

Eni

Country
by Country
Report
2020





Mission

We are an energy company.

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

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

Global goals for a sustainable development

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



Country-by-Country Report 2020

2	Introduction
3	Eni Group organizational structure
5	Basis of presentation
10	Country-by-Country Report
10	Eni Group – summary
12	Europe
20	Africa
23	Asia and Oceania
27	Americas

Overview

In 2020 the Eni Group and many of its consolidated subsidiaries reported significant losses in their financial statements driven by the economic downturn due to the COVID-19 pandemic, which negatively and significantly affected demands and prices for hydrocarbons, with international prices for international crude oil benchmarks down to their lowest levels of the last decade. Market demand and prices of hydrocarbons are the main drivers of the Company's results. The contraction of the turnover reduced the Eni Group companies' taxable results leading to a sharp fall in the cash taxes paid (€2 billion) to the tax jurisdictions where the Group was operating. Cash taxes were mainly in line with income taxes accrued in the year. It is worth mentioning that a large part of the cash taxes paid in 2020 related to taxes paid-in kind, which were settled by the First Party on behalf of Eni as part of the production sharing contracts to which the Company is party, apportioning a corresponding share of profit oil of the Company, converted in cash based on the market prices of crude oil. The severity of the downturn is highlighted by comparing the cash taxes paid in 2020 with the approximately €5 billion amount of cash taxes reported in 2019, representing a 60% decline. Furthermore, when reviewing data on a country-by-country bases, there were several instances of low correlation between the amount of cash taxes and the taxable result, with the latter negatively and significantly affected by extraordinary charges, non-deductible losses and other tax optimizations resulting in the actual payment of cash taxes notwithstanding pre-tax losses in a number of tax jurisdictions, or a fiscal take double or triple the taxable result. Overall, in 2020 the Eni Group paid €2 billion of cash taxes despite a Group consolidated loss before income taxes of about €6 billion (source Eni's Annual Report for the year 2020) or aggregated losses of €13 billion relating to the complex of tax jurisdictions where the Group was operating.

The health emergency relating to the COVID-19 pandemic caused significant disruptions at the Group operating activities as well as the need to comply with health and safety procedures adopted by states, which limited the access of foreign people or imposed travel bans. Therefore, the great majority of the Italian personnel seconded at our foreign subsidiaries or local branches was relocated to Italy, whereas temporary shutdowns of field operations or a slowdown of activities at construction sites drove a reduction in the number of contractors working on behalf of Eni, which will presumably be called back as soon as the activity recovers. Overall, the Group recorded a reduction of approximately 750 in the number of full-time employees and contractors as a result of the pandemic downturn, which mainly regarded operating activities in E&P countries.

Introduction

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

Eni adheres to the principles of the OECD's BEPS project and the Group's tax strategy fully upholds those principles. Management decisions are driven by industrial and commercial objectives, and tax considerations support the achievement of those objectives. Eni does not set up artificial contractual schemes that are purely tax driven. The Group's core hydrocarbon exploration, development and extraction business, which generates almost all of the income taxes incurred by Eni, is subject to taxation in the countries owning oil and gas reserves and where the Group oil&gas

operations are carried out, in accordance with local contractual provisions and tax rules. Therefore, Eni fulfils its tax obligations in the countries where the Group's economic activity is pursued and where value is generated.

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

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

Eni Group organizational structure

1. *Subsidiary undertakings*

As at December 31, 2020, the Eni Group organizational structure was as follows:

		Italy	Outside Italy
Subsidiary undertakings	233	47	186
Exploration & Production segment	136	8	128
Other business activities	97	39	58

The 128 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 128 subsidiary undertakings engage in exploration, field development and extraction of hydrocarbons in 42 countries. Operations are based on concessions awarded by governments or on production sharing contracts with governments or state-owned petroleum companies. These contracts apportion the volumes of hydrocarbons produced between the Eni subsidiaries and the government/state-owned entities according to variable schemes. Therefore, the amount of taxes is totally unrelated to the jurisdiction where the Eni subsidiary is incorporated. E&P subsidiaries are either incorporated in the countries where they are conducting the business, or they can be incorporated in a third country and are conducting the business through a permanent establishment (PE), whose income is subject to taxation in accordance with the tax laws of the country where operations are carried out.

