------------|-------|--|---|--------------------------------------|
| Banque Eni SA | | | Regulated financial services | Corporate and financial subsidiaries |
| Eni Global Energy Markets SpA - PE | Italy | | Sales, Marketing or Distribution | Global Gas & LNG Portfolio |
| Eni SpA - PE | Italy | | Sales, Marketing or Distribution | Corporate and financial subsidiaries |
| Eni Venezuela E&P Holding SA | | | Holding shares or Other Equity Instruments | Exploration & Production |
| Versalis International SA | | | Sales, Marketing or Distribution | Chemicals |

CYPRUS



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|------------------------------------|---------|---------------|--|-----------------------|--|
| Total revenues | 1,134 | Profit (loss) before Income tax | (8,675) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 992 | | | | | | |
| Revenues - non-related party transaction | 142 | | | | | | |

| | | | | | | | |
|----------------|---------|-------------------------|-----------|------------------------------------|----|-----------------|---------|
| Stated capital | 686,402 | Accumulated Earnings | (339,389) | Number of Employees (number) | 42 | Tangible Assets | 181,125 |
|----------------|---------|-------------------------|-----------|------------------------------------|----|-----------------|---------|

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

| | | | | |
|----------------|--|--|--------------------------|--------------------------|
| Eni Cyprus Ltd | | | Research and Development | Exploration & Production |
|----------------|--|--|--------------------------|--------------------------|

CZECH REPUBLIC



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|------------------------------------|-------|---------------|----|-----------------------|----|
| Total revenues | 8,191 | Profit (loss) before Income tax | (245) | Cash Tax Paid | 58 | Income Tax Accrued | 42 |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | 8,191 | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|----|-----------------|--|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 15 | Tangible Assets | |
|----------------|--|-------------------------|--|------------------------------------|----|-----------------|--|

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

| | | | | |
|--------------------------------|---------|--|----------------------------------|----------------------|
| Eni Austria GmbH - PE | Austria | | Sales, Marketing or Distribution | Enilive and Refining |
| Versalis International SA - PE | Belgium | | Sales, Marketing or Distribution | Chemicals |

DENMARK



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|------------------------------------|-----|---------------|----|-----------------------|----|
| Total revenues | 5,409 | Profit (loss) before Income tax | 302 | Cash Tax Paid | 26 | Income Tax Accrued | 66 |
| Revenues - related party transaction | 118 | | | | | | |
| Revenues - non-related party transaction | 5,291 | | | | | | |

| | | | | | | | |
|----------------|----|-------------------------|-----|------------------------------------|---|-----------------|--|
| Stated capital | 54 | Accumulated Earnings | 631 | Number of Employees (number) | 5 | Tangible Assets | |
|----------------|----|-------------------------|-----|------------------------------------|---|-----------------|--|

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

BioBag Zenzo AS

Sales, Marketing or Distribution

Chemicals

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

ESTONIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|------------------------------------|-----|---------------|--|-----------------------|--|
| Total revenues | 17,980 | Profit (loss) before Income tax | 674 | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 13,756 | | | | | | |
| Revenues - non-related party transaction | 4,224 | | | | | | |

| | | | | | | | |
|----------------|----|-------------------------|-------|------------------------------------|-----|-----------------|-------|
| Stated capital | 77 | Accumulated Earnings | 3,695 | Number of Employees (number) | 100 | Tangible Assets | 5,979 |
|----------------|----|-------------------------|-------|------------------------------------|-----|-----------------|-------|

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

Dagoplast AS

Manufacturing or Production

Chemicals

FINLAND



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|------------------------------------|----|---------------|----|-----------------------|---|
| Total revenues | 3,488 | Profit (loss) before Income tax | 38 | Cash Tax Paid | 32 | Income Tax Accrued | 9 |
| Revenues - related party transaction | 4 | | | | | | |
| Revenues - non-related party transaction | 3,484 | | | | | | |

| | | | | | | | |
|----------------|-----|-------------------------|-----|------------------------------------|---|-----------------|--|
| Stated capital | 204 | Accumulated Earnings | 101 | Number of Employees (number) | 2 | Tangible Assets | |
|----------------|-----|-------------------------|-----|------------------------------------|---|-----------------|--|

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

BioBag Finland OY

Sales, Marketing or Distribution

Chemicals

FRANCE



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|-----------|------------------------------|-------|--------------------|---------|
| Total revenues | 4,694,741 | Profit (loss) before Income tax | (210,540) | Cash Tax Paid | 3,454 | Income Tax Accrued | 4,739 |
| Revenues - related party transaction | 125,465 | | | | | | |
| Revenues - non-related party transaction | 4,569,276 | | | | | | |
| Stated capital | 425,714 | Accumulated Earnings | (464,002) | Number of Employees (number) | 829 | Tangible Assets | 292,737 |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|--|--------------------------------------|
| Aleria Solar SAS | | Manufacturing or Production | Plenitude |
| Argon SAS | | Manufacturing or Production | Plenitude |
| Athies-Samoussy Solar PV1 SAS | | Manufacturing or Production | Plenitude |
| Athies-Samoussy Solar PV2 SAS | | Manufacturing or Production | Plenitude |
| Athies-Samoussy Solar PV3 SAS | | Manufacturing or Production | Plenitude |
| Athies-Samoussy Solar PV4 SAS | | Manufacturing or Production | Plenitude |
| Athies-Samoussy Solar PV5 SAS | | Manufacturing or Production | Plenitude |
| Be Charge Srl - PE | Italy | Sales, Marketing or Distribution | Plenitude |
| Belle Magiocche Solaire SAS | | Manufacturing or Production | Plenitude |
| Eni France Sarl | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni Gas & Power France SA | | Sales, Marketing or Distribution | Plenitude |
| Eni Plenitude Operations France SAS | | Holding shares or Other Equity Instruments | Plenitude |
| Eni Plenitude Renewables France SAS | | Manufacturing or Production | Plenitude |
| Eni Plenitude Rooftop France SAS | | Manufacturing or Production | Plenitude |
| Eni SpA - PE | Italy | Sales, Marketing or Distribution | Corporate and financial subsidiaries |
| Holding Lanass Solar Sarl | | Holding shares or Other Equity Instruments | Plenitude |
| Novamont France SAS | | Wholesale of industrial chemicals | Chemicals |
| Krypton SAS | | Manufacturing or Production | Plenitude |
| Lanass Solar SAS | | Manufacturing or Production | Plenitude |
| POP Solar SAS | | Manufacturing or Production | Plenitude |
| Versalis France SAS | | Manufacturing or Production | Chemicals |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |
| Xenon SAS | | Manufacturing or Production | Plenitude |

GERMANY



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|--------|------------------------------|----------|--------------------|---------|
| Total revenues | 3,424,655 | Profit (loss) before Income tax | 90,135 | Cash Tax Paid | (31,004) | Income Tax Accrued | 33,118 |
| Revenues - related party transaction | 417,839 | | | | | | |
| Revenues - non-related party transaction | 3,006,816 | | | | | | |
| Stated capital | 89,552 | Accumulated Earnings | 57,096 | Number of Employees (number) | 554 | Tangible Assets | 306,055 |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|----------------------------------|-----------------------------|
| Bayernoil Raffineriegesellschaft mbH ⁽⁶⁰⁾ | | Manufacturing or Production | Enilive and Refining |
| Be Charge Srl - PE | Italia | Sales, Marketing or Distribution | Plenitude |
| Eni Deutschland GmbH | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni Schmiertechnik GmbH | | Sales, Marketing or Distribution | Enilive and Refining |
| Novamont GmbH | | Manufacturing or Production | Chemicals |
| Padanaplast Deutschland GmbH | | Sales, Marketing or Distribution | Chemicals |
| Versalis Deutschland GmbH | | Manufacturing or Production | Chemicals |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |

GREECE



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|------------------------------------|--------|------------------------------------|--------|-----------------------|-------|
| Total revenues | 583,035 | Profit (loss) before Income tax | 17,225 | Cash Tax Paid | 11,400 | Income Tax Accrued | 8,571 |
| Revenues - related party transaction | 14,058 | | | | | | |
| Revenues - non-related party transaction | 568,977 | | | | | | |
| Stated capital | 37,289 | Accumulated Earnings | 12,347 | Number of Employees (number) | 193 | Tangible Assets | 2,864 |

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

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

HUNGARY



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|------------------------------------|----------|---------------|-----|-----------------------|----|
| Total revenues | 154,579 | Profit (loss) before Income tax | (19,506) | Cash Tax Paid | 517 | Income Tax Accrued | 70 |
| Revenues - related party transaction | 17,791 | | | | | | |
| Revenues - non-related party transaction | 136,788 | | | | | | |

| | | | | | | | |
|----------------|--------|-------------------------|---------|------------------------------------|-----|-----------------|-----|
| Stated capital | 13,674 | Accumulated Earnings | (3,703) | Number of Employees (number) | 150 | Tangible Assets | 221 |
|----------------|--------|-------------------------|---------|------------------------------------|-----|-----------------|-----|