The breakdown by jurisdiction of the 128 E&P subsidiaries incorporated outside Italy is given below:

- 71 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.
- 57 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, refining and marketing of petroleum products, production and sale of chemical products, and business support services, in particular finance and insurance – those outside Italy are conducted mainly in Europe, through local subsidiaries. There are 58 of these local subsidiaries: 4 subsidiaries in Global Gas & LNG Portfolio, 21 subsidiaries in Refining & Marketing, 13 subsidiaries in Chemicals, 3 subsidiaries in Eni gas e luce, 6 subsidiaries in Renewables and 11 subsidiaries in “Corporate and other activities” segment, 4 of which provide financial services to the Group companies. Amounts for all the 233 Eni subsidiaries as at December 31, 2020, are included in the CbC Report below.

2. Joint operations

Eni participates to 9 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. 5 of these joint operations are incorporated outside Italy.

Amounts for Eni's joint operations as at December 31, 2020, 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, 2020, Eni retained control over 5 subsidiaries that can be classified as entities incorporated in “Low-Tax Jurisdictions” under Italian law. According to Italian tax rules, entities qualifies as low-tax subjects when their applicable statutory tax rate is lower than 50% of that current in Italy (27.9%; Italian corporate tax rate) and their taxable income derives for more than one third from certain types of revenues and gains. The tax regime applicable to these entities is the following:

- 4 entities are subject to taxation in Italy and for this purpose they are included in the tax return presented by the parent company Eni SpA;
- 1 entity is taxed in accordance to the tax rules of the jurisdictions of residence due to the waiver obtained from the Italian tax administration based on the level of local taxation.

Basis of presentation

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

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

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

➤ Country-by-Country

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

➤ Payments to Governments

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

Reporting MNE and constituent entities

The constituent entities comprise all of the subsidiary undertakings controlled directly or indirectly by Eni SpA, which is the ultimate parent company of the Eni Group. Eni SpA has an obligation to transmit the data provided in this report to the Italian Tax Agency. The data in this report are those of the companies included in Eni SpA’s consolidated financial statements, prepared in accordance with international financial reporting standards (IFRS), and those of certain subsidiaries excluded from consolidation because of immateriality or because their consolidation does not entail any effect on the Group consolidated results of operations. Furthermore, this report includes the data for proportionally-consolidated entities (joint operations).

Treatment of permanent establishments (PE)

The data for branches and PEs of the constituent entities are reported by reference to the tax jurisdiction in which the PE is located and is operating and not by reference to the tax jurisdiction of residence of the legal entity of which the PE is a part. Residence tax jurisdiction reporting for the business legal entity of which the permanent establishment is a part exclude financial data related to the permanent establishment.

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

Source of data

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

Reporting period

The reporting period is the fiscal year 2020 of the parent company Eni SpA, which is the calendar year.

Structure and content

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

Content of each country statement

The following aggregate data are given for each tax jurisdiction:

• Total revenues

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

• Profit (loss) before income tax

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

Consistently with the reporting criteria applying to revenues, pre-tax profits of the Group constituent entities are stated net of inter-company dividends. This treatment is aimed at achieving greater alignment between cash taxes and locally-generated profits, because the above mentioned dividends are excluded from taxation in the recipient's residence tax jurisdiction or are subject to a minimal tax rate as in the case of Italy² due to their being paid out of earnings that have been taxed in the tax jurisdictions where they have been generated.

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

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

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

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

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

- **Taxes in-kind**

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

- **Stated capital**

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

- **Accumulated earnings**

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

- **Number of employees**

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

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

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

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

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

- **Business activity**

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

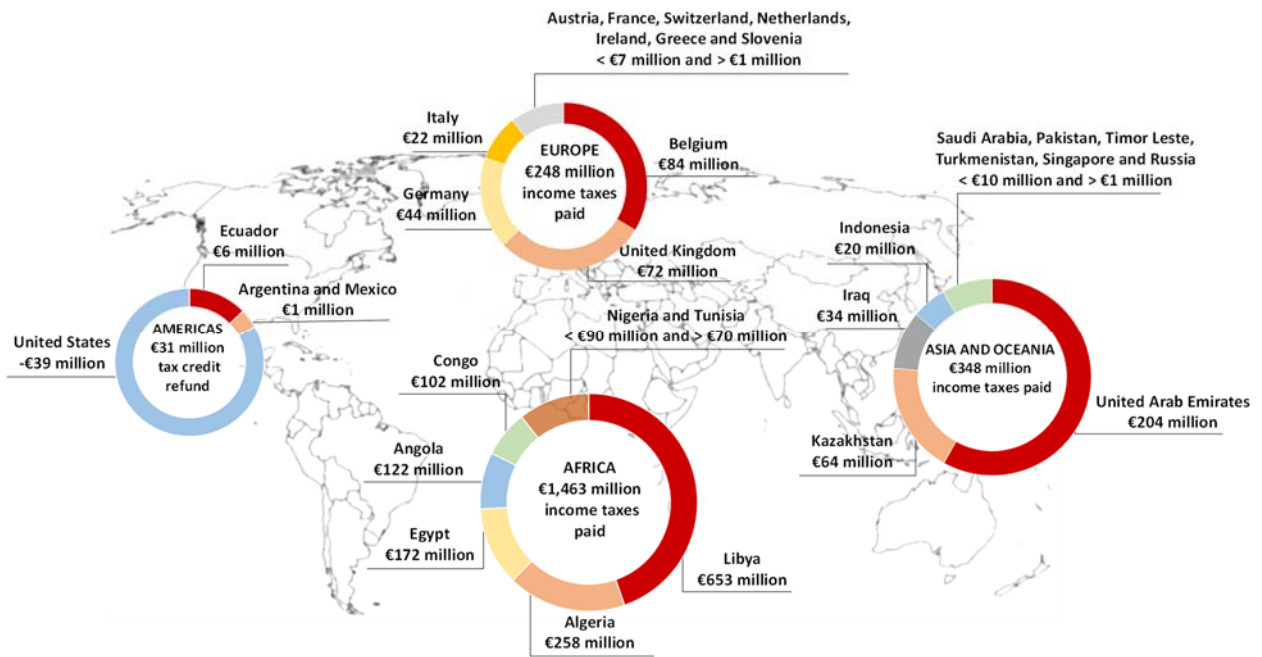
- **Eni business area**

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

Reporting currency

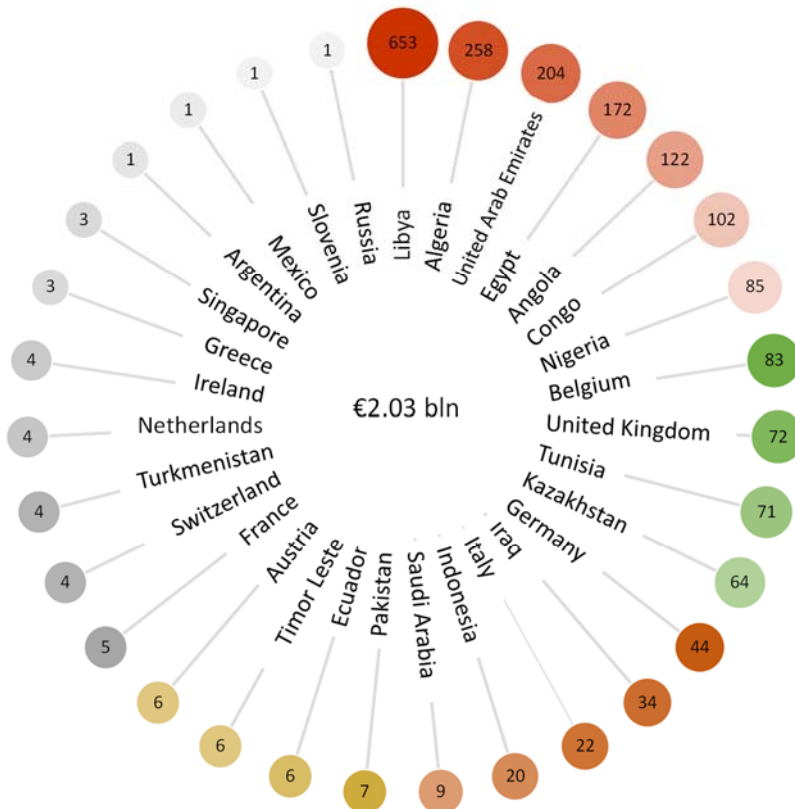
The reporting currency is the euro. Amounts are stated in thousands of euros. Amounts reported in currencies other than the euro have been translated into euros at the average exchange rate for the fiscal year.