Eni Group constituent entities
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segmentDunastyr Polisztirolgyártó Zártkörűen Működő
Részvénytársaság

Manufacturing or Production

Chemicals

Eni Austria GmbH - PE

Austria

Sales, Marketing or Distribution

Enilive and Refining

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

IRELAND



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|------------------------------------|---------|---------------|--------|-----------------------|--------|
| Total revenues | 286,912 | Profit (loss) before Income tax | 144,419 | Cash Tax Paid | 15,122 | Income Tax Accrued | 18,057 |
| Revenues - related party transaction | 115,173 | | | | | | |
| Revenues - non-related party transaction | 171,739 | | | | | | |

| | | | | | | | |
|----------------|---------|-------------------------|---------|------------------------------------|----|-----------------|--|
| Stated capital | 500,001 | Accumulated Earnings | 126,726 | Number of Employees (number) | 15 | Tangible Assets | |
|----------------|---------|-------------------------|---------|------------------------------------|----|-----------------|--|

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

BioBag Plastics Ltd

Vendite, commercializzazione o d

Chemicals

Eni Insurance DAC

Assicurazioni

Corporate and financial subsidiaries

LUXEMBOURG



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|------------------------------------|---------|---------------|--|-----------------------|--|
| Total revenues | (1,098) | Profit (loss) before Income tax | (1,838) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | (1,098) | | | | | | |

| | | | | | | | |
|----------------|--------|-------------------------|-------|------------------------------------|--|-----------------|--|
| Stated capital | 10,766 | Accumulated Earnings | (741) | Number of Employees (number) | | Tangible Assets | |
|----------------|--------|-------------------------|-------|------------------------------------|--|-----------------|--|

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

Eni Plenitude Renewables Luxembourg Sarl

Holding shares or Other Equity
Instruments

Plenitude

MONTENEGRO



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|------------------------------------|-------|---------------|--|-----------------------|--|
| Total revenues | 4,848 | Profit (loss) before Income tax | (356) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 4,781 | | | | | | |
| Revenues - non-related party transaction | 67 | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|--|-----------------|--|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | | Tangible Assets | |
|----------------|--|-------------------------|--|------------------------------------|--|-----------------|--|

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

Eni Montenegro BV - PE

Netherlands

Dormant

Exploration & Production

NETHERLANDS



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|------------------------------------|---------|---------------|--------|-----------------------|--------|
| Total revenues | 4,629,433 | Profit (loss) before Income tax | 981,174 | Cash Tax Paid | 62,317 | Income Tax Accrued | 63,323 |
| Revenues - related party transaction | 446,969 | | | | | | |
| Revenues - non-related party transaction | 4,182,464 | | | | | | |

| | | | | | | | |
|----------------|------------|-------------------------|------------|------------------------------------|----|-----------------|-----|
| Stated capital | 59,322,367 | Accumulated Earnings | 15,985,927 | Number of Employees (number) | 65 | Tangible Assets | 367 |
|----------------|------------|-------------------------|------------|------------------------------------|----|-----------------|-----|

| <u>Eni Group constituent entities</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|---|--------------------------------------|
| Agip Caspian Sea BV | | Manufacturing or Production | Exploration & Production |
| Agip Karachaganak BV | | Manufacturing or Production | Exploration & Production |
| Blue Stream Pipeline Co BV ⁽¹⁰⁾ | | Transportation activities (via pipeline) | Global Gas & LNG Portfolio |
| Eni Abu Dhabi BV * | | Manufacturing or Production | Exploration & Production |
| Eni Abu Dhabi Refining & Trading BV | | Manufacturing or Production | Enilive and Refining |
| Eni Abu Dhabi Refining & Trading Services BV | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni Albania BV | | Research and Development | Exploration & Production |
| Eni Algeria Ltd Sàrl** | | Manufacturing or Production | Exploration & Production |
| Eni Australia BV | | Manufacturing or Production | Exploration & Production |
| Eni Bahrain BV | | Research and Development | Exploration & Production |
| Eni Benelux BV | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni China BV | | Manufacturing or Production | Exploration & Production |
| Eni Energy Russia BV | | Holding shares or Other Equity Instruments | Exploration & Production |
| Eni Energy Solutions BV | | Holding shares or Other Equity Instruments | Plentitude |
| Eni Exploration & Production Holding BV | | Holding shares or Other Equity Instruments | Exploration & Production |
| Eni East Med BV | | Research and Development | Exploration & Production |
| Eni G&P Trading BV | | Sales, Marketing or Distribution | Global Gas & LNG Portfolio |
| Eni Gas & Power LNG Australia BV | | Manufacturing or Production | Exploration & Production |
| Eni Gas Liquefaction BV | | Holding shares or Other Equity Instruments | Global Gas & LNG Portfolio |
| Eni International BV | | Holding shares or Other Equity Instruments | Corporate and financial subsidiaries |
| Eni Iran BV | | Dormant | Exploration & Production |
| Eni Iraq BV | | Manufacturing or Production | Exploration & Production |
| Eni Isatay BV | | Research and Development | Exploration & Production |
| Eni JPDA 11-106 BV | | Research and Development | Exploration & Production |
| Eni Kenya BV | | Manufacturing or Production | Exploration & Production |
| Eni Lebanon BV | | Research and Development | Exploration & Production |
| Eni Maroc BV | | Research and Development | Exploration & Production |
| Eni Montenegro BV | | Dormant | Exploration & Production |
| Eni Mozambique LNG Holding BV | | Holding shares or Other Equity Instruments | Exploration & Production |
| Eni Muara Bakau BV | | Manufacturing or Production | Exploration & Production |
| Eni Myanmar BV | | Dormant | Exploration & Production |
| Eni North Africa BV | | Manufacturing or Production | Exploration & Production |
| Eni Oil Holdings BV | | Holding shares or Other Equity Instruments | Exploration & Production |
| Eni Oman BV | | Research and Development | Exploration & Production |
| Eni Qatar BV | | Holding shares or Other Equity Instruments | Exploration & Production |
| Eni RAK BV | | Research and Development | Exploration & Production |
| Eni Rewind International BV | | Environmental remediation activity and waste management | Other activities |
| Eni Rovuma Basin BV | | Manufacturing or Production | Exploration & Production |
| Eni Sharjah BV *** | | Manufacturing or Production | Exploration & Production |
| Eni South Africa BV | | Dormant | Exploration & Production |

| <u>Eni Group constituent entities</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|---------------------------------------|-----------------------------------|--|-----------------------------|
| Eni South China Sea Ltd Saràl** | | Dormant | Exploration & Production |
| Eni Timor 22-23 BV | | Research and Development | Exploration & Production |
| Eni Tunisia BV | | Manufacturing or Production | Exploration & Production |
| Eni Ukraine Holdings BV | | Holding shares or Other Equity Instruments | Exploration & Production |
| Eni Venezuela BV | | Administrative, Management or Support Services | Exploration & Production |
| Eni Vietnam BV | | Research and Development | Exploration & Production |
| GreenStream BV ^(*) | | Transportation activities (via pipeline) | Global Gas & LNG Portfolio |
| Ieoc Exploration BV | | Manufacturing or Production | Exploration & Production |
| Ieoc Production BV | | Manufacturing or Production | Exploration & Production |

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

(**) Company resident in Luxembourg.

(***) Company for which the conditions of art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917 are not verified; the company operates with a PE in the United Arab Emirates and carries out an effective economic activity.

NORWAY



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|---------------------------------|-------|------------------------------|----|--------------------|-----|
| Total revenues | 15,206 | Profit (loss) before Income tax | 143 | Cash Tax Paid | 10 | Income Tax Accrued | 35 |
| Revenues - related party transaction | 5,488 | | | | | | |
| Revenues - non-related party transaction | 9,718 | | | | | | |
| Stated capital | 2,196 | Accumulated Earnings | 3,333 | Number of Employees (number) | 9 | Tangible Assets | 100 |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|----------------------------------|-----------------------------|
| BioBag International AS | | Sales, Marketing or Distribution | Chemicals |
| BioBag Norge AS | | Sales, Marketing or Distribution | Chemicals |

POLAND



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|---------------------------------|-------|------------------------------|-----|--------------------|------|
| Total revenues | 2,984 | Profit (loss) before Income tax | 40 | Cash Tax Paid | 714 | Income Tax Accrued | (26) |
| Revenues - related party transaction | 965 | | | | | | |
| Revenues - non-related party transaction | 2,019 | | | | | | |
| Stated capital | 23 | Accumulated Earnings | (146) | Number of Employees (number) | 7 | Tangible Assets | |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|----------------------------------|-----------------------------|
| BioBag Polska Sp zoo | | Sales, Marketing or Distribution | Chemicals |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |

ROMANIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|---------------------------------|-------|---------------|----|--------------------|---|
| Total revenues | 11,934 | Profit (loss) before Income tax | (873) | Cash Tax Paid | 20 | Income Tax Accrued | 1 |
| Revenues - related party transaction | 621 | | | | | | |
| Revenues - non-related party transaction | 11,313 | | | | | | |

| | | | | | | | |
|----------------|-------|----------------------|---------|------------------------------|-----|-----------------|-------|
| Stated capital | 1,522 | Accumulated Earnings | (1,605) | Number of Employees (number) | 249 | Tangible Assets | 2,035 |
|----------------|-------|----------------------|---------|------------------------------|-----|-----------------|-------|

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

| | | | |
|--|---------|----------------------------------|----------------------|
| Be Charge Srl - PE | Italy | Sales, Marketing or Distribution | Plenitude |
| Eni Austria GmbH - PE | Austria | Sales, Marketing or Distribution | Enilive and Refining |
| Finproject Romania Srl | | Manufacturing or Production | Chemicals |
| Eni Plenitude Technical Services Romania srl | | Manufacturing or Production | Plenitude |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |

SLOVAKIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--|---------------------------------|-------|---------------|--|--------------------|--|
| Total revenues | | Profit (loss) before Income tax | (208) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | | | | | | | |

| | | | | | | | |
|----------------|--|----------------------|--|------------------------------|---|-----------------|--|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 1 | Tangible Assets | |
|----------------|--|----------------------|--|------------------------------|---|-----------------|--|

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

| | | | |
|--------------------------------|---------|----------------------------------|----------------------|
| Eni Austria GmbH - PE | Austria | Sales, Marketing or Distribution | Enilive and Refining |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |

SLOVENIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|---------------------------------|-------|---------------|-------|--------------------|-----|
| Total revenues | 51,947 | Profit (loss) before Income tax | 5,590 | Cash Tax Paid | 1,370 | Income Tax Accrued | 958 |
| Revenues - related party transaction | 109 | | | | | | |
| Revenues - non-related party transaction | 51,838 | | | | | | |

| | | | | | | | |
|----------------|--------|----------------------|--------|------------------------------|----|-----------------|-------|
| Stated capital | 12,957 | Accumulated Earnings | 28,947 | Number of Employees (number) | 44 | Tangible Assets | 1,126 |
|----------------|--------|----------------------|--------|------------------------------|----|-----------------|-------|

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

| | | | |
|--|-------|----------------------------------|-----------|
| Adriaplin Podjetje za distribucijo zemeljskega plina doo Ljubljana | | Sales, Marketing or Distribution | Plenitude |
| Be Charge Srl - PE | Italy | Sales, Marketing or Distribution | Plenitude |

SPAIN



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|----------|---------------|--------|--------------------|----------|
| Total revenues | 2,161,647 | Profit (loss) before Income tax | (89,615) | Cash Tax Paid | 27,753 | Income Tax Accrued | (18,744) |
| Revenues - related party transaction | 309,370 | | | | | | |
| Revenues - non-related party transaction | 1,852,277 | | | | | | |

| | | | | | | | |
|----------------|---------|----------------------|--------|------------------------------|-----|-----------------|---------|
| Stated capital | 268,301 | Accumulated Earnings | 28,047 | Number of Employees (number) | 437 | Tangible Assets | 477,000 |
|----------------|---------|----------------------|--------|------------------------------|-----|-----------------|---------|

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

| | | | |
|--------------------|--|-----------------------------|-----------|
| Alpinia Solar SLU | | Manufacturing or Production | Plenitude |
| Anberia Invest SLU | | Manufacturing or Production | Plenitude |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|--|-----------------------------|
| Almazara Solar SLU | | Manufacturing or Production | Plenitude |
| Armadura Solar SLU | | Manufacturing or Production | Plenitude |
| Atlante Solar SLU | | Manufacturing or Production | Plenitude |
| Be Charge Srl - PE | Italy | Sales, Marketing or Distribution | Plenitude |
| Boceto Solar SLU | | Manufacturing or Production | Plenitude |
| Bonete Solar SLU | | Manufacturing or Production | Plenitude |
| Camelia Solar SLU | | Manufacturing or Production | Plenitude |
| Celtis Solar SLU | | Manufacturing or Production | Plenitude |
| Chapitel Solar SLU | | Manufacturing or Production | Plenitude |
| Corlinter 5000 SLU | | Manufacturing or Production | Plenitude |
| Cornisa Solar SLU | | Manufacturing or Production | Plenitude |
| Desarrollos Energeticos Riojanos SL | | Manufacturing or Production | Plenitude |
| Desarrollos Empresariales Illas SLU | | Manufacturing or Production | Plenitude |
| Ecovent Parc Eolic SAU | | Manufacturing or Production | Plenitude |
| Ekain Renovables SLU | | Manufacturing or Production | Plenitude |
| Energia Eolica Boreas SLU | | Manufacturing or Production | Plenitude |
| Energias Alternativas Eolicas Riojanas SL | | Manufacturing or Production | Plenitude |
| Energias Ambientales de Outes SLU | | Manufacturing or Production | Plenitude |
| Eni Espana Comercializadora De Gas SAU | | Sales, Marketing or Distribution | Global Gas & LNG Portfolio |
| Eni Iberia SLU | | Sales, Marketing or Distribution | Enlilve and Refining |
| Eni Plenitude Iberia SLU | | Sales, Marketing or Distribution | Plenitude |
| Eni Plenitude Investment Spain SL | | Holding shares or Other Equity Instruments | Plenitude |
| Eni Plenitude Renewables Spain SLU | | Manufacturing or Production | Plenitude |
| Eni Plenitude Technical Services Srl - PE | Italy | Manufacturing or Production | Plenitude |
| Eni Plenitude Technical Services Spain SLU | | Administrative, Management or Support Services | Plenitude |
| Eolica Cuellar de la Sierra SLU | | Manufacturing or Production | Plenitude |
| Estanque Redondo Solar SLU | | Manufacturing or Production | Plenitude |
| Fortaleza Solar SLU | | Manufacturing or Production | Plenitude |
| Fotovoltaica Escudero SLU | | Manufacturing or Production | Plenitude |
| Garita Solar SLU | | Manufacturing or Production | Plenitude |
| Guilleus Consulting SLU | | Manufacturing or Production | Plenitude |
| HLS Bonete PV SLU | | Manufacturing or Production | Plenitude |
| HLS Bonete Topco SLU | | Manufacturing or Production | Plenitude |
| Ixia Solar SLU | | Manufacturing or Production | Plenitude |
| Ladronera Solar SLU | | Manufacturing or Production | Plenitude |
| Maristella Directorship SLU | | Manufacturing or Production | Plenitude |
| Membrio Solar SLU | | Manufacturing or Production | Plenitude |
| Miburia Trade SLU | | Manufacturing or Production | Plenitude |
| Novamont Iberia SLU | | Wholesale of industrial chemicals | Chemicals |
| Olea Solar SLU | | Manufacturing or Production | Plenitude |
| Opalo Solar SLU | | Manufacturing or Production | Plenitude |
| Pistacia Solar SLU | | Manufacturing or Production | Plenitude |
| Punes Trade SLU | | Manufacturing or Production | Plenitude |
| Renopool 1 SLU | | Manufacturing or Production | Plenitude |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|----------------------------------|-----------------------------|
| Tantalio Renovables SLU | | Manufacturing or Production | Plentitude |
| Tebar Solar SLU | | Manufacturing or Production | Plentitude |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |
| Wind Grower SLU | | Manufacturing or Production | Plentitude |
| Wind Hero SLU | | Manufacturing or Production | Plentitude |
| Zinnia Solar SLU | | Manufacturing or Production | Plentitude |

SWEDEN



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|---------------------------------|-----|------------------------------|----|--------------------|----|
| Total revenues | 7,316 | Profit (loss) before Income tax | 353 | Cash Tax Paid | 92 | Income Tax Accrued | 77 |
| Revenues - related party transaction | 1,081 | | | | | | |
| Revenues - non-related party transaction | 6,235 | | | | | | |
| Stated capital | 9 | Accumulated Earnings | 363 | Number of Employees (number) | 7 | Tangible Assets | |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|-----------------------------------|-----------------------------|
| BBI Sverige AB | | Wholesale of industrial chemicals | Chemicals |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |

SWITZERLAND



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|---------------------------------|--------|------------------------------|-------|--------------------|--------|
| Total revenues | 802,569 | Profit (loss) before Income tax | 30,196 | Cash Tax Paid | 3,358 | Income Tax Accrued | 3,706 |
| Revenues - related party transaction | 19,238 | | | | | | |
| Revenues - non-related party transaction | 783,331 | | | | | | |
| Stated capital | 112,680 | Accumulated Earnings | 27,039 | Number of Employees (number) | 81 | Tangible Assets | 77,389 |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|--|-----------------------------|
| Be Charge Srl - PE | Italy | Sales, Marketing or Distribution | Plentitude |
| Eni Suisse SA | | Sales, Marketing or Distribution | Enilive and Refining |
| Oleodotto del Reno SA | | Sales, Marketing or Distribution | Other activities |
| Oleoduc du Rhone SA | | Transportation activities (via pipeline) | Enilive and Refining |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |

TURKEY



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|---------------------------------|-------|------------------------------|-----|--------------------|-----|
| Total revenues | 2,226 | Profit (loss) before Income tax | 1,607 | Cash Tax Paid | 415 | Income Tax Accrued | 384 |
| Revenues - related party transaction | 1,274 | | | | | | |
| Revenues - non-related party transaction | 952 | | | | | | |
| Stated capital | 1 | Accumulated Earnings | 1,221 | Number of Employees (number) | 9 | Tangible Assets | 14 |

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|--|-----------------------------|
| Blue Stream Pipeline Co BV - PE | Netherlands | Transportation activities (via pipeline) | Global Gas & LNG Portfolio |
| Versalis Kimya Ticaret Limited Sirketi | | Sales, Marketing or Distribution | Chemicals |

UNITED KINGDOM



(€ thousand)

Full year 2023

| | | | | | | | |
|--|------------|------------------------------------|-----------|-------------------------------------|---------|-----------------------|-----------|
| Total revenues | 39,193,749 | Profit (loss) before Income tax | 207,743 | Cash Tax Paid | 511,135 | Income Tax Accrued | 354,452 |
| Revenues - related party transaction | 16,831,056 | | | | | | |
| Revenues - non-related party transaction | 22,362,693 | | | | | | |
| Stated capital | 4,907,221 | Accumulated Earnings | 4,021,816 | Number of Employees (num ber) | 739 | Tangible Assets | 1,473,706 |

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

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

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

(*) Company resident in Luxembourg.

(**) Company resident in Bermuda.

AFRICA

ALGERIA



(€ thousand)

Full year 2023

| | | | | | | | |
|---|-----------|--|-----------|------------------------------------|---------|--------------------------------------|-----------|
| Total revenues | 2,658,411 | Profit (loss) before Income tax | 1,487,630 | Cash Tax Paid | 868,952 | Income Tax Accrued | 1,013,770 |
| Revenues - related party transaction | 1,066,825 | | | | | | |
| Revenues - non-related party transaction | 1,591,586 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 1,462 | Tangible Assets | 2,073,022 |
| Eni Group constituent entities included in the tax jurisdiction | | Residence tax jurisdiction | | Business activity | | Eni business segment | |
| Eni Algeria Exploration BV - PE | | Netherlands | | Manufacturing or Production | | Exploration & Production | |
| Eni Algeria Ltd Sàrl - PE | | Netherlands | | Manufacturing or Production | | Exploration & Production | |
| Eni Algeria Production BV - PE | | Netherlands | | Manufacturing or Production | | Exploration & Production | |
| Eni In Amenas Ltd - PE | | United Kingdom | | Manufacturing or Production | | Exploration & Production | |
| Eni In Salah Ltd - PE | | Bahamas | | Manufacturing or Production | | Exploration & Production | |
| Eni Oil Algeria Ltd - PE | | United Kingdom | | Manufacturing or Production | | Exploration & Production | |
| First Calgary Petroleum LP - PE | | Canada | | Manufacturing or Production | | Exploration & Production | |

ANGOLA



(€ thousand)

Full year 2023

| | | | | | | | |
|---|-------|--|---------|------------------------------------|---|--------------------------------------|-------|
| Total revenues | 1,455 | Profit (loss) before Income tax | (7,243) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 1,454 | | | | | | |
| Revenues - non-related party transaction | 1 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 8 | Tangible Assets | 7,808 |
| Eni Group constituent entities included in the tax jurisdiction | | Residence tax jurisdiction | | Business activity | | Eni business segment | |
| Eni Natural Energies SpA - PE | | Italy | | Research and Development | | Exploration & Production | |
| Eni West Africa SpA - PE | | Italy | | Dormant | | Exploration & Production | |
| Versalis International SA - PE | | Belgium | | Sales, Marketing or Distribution | | Chemicals | |

CONGO



(€ thousand)

Full year 2023

| | | | | | | | |
|---|-----------|--|-----------|------------------------------------|---------|--------------------------------------|-----------|
| Total revenues | 1,263,164 | Profit (loss) before Income tax | (202,300) | Cash Tax Paid | 154,397 | Income Tax Accrued | 136,383 |
| Revenues - related party transaction | 875,036 | | | | | | |
| Revenues - non-related party transaction | 388,128 | | | | | | |
| Stated capital | 464 | Accumulated Earnings | (439,797) | Number of Employees (number) | 479 | Tangible Assets | 3,448,648 |
| Eni Group constituent entities included in the tax jurisdiction | | Residence tax jurisdiction | | Business activity | | Eni business segment | |
| Burren Energy Congo Ltd - PE | | British Virgin Islands | | Manufacturing or Production | | Exploration & Production | |
| Eni Congo SAU | | | | Manufacturing or Production | | Exploration & Production | |
| Versalis Congo Sarlu | | | | Sales, Marketing or Distribution | | Chemicals | |

CÔTE D'IVOIRE



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|---------------------------------|----------|---------------|-------|--------------------|-------|
| Total revenues | 98,096 | Profit (loss) before Income tax | (77,563) | Cash Tax Paid | 1,500 | Income Tax Accrued | 7,538 |
| Revenues - related party transaction | 96,454 | | | | | | |
| Revenues - non-related party transaction | 1,642 | | | | | | |

| | | | | | | | |
|----------------|-----|----------------------|-------|------------------------------|-----|-----------------|-----------|
| Stated capital | 281 | Accumulated Earnings | (302) | Number of Employees (number) | 141 | Tangible Assets | 1,868,195 |
|----------------|-----|----------------------|-------|------------------------------|-----|-----------------|-----------|

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

Eni Côte d'Ivoire Ltd - PE

United Kingdom

Manufacturing or Production

Exploration & Production

Versalis International Cote d'Ivoire Sarlu

Sales, Marketing or Distribution

Chemicals

DEMOCRATIC REPUBLIC OF THE CONGO



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--|---------------------------------|-------|---------------|--|--------------------|--|
| Total revenues | | Profit (loss) before Income tax | (129) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | | | | | | | |

| | | | | | | | |
|----------------|-----|----------------------|---------|------------------------------|--|-----------------|--|
| Stated capital | 879 | Accumulated Earnings | (1,938) | Number of Employees (number) | | Tangible Assets | |
|----------------|-----|----------------------|---------|------------------------------|--|-----------------|--|

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

Eni RD Congo SA

Dormant

Exploration & Production

EGYPT



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|-----------|---------------|---------|--------------------|---------|
| Total revenues | 4,085,635 | Profit (loss) before Income tax | 1,854,858 | Cash Tax Paid | 850,776 | Income Tax Accrued | 860,551 |
| Revenues - related party transaction | 62,296 | | | | | | |
| Revenues - non-related party transaction | 4,023,339 | | | | | | |

| | | | | | | | |
|----------------|---------|----------------------|--------|------------------------------|-------|-----------------|-----------|
| Stated capital | 173,871 | Accumulated Earnings | 66,924 | Number of Employees (number) | 2,580 | Tangible Assets | 7,370,268 |
|----------------|---------|----------------------|--------|------------------------------|-------|-----------------|-----------|

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

Burren Energy (Egypt) Ltd - PE

United Kingdom

Manufacturing or Production

Exploration & Production

Damietta LNG (DLNG) SAE ⁽¹⁰⁾

Manufacturing or Production

Global Gas & LNG Portfolio

DLNG Services SAE ⁽¹⁰⁾

Administrative, Management or Support Services

Global Gas & LNG Portfolio

Eni New Energy Egypt SAE

Research and Development

Exploration & Production

EniProgetti Egypt Ltd

Engineering services

Corporate and financial subsidiaries

Ieoc Production BV - PE

Netherlands

Manufacturing or Production

Exploration & Production

GHANA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|---------------------------------|---------|---------------|-----|--------------------|----|
| Total revenues | 727,792 | Profit (loss) before Income tax | 220,910 | Cash Tax Paid | 348 | Income Tax Accrued | 81 |
| Revenues - related party transaction | 362,823 | | | | | | |
| Revenues - non-related party transaction | 364,969 | | | | | | |

| | | | | | | | |
|----------------|--------|----------------------|---------|------------------------------|-----|-----------------|-----------|
| Stated capital | 15,075 | Accumulated Earnings | 486,332 | Number of Employees (number) | 161 | Tangible Assets | 1,310,897 |
|----------------|--------|----------------------|---------|------------------------------|-----|-----------------|-----------|

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

Eni Ghana Exploration and Production Ltd

Manufacturing or Production

Exploration & Production

Versalis Zeal Ltd

Sales, Marketing or Distribution

Chemicals

KENYA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|------------------------------------|----------|---------------|--|-----------------------|--|
| Total revenues | 12,447 | Profit (loss) before Income tax | (82,589) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 8,008 | | | | | | |
| Revenues - non-related party transaction | 4,439 | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|----|-----------------|--------|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 45 | Tangible Assets | 56,603 |
|----------------|--|-------------------------|--|------------------------------------|----|-----------------|--------|