The following chart summarizes the tax contributions made by Eni Group in the countries where it operates in 2020.



Income Taxes Paid in 2020

(€ million)



Eni Group – summary

Full year 2020	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
EUROPE	56,864,810	(12,413,890)	248,222	145,553	81,142,687	30,090,927	24,843	15,324,721
Albania	1	(1,757)						
Austria	772,487	23,465	5,611	4,011	132,278	69,429	131	115,928
Belgium	1,685,665	235,503	83,062	53,527	1,630,888	59,333	233	2,133
Cyprus	1	(12,280)			582,002	(319,321)	28	18,558
Czech Republic	5,485	(50)	97	83			15	834
Denmark	538	66	14	1			2	
France	2,877,270	29,085	5,412	17,091	268,661	(3,442)	791	304,877
Germany	1,714,444	(8,524)	43,731	2,056	94,145	(10,088)	531	350,815
Greece	228,467	16,563	2,935	6,214	19,182	10,815	113	2,011
Greenland	9	(365)						
Hungary	164,535	(5,840)	58	64	12,336	(9,341)	152	25,534
Ireland	157,222	64,466	3,976	7,966	500,000	75,813	17	
Italy	30,493,152	(6,875,544)	21,680	40,611	19,998,440	25,637,788	21,642	11,999,491
Jersey	21,689	18,021			26,428	26,150		7,295
Malta								
Montenegro	57	(2,504)					10	12,562
Netherlands	1,098,882	(4,032,978)	4,224	310	52,937,933	2,282,610	65	29,895
Poland	3,023	913	177	(34)			6	244
Portugal	2	(108)						
Romania	2,366	244	104	165			11	472
Slovakia	788	(189)		(6)			5	4
Slovenia	37,346	3,694	646	558	12,957	18,888	36	1,820
Spain	225,884	678	115	161	17,299	407	93	17,571
Sweden	2,018	64	166	(32)			1	
Switzerland	615,323	27,211	4,346	5,039	103,639	27,624	80	80,822
Turkey	14,527	9,368	147	157	2	715	9	20,144
Ukraine	46	(655)			2,328	(2,894)	6	4
United Kingdom	16,743,583	(1,902,437)	71,721	7,611	4,804,169	2,226,441	866	2,333,707
AFRICA	8,910,723	(150,580)	1,463,009	1,429,958	424,572	496,527	10,718	24,968,051
Algeria	777,757	(1,011,177)	258,444	224,509	12		737	1,988,267
Angola	1,424,029	(128,788)	121,776	105,883			293	3,783,773
Congo	799,156	(300,557)	102,339	102,277	400,247	(1,555,672)	460	3,041,682
Democratic Republic of the Congo	10	(95)			833	(1,505)		
Egypt	2,504,860	985,878	171,910	239,183	15	403	2,860	8,047,271
Gabon	7,719	(26,726)			6,552	(95,014)	15	10,887
Ghana	643,949	72,019	9		14,277	(4,069)	176	1,780,650
Ivory Coast		(7,360)					2	315

Full year 2020	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
Kenya	495	(1,891)					9	1,329
Libya	1,849,989	297,680	653,206	627,027			4,372	3,010,059
Morocco	578	(2,044)					2	35
Mozambique	48,337	(25,083)					134	755,636
Nigeria	753,778	36,424	84,653	74,136	2,543	2,152,382	1,148	2,272,250
South Africa	58	(1,276)					4	1,529
Tunisia	100,008	(37,584)	70,672	56,943	93	2	506	274,368
ASIA AND OCEANIA	4,683,473	329,856	348,180	275,294	178,567	(167,119)	3,918	15,449,922
Australia	143,325	20,236	(2,047)	(2,287)	127,749	(127,071)	87	628,225
Bahrain	94	(4,073)					1	8,775
China	75,540	5,903			5,069	(10,741)	63	9,883
India	311	(8,764)		(488)	219	(239)	4	381
Indonesia	314,390	(147,563)	19,509	17,772			324	867,201
Iran	16,226	128		64				
Iraq	392,334	2,463	33,934	33,988			431	629,900
Kazakhstan	1,367,549	280,698	63,888	59,138	16,828	(6,924)	1,510	10,631,079
Lebanon	979	(26,027)						886
Myanmar	733	(9,621)					22	35,133
Oman	806	(35,018)					11	2,013
Pakistan	95,386	2,766	7,180	178	568	3	297	58,167
Russia	122,485	41,695	628	488	28,081	(22,151)	62	241,927
Saudi Arabia	154,987		8,838					
Singapore	1,231,481	9,953	2,543	5,371	53	4	37	8,972
South Korea	508	(7)	(1)	1			3	
Timor Leste	63,414	(30,193)	5,836	8,496			3	81,157
Turkmenistan	79,109	(32,527)	4,249				936	459,778
United Arab Emirates	600,723	245,747	203,623	152,573			84	1,710,735
Vietnam	23,093	14,060					43	75,710
AMERICAS	2,673,155	(855,620)	(30,969)	15,851	6,545,603	(7,042,470)	1,117	3,615,442
Argentina	819	(5,047)	832	832	11,397	(5,880)	2	
Bahamas					2			
Bermuda	12	(105)			38,227	331,881		
Brazil	6	(66)			270,348	(270,366)		
British Virgin Islands					44	(767,431)		
Canada					2,323,699	(2,951,261)		
Cayman Islands								
Ecuador	115,455	13,420	5,967	4,378	201	38,551	497	31,695
Mexico	206,646	(134,075)	799	105		(218,464)	176	862,929
United States	1,975,602	(639,680)	(38,638)	(10,499)	3,858,201	(3,190,419)	318	2,664,202
Venezuela	374,615	(90,067)	71	21,035	43,484	(9,081)	124	56,616
Eni Group	73,132,161	(13,090,234)	2,028,442	1,866,656	88,291,429	23,377,865	40,596	59,358,136