Eni Group constituent entities
included in the tax jurisdiction

Eni Kenya BV - PE

Residence tax jurisdiction

Netherlands

Business activity

Manufacturing or Production

Eni business segment

Exploration & Production

LIBYA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|------------------------------------|-----------|---------------|-----------|-----------------------|-----------|
| Total revenues | 4,239,952 | Profit (loss) before Income tax | 2,668,197 | Cash Tax Paid | 1,678,239 | Income Tax Accrued | 1,683,009 |
| Revenues - related party transaction | 399,004 | | | | | | |
| Revenues - non-related party transaction | 3,840,948 | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|-------|-----------------|-----------|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 4,495 | Tangible Assets | 2,742,737 |
|----------------|--|-------------------------|--|------------------------------------|-------|-----------------|-----------|

Eni Group constituent entities
included in the tax jurisdiction

Eni North Africa BV - PE

Residence tax jurisdiction

Netherlands

Business activity

Manufacturing or Production

Eni business segment

Exploration & Production

GreenStream BV - PE

Netherlands

Transportation activities (via
pipeline)

Global Gas & LNG Portfolio

EniProgetti SpA - PE

Italy

Engineering services

Corporate and financial subsidiaries

MOROCCO



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|------------------------------------|----------|---------------|--|-----------------------|--|
| Total revenues | 2,225 | Profit (loss) before Income tax | (51,486) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 338 | | | | | | |
| Revenues - non-related party transaction | 1,887 | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|----|-----------------|-----|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 14 | Tangible Assets | 104 |
|----------------|--|-------------------------|--|------------------------------------|----|-----------------|-----|

Eni Group constituent entities
included in the tax jurisdiction

Eni Maroc BV - PE

Residence tax jurisdiction

Netherlands

Business activity

Research and Development

Eni business segment

Exploration & Production

MOZAMBIQUE



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|------------------------------------|----------|---------------|--|-----------------------|--|
| Total revenues | 79,407 | Profit (loss) before Income tax | (70,425) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 5,088 | | | | | | |
| Revenues - non-related party transaction | 74,319 | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|-----|-----------------|--------|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 121 | Tangible Assets | 11,248 |
|----------------|--|-------------------------|--|------------------------------------|-----|-----------------|--------|

Eni Group constituent entities
included in the tax jurisdiction

Eni Mozambico SpA - PE

Residence tax jurisdiction

Italy

Business activity

Research and Development

Eni business segment

Exploration & Production

Eni Rovuma Basin BV - PE

Netherlands

Manufacturing or Production

Exploration & Production

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

NIGERIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|------------------------------------|---------|---------------|--------|-----------------------|---------|
| Total revenues | 1,000,683 | Profit (loss) before Income tax | 116,484 | Cash Tax Paid | 89,856 | Income Tax Accrued | 105,172 |
| Revenues - related party transaction | 641,422 | | | | | | |
| Revenues - non-related party transaction | 359,261 | | | | | | |

| | | | | | | | |
|----------------|-------|-------------------------|-----------|------------------------------------|-------|-----------------|---------|
| Stated capital | 2,690 | Accumulated Earnings | 1,791,764 | Number of Employees (number) | 1,036 | Tangible Assets | 814,227 |
|----------------|-------|-------------------------|-----------|------------------------------------|-------|-----------------|---------|

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

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

RWANDA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|----|------------------------------------|---------|---------------|--|-----------------------|--|
| Total revenues | 15 | Profit (loss) before Income tax | (2,575) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 15 | | | | | | |
| Revenues - non-related party transaction | | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|---|-----------------|--|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 2 | Tangible Assets | |
|----------------|--|-------------------------|--|------------------------------------|---|-----------------|--|

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

| | | | | | | | |
|-------------------------------|--|-------|--|--------------------------|--|--------------------------|--|
| Eni Natural Energies SpA - PE | | Italy | | Research and Development | | Exploration & Production | |
|-------------------------------|--|-------|--|--------------------------|--|--------------------------|--|

SOUTH AFRICA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|----|------------------------------------|-------|---------------|--|-----------------------|--|
| Total revenues | 15 | Profit (loss) before Income tax | (174) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 15 | | | | | | |
| Revenues - non-related party transaction | | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|--|-----------------|--|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | | Tangible Assets | |
|----------------|--|-------------------------|--|------------------------------------|--|-----------------|--|

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

| | | | | | | | |
|--------------------------|--|-------------|--|---------|--|--------------------------|--|
| Eni South Africa BV - PE | | Netherlands | | Dormant | | Exploration & Production | |
|--------------------------|--|-------------|--|---------|--|--------------------------|--|

TUNISIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|------------------------------------|--------|---------------|--------|-----------------------|--------|
| Total revenues | 95,972 | Profit (loss) before Income tax | 15,083 | Cash Tax Paid | 32,844 | Income Tax Accrued | 27,816 |
| Revenues - related party transaction | 45,734 | | | | | | |
| Revenues - non-related party transaction | 50,238 | | | | | | |

| | | | | | | | |
|----------------|--|-------------------------|--|------------------------------------|-----|-----------------|---------|
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 297 | Tangible Assets | 115,304 |
|----------------|--|-------------------------|--|------------------------------------|-----|-----------------|---------|

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

| | | | | | | | |
|---------------------|--|-------------|--|-----------------------------|--|--------------------------|--|
| Eni Tunisia BV - PE | | Netherlands | | Manufacturing or Production | | Exploration & Production | |
|---------------------|--|-------------|--|-----------------------------|--|--------------------------|--|

ASIA AND OCEANIA

AUSTRALIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|---------------------------------|-----------|------------------------------|----------|--------------------|---------|
| Total revenues | 81,138 | Profit (loss) before Income tax | (97,142) | Cash Tax Paid | (11,566) | Income Tax Accrued | 314 |
| Revenues - related party transaction | 24,282 | | | | | | |
| Revenues - non-related party transaction | 56,856 | | | | | | |
| Stated capital | 161,162 | Accumulated Earnings | (152,200) | Number of Employees (number) | 101 | Tangible Assets | 667,067 |

Eni Group constituent entities included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

| Eni Group constituent entities included in the tax jurisdiction | Residence tax jurisdiction | Business activity | Eni business segment |
|---|----------------------------|-----------------------------|--------------------------|
| Eni Australia BV - PE | Netherlands | Manufacturing or Production | Exploration & Production |
| Eni Australia Ltd - PE | United Kingdom | Manufacturing or Production | Exploration & Production |
| Eni Gas & Power LNG Australia BV - PE | Netherlands | Manufacturing or Production | Exploration & Production |
| Eni JPDA 03-13 Ltd - PE | United Kingdom | Manufacturing or Production | Exploration & Production |
| Eni JPDA 06-105 Pty Ltd | | Manufacturing or Production | Exploration & Production |
| Eni JPDA 11-106 BV - PE | Netherlands | Research and Development | Exploration & Production |
| Eni New Energy Australia Pty Ltd | | Manufacturing or Production | Plenitude |
| Eni New Energy Batchelor Pty Ltd | | Manufacturing or Production | Plenitude |
| Eni New Energy Katherine Pty Ltd | | Manufacturing or Production | Plenitude |
| Eni New Energy Manton Dam Pty Ltd | | Manufacturing or Production | Plenitude |

BAHRAIN



(€ thousand)

Full year 2023

| | | | | | | | |
|--|----|---------------------------------|-----|------------------------------|--|--------------------|--|
| Total revenues | 58 | Profit (loss) before Income tax | 161 | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | 58 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | | Tangible Assets | |

Eni Group constituent entities included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

| Eni Group constituent entities included in the tax jurisdiction | Residence tax jurisdiction | Business activity | Eni business segment |
|---|----------------------------|--------------------------|--------------------------|
| Eni Bahrain BV - PE | Netherlands | Research and Development | Exploration & Production |

CHINA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|---------------------------------|----------|------------------------------|------|--------------------|-----|
| Total revenues | 113,030 | Profit (loss) before Income tax | 5,146 | Cash Tax Paid | (98) | Income Tax Accrued | 72 |
| Revenues - related party transaction | 3,489 | | | | | | |
| Revenues - non-related party transaction | 109,541 | | | | | | |
| Stated capital | 7,209 | Accumulated Earnings | (10,284) | Number of Employees (number) | 78 | Tangible Assets | 926 |

Eni Group constituent entities included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

| Eni Group constituent entities included in the tax jurisdiction | Residence tax jurisdiction | Business activity | Eni business segment |
|---|----------------------------|----------------------------------|--------------------------|
| Eni China BV - PE | Netherlands | Manufacturing or Production | Exploration & Production |
| Eni Energy (Shanghai) Co Ltd | | Sales, Marketing or Distribution | Enilive and Refining |
| Finproject Guangzhou Trading Co Ltd | | Sales, Marketing or Distribution | Chemicals |
| Versalis Pacific Trading (Shanghai) Co Ltd | | Sales, Marketing or Distribution | Chemicals |