EUROPE

Italy	Total revenues	Profit (loss) before Income tax	Income Tax Paid ^(a) (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	30,493,152	(6,875,544)	21,680	40,611	19,998,440	25,637,788	21,642	11,999,491
Revenues - related party transaction	10,861,878							
Revenues - non-related party transaction	19,631,274							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>			<u>Eni business segment</u>	
Agenzia Giornalistica Italia SpA				Administrative, Management or Support Services			Corporate and financial subsidiaries	
Anic Partecipazioni SpA (in liquidation)				Dormant			Other activities	
CGDB Enrico Srl				Manufacturing or Production			Renewables	
CGDB Laerte Srl				Manufacturing or Production			Renewables	
Costiero Gas Livorno SpA ⁽¹⁰⁾				Sales, Marketing or Distribution			Refining & Marketing	
D-Service Media Srl (in liquidation)				Administrative, Management or Support Services			Corporate and financial subsidiaries	
D-Share SpA				Administrative, Management or Support Services			Corporate and financial subsidiaries	
Ecofuel SpA				Manufacturing or Production			Refining & Marketing	
Eni Angola SpA				Manufacturing or Production			Exploration & Production	
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 Fuel SpA				Sales, Marketing or Distribution			Refining & Marketing	
Eni Gas e Luce SpA				Sales, Marketing or Distribution			Eni gas e luce	
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 Mediterranea Idrocarburi SpA				Manufacturing or Production			Exploration & Production	
Eni Mozambico SpA				Research and Development			Exploration & Production	
Eni New Energy SpA				Research and Development			Renewables	
Eni Nuova Energia Srl				Manufacturing or Production			Corporate and financial subsidiaries	
Eni Rewind SpA				Environmental remediation activity and waste management			Other activities	
Eni SpA				Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services; Research and Development			Corporate and financial subsidiaries	
Eni Timor Leste SpA				Research and Development			Exploration & Production	
Eni Trade & Biofuels SpA				Sales, Marketing or Distribution			Refining & Marketing	
Eni Trading & Shipping SpA				Sales, Marketing or Distribution			Global Gas & LNG Portfolio	
Eni West Africa SpA				Research and Development			Exploration & Production	
Eni4Cities SpA				Manufacturing or Production			Refining & Marketing	
EniPower Mantova SpA				Manufacturing or Production			Power	
EniPower SpA				Manufacturing or Production			Power	
EniProgetti SpA				Engineering services			Corporate and financial subsidiaries	
EniServizi SpA				Administrative, Management or Support Services			Corporate and financial subsidiaries	
Evolvere Smart Srl				Sales, Marketing or Distribution			Eni gas e luce	
Evolvere SpA Societa' Benefit				Sales, Marketing or Distribution			Eni gas e luce	
Evolvere Venture SpA				Sales, Marketing or Distribution			Eni gas e luce	
Floaters SpA				Manufacturing or Production			Exploration & Production	
GreenStream BV - PE				Transportation activities (via pipeline)			Global Gas & LNG Portfolio	
Ieoc SpA				Manufacturing or Production			Exploration & Production	
Industria Siciliana Acido Fosforico - ISAF - SpA (in liquidation)				Manufacturing or Production			Other activities	
Ing. Luigi Conti Vecchi SpA				Manufacturing or Production			Other activities	
LNG Shipping SpA				LNG transport services			Global Gas & LNG Portfolio	
Mozambique Rovuma Venture SpA ⁽¹⁰⁾				Research and Development			Exploration & Production	
Petroven Srl ⁽¹⁰⁾				Sales, Marketing or Distribution			Refining & Marketing	
Raffineria di Gela SpA				Manufacturing or Production			Refining & Marketing	
Raffineria di Milazzo Scpa ⁽¹⁰⁾				Manufacturing or Production			Refining & Marketing	
SEA SpA				Administrative, Management or Support Services			Eni gas e luce	
SeaPad SpA				Administrative, Management or Support Services			Refining & Marketing	
Serfactoring SpA				Regulated financial services			Corporate and financial subsidiaries	
Servizi Aerei SpA				Administrative, Management or Support Services			Corporate and financial subsidiaries	
Servizi Fondo Bombole Metano SpA				Provision of Services to Unrelated Parties			Refining & Marketing	
Societa' EniPower Ferrara Srl ⁽¹⁰⁾				Manufacturing or Production			Power	
Societa' Petrolifera Italiana SpA				Manufacturing or Production			Exploration & Production	
Trans Tunisian Pipeline Co SpA				Transportation activities (via pipeline)			Global Gas & LNG Portfolio	
Versalis SpA				Manufacturing or Production			Chemicals	
Wind Park Laterza Srl				Manufacturing or Production			Renewables	

(a) Data do not include tax credit of €40 million divested to financing institutions.

Albania	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1	(1,757)						
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	1							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Albania - Eni Albania BV - PE			Netherlands	Research and Development				Exploration & Production

Austria	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	772,487	23,465	5,611	4,011	132,278	69,429	131	115,928
<i>Revenues - related party transaction</i>	237,805							
<i>Revenues - non-related party transaction</i>	534,682							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Austria GmbH				Sales, Marketing or Distribution				Refining & Marketing
Eni Marketing Austria GmbH				Sales, Marketing or Distribution				Refining & Marketing
Eni Mineralölhandel GmbH				Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

Belgium	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1,685,665	235,503	83,062	53,527	1,630,888	59,333	233	2,133
<i>Revenues - related party transaction</i>	1,249,198							
<i>Revenues - non-related party transaction</i>	436,467							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Banque Eni SA				Regulated financial services				Corporate and financial subsidiaries
Eni Finance International SA				Internal Group Finance				Corporate and financial subsidiaries
Eni SpA - PE			Italy	Sales, Marketing or Distribution				Corporate and financial subsidiaries
Eni Trading & Shipping SpA - PE			Italy	Sales, Marketing or Distribution				Global Gas & LNG Portfolio
Eni Venezuela E&P Holding SA				Holding shares or Other Equity Instruments				Exploration & Production
Versalis International SA				Sales, Marketing or Distribution				Chemicals

Cyprus	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1	(12,280)			582,002	(319,321)	28	18,558
<i>Revenues - related party transaction</i>	1							
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Cyprus Ltd				Research and Development				Exploration & Production

Czech Republic	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	5,485	(50)	97	83			15	834
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	5,485							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Austria GmbH - PE			Austria	Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

Eni/Country-by-Country Report

Denmark	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	538	66	14	1			2	
<i>Revenues - related party transaction</i>	<i>543</i>							
<i>Revenues - non-related party transaction</i>	<i>(5)</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

France	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	2,877,270	29,085	5,412	17,091	268,661	(3,442)	791	304,877
<i>Revenues - related party transaction</i>	<i>60,367</i>							
<i>Revenues - non-related party transaction</i>	<i>2,816,903</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni France Sàrl				Sales, Marketing or Distribution				Refining & Marketing
Eni Gas & Power France SA				Sales, Marketing or Distribution				Eni gas e luce
Eni Mozambique Engineering Ltd - PE			United Kingdom	Administrative, Management or Support Services				Exploration & Production
Eni SpA - PE			Italy	Sales, Marketing or Distribution				Corporate and financial subsidiaries
Versalis France SAS				Manufacturing or Production				Chemicals
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

Germany	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1,714,444	(8,524)	43,731	2,056	94,145	(10,088)	531	350,815
<i>Revenues - related party transaction</i>	<i>134,370</i>							
<i>Revenues - non-related party transaction</i>	<i>1,580,074</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Bayernoil Raffineriegesellschaft mbH ⁽¹⁰⁾				Manufacturing or Production				Refining & Marketing
Eni Deutschland GmbH				Sales, Marketing or Distribution				Refining & Marketing
Eni Schmieretechnik GmbH				Sales, Marketing or Distribution				Refining & Marketing
Versalis Deutschland GmbH				Manufacturing or Production				Chemicals
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

Greece	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	228,467	16,563	2,935	6,214	19,182	10,815	113	2,011
<i>Revenues - related party transaction</i>	<i>228,031</i>							
<i>Revenues - non-related party transaction</i>	<i>436</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Gas Supply Company of Thessaloniki-Thessalia SA				Sales, Marketing or Distribution				Eni gas e luce
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

Greenland	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	9	(365)						
<i>Revenues - related party transaction</i>	<i>4</i>							
<i>Revenues - non-related party transaction</i>	<i>5</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Denmark BV - PE		Netherlands		Research and Development				Exploration & Production

Hungary	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	164,535	(5,840)	58	64	12,336	(9,341)	152	25,534
<i>Revenues - related party transaction</i>	<i>5,203</i>							
<i>Revenues - non-related party transaction</i>	<i>159,332</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Dunastyr Polisztirolgyártó Zártkörűen Működő Részvénytársaság				Manufacturing or Production				Chemicals
Eni Austria GmbH - PE		Austria		Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Ireland	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	157,222	64,466	3,976	7,966	500,000	75,813	17	
<i>Revenues - related party transaction</i>	<i>85,860</i>							
<i>Revenues - non-related party transaction</i>	<i>71,362</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Insurance Designated Activity Company				Insurance				subsidiaries
Eni Ireland BV - PE		Netherlands		Research and Development				Exploration & Production

Jersey	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	21,689	18,021			26,428	26,150		7,295
<i>Revenues - related party transaction</i>	<i>(363)</i>							
<i>Revenues - non-related party transaction</i>	<i>22,052</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Transmediterranean Pipeline Co Ltd* (JO)				Transportation activities (via pipeline)				Global Gas & LNG Portfolio

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

Malta	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020								
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni North Africa BV - PE		Netherlands		Manufacturing or Production				Exploration & Production

Eni/Country-by-Country Report

Montenegro	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	57	(2,504)					10	12,562
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>57</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Montenegro BV - PE			Netherlands	Research and Development				Exploration & Production

Netherlands	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1,098,882	(4,032,978)	4,224	310	52,937,933	2,282,610	65	29,895
<i>Revenues - related party transaction</i>	<i>19,148</i>							
<i>Revenues - non-related party transaction</i>	<i>1,079,734</i>							

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

(*) Company resident in Luxembourg.

Poland	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	3,023	913	177	(34)			6	244
<i>Revenues - related party transaction</i>	<i>1,140</i>							
<i>Revenues - non-related party transaction</i>	<i>1,883</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Portugal	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	2	(108)						
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>2</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Portugal BV - PE		Netherlands		Research and Development				Exploration & Production

Romania	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	2,366	244	104	165			11	472
<i>Revenues - related party transaction</i>	<i>427</i>							
<i>Revenues - non-related party transaction</i>	<i>1,939</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Austria GmbH - PE		Austria		Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Slovakia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	788	(189)		(6)			5	4
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>788</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Austria GmbH - PE		Austria		Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

Slovenia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	37,346	3,694	646	558	12,957	18,888	36	1,820
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>37,346</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Adriaplin Podjetje za distribucijo zemeljskega plina doo Ljubljana				Sales, Marketing or Distribution				Eni gas e luce

Eni/Country-by-Country Report

Spain	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	225,884	678	115	161	17,299	407	93	17,571
<i>Revenues - related party transaction</i>	<i>19,384</i>							
<i>Revenues - non-related party transaction</i>	<i>206,500</i>							

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Iberia SLU		Sales, Marketing or Distribution	Refining & Marketing
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

Sweden	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	2,018	64	166	(32)			1	
<i>Revenues - related party transaction</i>	<i>301</i>							
<i>Revenues - non-related party transaction</i>	<i>1,717</i>							

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

Switzerland	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	615,323	27,211	4,346	5,039	103,639	27,624	80	80,822
<i>Revenues - related party transaction</i>	<i>8,060</i>							
<i>Revenues - non-related party transaction</i>	<i>607,263</i>							

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Suisse SA		Sales, Marketing or Distribution	Refining & Marketing
Oleodotto del Reno SA		Project study, construction and operation of pipelines	Other activities
Oleoduc du Rhône SA		Project study, construction and operation of pipelines	Refining & Marketing
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

Turkey	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	14,527	9,368	147	157	2	715	9	20,144
<i>Revenues - related party transaction</i>	<i>7,777</i>							
<i>Revenues - non-related party transaction</i>	<i>6,750</i>							

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

Ukraine	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	46	(655)			2,328	(2,894)	6	4
<i>Revenues - related party transaction</i>	<i>2</i>							
<i>Revenues - non-related party transaction</i>	<i>44</i>							

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Ukraine Llc		Research and Development	Exploration & Production

United Kingdom	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	16,743,583	(1,902,437)	71,721	7,611	4,804,169	2,226,441	866	2,333,707
<i>Revenues - related party transaction</i>	<i>6,632,596</i>							
<i>Revenues - non-related party transaction</i>	<i>10,110,987</i>							

Eni Group constituent entities
included in the tax jurisdiction

	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Burren Energy (Egypt) Ltd		Manufacturing or Production	Exploration & Production
Burren Energy India Ltd		Dormant	Exploration & Production
Burren Energy Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni AEP Ltd		Manufacturing or Production	Exploration & Production
Eni Ambalat Ltd		Legal Owner of a Licence	Exploration & Production
Eni Arguni I Ltd		