HONG KONG



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|------------------------------------|---------|------------------------------------|-----|-----------------------|-----|
| Total revenues | 367,236 | Profit (loss) before Income tax | 338,712 | Cash Tax Paid | 428 | Income Tax Accrued | 658 |
| Revenues - related party transaction | 367,058 | | | | | | |
| Revenues - non-related party transaction | 178 | | | | | | |
| Stated capital | 299,466 | Accumulated Earnings | 287,411 | Number of Employees (number) | | Tangible Assets | |

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

| | | | |
|-----------------------|--|---|--------------------------|
| Asian Compounds Ltd | | Administrative, Management or Support Services | Chemicals |
| Export LNG Ltd | | Dormant | Exploration & Production |
| Finproject Asia Ltd * | | Sales, Marketing or Distribution | Chemicals |

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

INDIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|------------------------------------|---------|------------------------------------|-----|-----------------------|--------|
| Total revenues | 12,322 | Profit (loss) before Income tax | (1,609) | Cash Tax Paid | 41 | Income Tax Accrued | 46 |
| Revenues - related party transaction | 686 | | | | | | |
| Revenues - non-related party transaction | 11,636 | | | | | | |
| Stated capital | 1,200 | Accumulated Earnings | 2,766 | Number of Employees (number) | 367 | Tangible Assets | 15,107 |

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

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

INDONESIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|---------|-------------------------------|---------|--------------------|---------|
| Total revenues | 1,266,375 | Profit (loss) before Income tax | 625,297 | Cash Tax Paid | 313,760 | Income Tax Accrued | 157,074 |
| Revenues - related party transaction | 352,773 | | | | | | |
| Revenues - non-related party transaction | 913,602 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (num ber) | 369 | Tangible Assets | 399,083 |

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

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

IRAN



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----|---------------------------------|---|-------------------------------|--|--------------------|---|
| Total revenues | 341 | Profit (loss) before Income tax | 7 | Cash Tax Paid | | Income Tax Accrued | 8 |
| Revenues - related party transaction | 74 | | | | | | |
| Revenues - non-related party transaction | 267 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (num ber) | | Tangible Assets | |

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

| | | | |
|------------------|-------------|---------|--------------------------|
| Eni Iran BV - PE | Netherlands | Dormant | Exploration & Production |
|------------------|-------------|---------|--------------------------|

IRAQ



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|---------|-------------------------------|--------|--------------------|---------|
| Total revenues | 628,897 | Profit (loss) before Income tax | 102,158 | Cash Tax Paid | 38,025 | Income Tax Accrued | 35,744 |
| Revenues - related party transaction | 1,140,918 | | | | | | |
| Revenues - non-related party transaction | (512,021) | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (num ber) | 496 | Tangible Assets | 649,310 |

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

| | | | |
|------------------|-------------|-----------------------------|--------------------------|
| Eni Iraq BV - PE | Netherlands | Manufacturing or Production | Exploration & Production |
|------------------|-------------|-----------------------------|--------------------------|

KAZAKHSTAN



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|------------------------------------|-----------|------------------------------------|---------|-----------------------|------------|
| Total revenues | 2,783,339 | Profit (loss) before Income tax | 1,534,804 | Cash Tax Paid | 212,982 | Income Tax Accrued | 202,406 |
| Revenues - related party transaction | 1,851,326 | | | | | | |
| Revenues - non-related party transaction | 932,013 | | | | | | |
| Stated capital | 38,635 | Accumulated Earnings | (37,713) | Number of Employees (number) | 1,416 | Tangible Assets | 10,379,763 |

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

| | | | |
|---------------------------|-------------|-----------------------------|--------------------------------------|
| Agip Caspian Sea BV - PE | Netherlands | Manufacturing or Production | Exploration & Production |
| Agip Karachaganak BV - PE | Netherlands | Manufacturing or Production | Exploration & Production |
| Arm Wind LLP | | Manufacturing or Production | Plentitude |
| Eni Isatay BV - PE | Netherlands | Research and Development | Exploration & Production |
| EniProgetti SpA - PE | Italy | Engineering services | Corporate and financial subsidiaries |

LEBANON



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----|------------------------------------|----------|------------------------------------|--|-----------------------|--|
| Total revenues | 133 | Profit (loss) before Income tax | (42,094) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | 133 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | | Tangible Assets | |

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

| | | | |
|---------------------|-------------|--------------------------|--------------------------|
| Eni Lebanon BV - PE | Netherlands | Research and Development | Exploration & Production |
|---------------------|-------------|--------------------------|--------------------------|

OMAN



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----|------------------------------------|----------|------------------------------------|----|-----------------------|--------|
| Total revenues | 594 | Profit (loss) before Income tax | (14,663) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | 594 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 18 | Tangible Assets | 12,951 |

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

| | | | |
|------------------|-------------|--------------------------|--------------------------|
| Eni Oman BV - PE | Netherlands | Research and Development | Exploration & Production |
|------------------|-------------|--------------------------|--------------------------|

QATAR



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----|------------------------------------|---------|------------------------------------|---|-----------------------|-------|
| Total revenues | 106 | Profit (loss) before Income tax | (3,356) | Cash Tax Paid | | Income Tax Accrued | (201) |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | 106 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 5 | Tangible Assets | |

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

| | | | |
|-------------------|-------------|---|--------------------------|
| Eni Qatar BV - PE | Netherlands | Holding shares or Other Equity Instruments | Exploration & Production |
|-------------------|-------------|---|--------------------------|

RUSSIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|---------------------------------|----------|------------------------------|----|--------------------|---------|
| Total revenues | 170,880 | Profit (loss) before Income tax | 72,457 | Cash Tax Paid | | Income Tax Accrued | 975 |
| Revenues - related party transaction | 91,228 | | | | | | |
| Revenues - non-related party transaction | 79,652 | | | | | | |
| Stated capital | 25,117 | Accumulated Earnings | (20,400) | Number of Employees (number) | 32 | Tangible Assets | 166,100 |

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

| | | | |
|---------------------------------|-------------|--|--------------------------------------|
| Blue Stream Pipeline Co BV - PE | Netherlands | Transportation activities (via pipeline) | Global Gas & LNG Portfolio |
| EniServizi SpA - PE | Italy | Administrative, Management or Support Services | Corporate and financial subsidiaries |
| Llc "Eni Energhia" | | Research and Development | Exploration & Production |
| Versalis International SA - PE | Belgium | Sales, Marketing or Distribution | Chemicals |

SINGAPORE



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|---------|------------------------------|-------|--------------------|-------|
| Total revenues | 3,080,781 | Profit (loss) before Income tax | 1,675 | Cash Tax Paid | 8,044 | Income Tax Accrued | 3,912 |
| Revenues - related party transaction | 1,054,400 | | | | | | |
| Revenues - non-related party transaction | 2,026,381 | | | | | | |
| Stated capital | 3,988 | Accumulated Earnings | (1,156) | Number of Employees (number) | 42 | Tangible Assets | 76 |

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

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

SOUTH KOREA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|---------------------------------|-----|------------------------------|----|--------------------|----|
| Total revenues | 1,106 | Profit (loss) before Income tax | 219 | Cash Tax Paid | 77 | Income Tax Accrued | 26 |
| Revenues - related party transaction | 1,106 | | | | | | |
| Revenues - non-related party transaction | | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 3 | Tangible Assets | |

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

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

TIMOR LESTE



(€ thousand)

Full year 2023

| | | | | | | | |
|--|--------|---------------------------------|----------|------------------------------|-------|--------------------|-------|
| Total revenues | 26,703 | Profit (loss) before Income tax | (45,853) | Cash Tax Paid | 3,422 | Income Tax Accrued | 5,685 |
| Revenues - related party transaction | 6,204 | | | | | | |
| Revenues - non-related party transaction | 20,499 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 2 | Tangible Assets | 30 |

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

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

TURKMENISTAN



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|---------------------------------|--------|------------------------------|-------|--------------------|---------|
| Total revenues | 119,717 | Profit (loss) before Income tax | 30,501 | Cash Tax Paid | 8,364 | Income Tax Accrued | 3,366 |
| Revenues - related party transaction | 9,496 | | | | | | |
| Revenues - non-related party transaction | 110,221 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 847 | Tangible Assets | 395,994 |

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

| | | | |
|---------------------------|---------|-----------------------------|--------------------------|
| Eni Turkmenistan Ltd - PE | Bermuda | Manufacturing or Production | Exploration & Production |
|---------------------------|---------|-----------------------------|--------------------------|

UNITED ARAB EMIRATES



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|---------|------------------------------|---------|--------------------|-----------|
| Total revenues | 1,558,394 | Profit (loss) before Income tax | 874,839 | Cash Tax Paid | 831,002 | Income Tax Accrued | 800,451 |
| Revenues - related party transaction | 1,545,117 | | | | | | |
| Revenues - non-related party transaction | 13,277 | | | | | | |
| Stated capital | | Accumulated Earnings | | Number of Employees (number) | 130 | Tangible Assets | 2,799,609 |

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

| | | | |
|---|----------------|----------------------------------|--------------------------|
| Eni Abu Dhabi BV - PE | Netherlands | Manufacturing or Production | Exploration & Production |
| Eni Abu Dhabi Refining & Trading Services BV - PE | Netherlands | Sales, Marketing or Distribution | Enilive and Refining |
| Eni Middle East Ltd | United Kingdom | Engineering services | Exploration & Production |
| Eni RAK BV - PE | Netherlands | Research and Development | Exploration & Production |
| Eni Sharjah BV - PE | Netherlands | Manufacturing or Production | Exploration & Production |

VIETNAM



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|---------------------------------|----------|------------------------------|-------|--------------------|---------|
| Total revenues | 2,923 | Profit (loss) before Income tax | (29,481) | Cash Tax Paid | 4,619 | Income Tax Accrued | |
| Revenues - related party transaction | 2,631 | | | | | | |
| Revenues - non-related party transaction | 292 | | | | | | |
| Stated capital | 761 | Accumulated Earnings | (2,472) | Number of Employees (number) | 68 | Tangible Assets | 113,484 |

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

| | | | |
|----------------------------|-------------|----------------------------------|--------------------------|
| Eni Vietnam BV - PE | Netherlands | Research and Development | Exploration & Production |
| Finproject Viet Nam Co Ltd | | Sales, Marketing or Distribution | Chemicals |

AMERICAS

ARGENTINA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----|---------------------------------|---------|------------------------------|--|--------------------|--|
| Total revenues | | Profit (loss) before Income tax | (1,239) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | | | | | | | |
| Stated capital | 300 | Accumulated Earnings | (2,455) | Number of Employees (number) | | Tangible Assets | |

Eni Group constituent entities included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Eni Argentina Exploración y Explotación SA

Research and Development

Exploration & Production

BAHAMAS



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---|---------------------------------|---------|------------------------------|--|--------------------|--|
| Total revenues | | Profit (loss) before Income tax | | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | | | | | | | |
| Stated capital | 3 | Accumulated Earnings | 288,647 | Number of Employees (number) | | Tangible Assets | |

Eni Group constituent entities included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Eni In Salah Ltd *

Manufacturing or Production

Exploration & Production

Zetah Congo Ltd**

Legal Owner of a Licence

Exploration & Production

Zetah Kouilou Ltd**

Legal Owner of a Licence

Exploration & Production

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

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

BERMUDA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|-----------|------------------------------|--|--------------------|--|
| Total revenues | 55 | Profit (loss) before Income tax | (60) | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | 55 | | | | | | |
| Revenues - non-related party transaction | | | | | | | |
| Stated capital | 1,039,224 | Accumulated Earnings | (304,193) | Number of Employees (number) | | Tangible Assets | |

Eni Group constituent entities included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Burren Energy (Bermuda) Ltd*

Holding shares or Other Equity Instruments

Exploration & Production

Burren Shakti Ltd*

Dormant

Exploration & Production

Eni Ganai Deepwater Ltd**

Research and Development

Exploration & Production

Eni Makassar Ltd**

Manufacturing or Production

Exploration & Production

Eni Rapak Deepwater Ltd**

Manufacturing or Production

Exploration & Production

Eni Turkmenistan Ltd ***

Manufacturing or Production

Exploration & Production

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

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

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

BRAZIL



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|---------------------------------|-----------|----------------------------|---|--------------------|----|
| Total revenues | 329 | Profit (loss) before Income tax | (49) | Cash Tax Paid | | Income Tax Accrued | 3 |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | 329 | | | | | | |
| Stated capital | 295,230 | Accumulated Earnings | (294,849) | Numero di addetti (number) | 1 | Tangible Assets | 62 |

Eni Group constituent entities included in the tax jurisdiction

Eni do Brasil Investimentos em Exploração e Produção de Petróleo Ltda

Residence tax jurisdiction

Finproject Brasil Industria De Solados Eireli

Business activity

Dormant

Sales, Marketing or Distribution

Eni business segment

Exploration & Production

Chemicals

BRITISH VIRGIN ISLANDS



(€ thousand)

Full year 2023

| | | | | | | | |
|--|----|---------------------------------|-----------|------------------------------|--|--------------------|--|
| Total revenues | | Profit (loss) before Income tax | | Cash Tax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | | | | | | | |
| Stated capital | 46 | Accumulated Earnings | (723,278) | Number of Employees (number) | | Tangible Assets | |

Eni Group constituent entities included in the tax jurisdiction

Burren Energy Congo Ltd *

Residence tax jurisdictionBusiness activity

Manufacturing or Production

Eni business segment

Exploration & Production

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

CANADA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|---------------------------------|-------------|------------------------------|-----|--------------------|-----|
| Total revenues | 10,679 | Profit (loss) before Income tax | 2,211 | Cash Tax Paid | 911 | Income Tax Accrued | 563 |
| Revenues - related party transaction | 90 | | | | | | |
| Revenues - non-related party transaction | 10,589 | | | | | | |
| Stated capital | 3,642,761 | Accumulated Earnings | (3,326,562) | Number of Employees (number) | 31 | Tangible Assets | 450 |

Eni Group constituent entities included in the tax jurisdiction

BioBag Inc

Residence tax jurisdictionBusiness activity

Sales, Marketing or Distribution

Eni business segment

Chemicals

Eni Canada Holding Ltd

Holding shares or Other Equity Instruments

Exploration & Production

First Calgary Petroleums LP*

Manufacturing or Production

Exploration & Production

First Calgary Petroleums Partner Co ULC

Holding shares or Other Equity Instruments

Exploration & Production

Foam Creations (2008) Inc

Manufacturing or Production

Chemicals

(*) Company resident in the United States.

CAYMAN ISLANDS



(€ thousand)

Full year 2023

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

Eni Group constituent entities included in the tax jurisdiction

Eni Indonesia Ots 1 Ltd *

Residence tax jurisdictionBusiness activity

Legal Owner of a Licence

Eni business segment

Exploration & Production

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

COLOMBIA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-------|---------------------------------|---------|------------------------------|---|--------------------|-------|
| Total revenues | 223 | Profit (loss) before Income tax | (929) | CashTax Paid | | Income Tax Accrued | |
| Revenues - related party transaction | | | | | | | |
| Revenues - non-related party transaction | 223 | | | | | | |
| Stated capital | 5,402 | Accumulated Earnings | (1,151) | Number of Employees (number) | 9 | Tangible Assets | 3,715 |

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

| | | | | | | | |
|--|--|--|--|--|--|------------|--|
| Inveese SAS | | | | Manufacturing or Production | | Plentitude | |
| Eni Plentitude Investment Colombia SAS | | | | Holding shares or Other Equity Instruments | | Plentitude | |
| Eni Plentitude Technical Services Colombia SAS | | | | Administrative, Management or Support Services | | Plentitude | |

ECUADOR



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|---------------------------------|--------|------------------------------|-------|--------------------|--------|
| Total revenues | 137,300 | Profit (loss) before Income tax | 16,335 | CashTax Paid | 3,033 | Income Tax Accrued | 3,711 |
| Revenues - related party transaction | 2,375 | | | | | | |
| Revenues - non-related party transaction | 134,925 | | | | | | |
| Stated capital | 123 | Accumulated Earnings | 74,540 | Number of Employees (number) | 473 | Tangible Assets | 17,058 |

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

| | | | | | | | |
|----------------|--|--|--|----------------------------------|--|----------------------|--|
| Eni Ecuador SA | | | | Sales, Marketing or Distribution | | Enilive and Refining | |
| Esacontrol SA | | | | Manufacturing or Production | | Enilive and Refining | |
| Esain SA | | | | Sales, Marketing or Distribution | | Enilive and Refining | |
| Tecnoesa SA | | | | Manufacturing or Production | | Enilive and Refining | |

MEXICO



(€ thousand)

Full year 2023

| | | | | | | | |
|--|------------|---------------------------------|-----------|------------------------------|-------|--------------------|-----------|
| Total revenues | 15,611,885 | Profit (loss) before Income tax | 24,297 | CashTax Paid | 844 | Income Tax Accrued | 2,825 |
| Revenues - related party transaction | 11,745,835 | | | | | | |
| Revenues - non-related party transaction | 3,866,050 | | | | | | |
| Stated capital | 5,974 | Accumulated Earnings | (273,951) | Number of Employees (number) | 1,100 | Tangible Assets | 2,112,447 |

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

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

UNITED STATES



(€ thousand)

Full year 2023

| | | | | | | | |
|--|-----------|------------------------------------|-------------|-------------------------------------|--------|-----------------------|-----------|
| Total revenues | 7,106,899 | Profit (loss) before Income tax | (793,906) | Cash Tax Paid | 18,022 | Income Tax Accrued | 13,209 |
| Revenues - related party transaction | 2,052,306 | | | | | | |
| Revenues - non-related party transaction | 5,054,593 | | | | | | |
| Stated capital | 6,781,141 | Accumulated Earnings | (2,460,215) | Number of Employees (num ber) | 345 | Tangible Assets | 3,168,595 |

Eni Group constituent entities
included in the tax jurisdiction
Residence tax jurisdiction
Business activity
Eni business segment

| <u>Eni Group constituent entities included in the tax jurisdiction</u> | <u>Residence tax jurisdiction</u> | <u>Business activity</u> | <u>Eni business segment</u> |
|--|-----------------------------------|---|--------------------------------------|
| BioBag Americas Inc | | Sales, Marketing or Distribution | Chemicals |
| Brazoria Class B Member Llc | | Holding shares or Other Equity Instruments | Plenitude |
| Brazoria County Solar Project Llc | | Manufacturing or Production | Plenitude |
| Brazoria HoldCo Llc | | Holding shares or Other Equity Instruments | Plenitude |
| BT Kellam Solar Llc | | Manufacturing or Production | Plenitude |
| Corazon Energy Class B Llc | | Holding shares or Other Equity Instruments | Plenitude |
| Corazon Energy Llc | | Manufacturing or Production | Plenitude |
| Corazon Energy Services Llc | | Holding shares or Other Equity Instruments | Plenitude |
| Corazon Tax Equity Partnership Llc | | Holding shares or Other Equity Instruments | Plenitude |
| Eni America Ltd | | Holding shares or Other Equity Instruments | Exploration & Production |
| Eni BB Petroleum Inc | | Manufacturing or Production | Exploration & Production |
| Eni Finance USA Inc (in liquidazione) | | Internal Group Finance | Corporate and financial subsidiaries |
| Eni GoM Llc | | Manufacturing or Production | Exploration & Production |
| Eni Marketing Inc | | Sales, Marketing or Distribution | Exploration & Production |
| Eni New Energy US Inc | | Holding shares or Other Equity Instruments | Plenitude |
| Eni New Energy US Holding Llc | | Holding shares or Other Equity Instruments | Plenitude |
| Eni New Energy US Investing Inc | | Holding shares or Other Equity Instruments | Plenitude |
| Eni Next Llc | | Holding shares or Other Equity Instruments | Corporate and financial subsidiaries |
| Eni Oil & Gas Inc | | Manufacturing or Production | Exploration & Production |
| Eni Petroleum Co Inc | | Manufacturing or Production | Exploration & Production |
| Eni Petroleum US Llc | | Manufacturing or Production | Exploration & Production |
| Eni Sustainable Mobility US Inc | | Holding shares or Other Equity Instruments | Enilive and Refining |
| Eni Trading & Shipping Inc | | Sales, Marketing or Distribution | Enilive and Refining |
| Eni US Operating Co Inc | | Manufacturing or Production | Exploration & Production |
| Eni USA Gas Marketing Llc | | Sales, Marketing or Distribution | Exploration & Production |
| Eni USA Inc | | Manufacturing or Production | Exploration & Production |
| Eni USA R&M Co Inc | | Sales, Marketing or Distribution | Enilive and Refining |
| Kellam Solar Class B Llc | | Holding shares or Other Equity Instruments | Plenitude |
| Kellam Tax Equity Partnership Llc | | Holding shares or Other Equity Instruments | Plenitude |
| Novamont North America Inc | | Wholesale of industrial chemicals | Chemicals |
| Guajillo Energy Storage Llc | | Manufacturing or Production | Plenitude |
| Padanaplast America Llc | | Sales, Marketing or Distribution | Chemicals |
| Versalis Americas Inc | | Sales, Marketing or Distribution | Chemicals |

VENEZUELA



(€ thousand)

Full year 2023

| | | | | | | | |
|--|---------|------------------------------------|----------|------------------------------------|-------|-----------------------|--------|
| Total revenues | 319,926 | Profit (loss) before Income tax | (61,953) | Cash Tax Paid | 2,354 | Income Tax Accrued | 4,768 |
| Revenues - related party transaction | 22,140 | | | | | | |
| Revenues - non-related party transaction | 297,786 | | | | | | |
| Stated capital | 62,069 | Accumulated Earnings | (716) | Number of Employees (number) | 125 | Tangible Assets | 35,569 |

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

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

Commodity Trading

Eni is member of the Extractive Industry Transparency Initiative “EITI” through its participation to the Company constituency of the non-profit association. In light of Eni’s continuous improvement towards meeting all the Expectations for EITI supporting companies, from 2023 financial year we are disclosing data on commodity trading as per Expectation 4.2 “Sale of the state’s share of production or other revenues collected in-kind”, which provides that companies buying oil and gas are encouraged to disclose volumes received from the state or SOE (state-owned entities) and payments made for the purchase of oil and gas at home countries. As part of this, we are disclosing data on purchases of the state’s share of production and other in-kind revenues from EITI countries where the selling entity is a government agency or SOE or a third party appointed to sell on their behalf. In compliance with the recommendations of the Standard, we have been granted prior consent from the states or SOEs in EITI-implementing countries before disclosing such data on commodity trading. Data on commodity trading has also been provided for non-EITI countries; in that case names of the counterparties of the trading have not been disclosed.

Eni discloses both volumes and values (amounts paid) aggregated by individual seller (where the seller is any company that is wholly, or majority owned by the state) for purchases of commodities delivered in the year, as well as the Group’s counterparty of each transaction, “the buying entity”.

Eni adopts the EITI recommendation with regards to obtaining the prior consent of the concerned countries before the publication of the procurement data concerning them. Therefore, disclosures under the category “Other Countries”, aggregate data on Eni’s purchases from: (i) SOE in non-EITI Countries and (ii) EITI countries where Requirement 4.2 is not applicable by virtue of the systematic transparency implemented by their governments (like Norway) or which have denied consent to the publication of data on commodity trading.

Disclosure of aggregate volumes and value by individual seller

Full year 2023

| 1. Who is selling the product | | | | 2. Who is buying the product | | 3. What product is being bought | | 4. What does the buyer pay to the seller for the product | |
|---|---|-------------------------------------|--|--|---|---------------------------------|---|--|-------------------------|
| Core Information | | Additional Information | | Core Information | Additional Information | Core Information | | Core Information | Additional Information |
| Name of Country of Seller of Government Share of Production | Name of Counterparty SOE or seller of the state share of production | Counterparty state owned percentage | Type of state owned oil | Buying Entity | Beneficial Ownership | Product Type | Volumes Purchased (bbl/(km ³)) ¹ | Amounts paid (EUR) | Fees, Charges & Credits |
| Congo | République du Congo | | Profit Oil • Taxes and royalties in kind | Eni Congo SAU | Eni SpA | Crude | 1,472,409 | 111,777,502 | |
| Congo | Société Nationale des Pétroles du Congo | 100% | Equity production | Eni Congo SAU | Eni SpA | Crude | 26,366 | 1,975,910 | |
| Other non EITI Countries | | | | leoc Production BV | Eni SpA | Crude | 8,907,811 | 336,906,000 | |
| Other non EITI Countries | | | | Eni Trade & Biofuels Spa | Eni SpA | Crude | 35,731,529 | 3,329,530,862 | |
| Other non EITI Countries | | | | Eni Trade & Biofuels Spa | Eni SpA | Crude | 8,028,559 | 597,848,201 | |
| Other non EITI Countries | | | | Eni Trade & Biofuels Spa | Eni SpA | Crude, Product | 39,362,725 | 3,274,981,466 | |
| Other non EITI Countries | | | | Eni Trade & Biofuels Spa | Eni SpA | Product | 12,612,198 | 1,877,047,540 | |
| Other non EITI Countries | | | | Eni SpA | 32,4% - Italian State 67,6% - Other shareholders | Gas | 22,688,690 | 10,868,496,159 | |
| Other non EITI Countries | | | | Eni North Africa - Libyan Branch - Libya | Eni SpA | Gas | 1,796,381 | 567,540,786 | |
| Other non EITI Countries | | | | Eni G&P Trading BV | Eni SpA | Gas | 6,164,138 | 2,570,129,799 | |
| Total | | | | | | | | 23,535,634,225 | |

¹Note: For Eni Trade & Biofuels Spa is used the conversion factor: 1bbl=140kg



Eni SpA

Headquarters

Piazzale Enrico Mattei, 1 - Rome - Italy

Capital Stock as of December 31, 2023: € 4,005,358,876.00 fully paid

Tax identification number 00484960588

Branches

Via Emilia, 1 - San Donato Milanese (Milan) - Italy

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

Contacts

eni.com

+39-0659821

800940924

segreteria.societaria.azionisti@eni.com

Investor Relations

Piazza Ezio Vanoni, 1 - 20097 San Donato Milanese (Milan)

Tel. +39-0252051651 - Fax +39-0252031929

e-mail: investor.relations@eni.com

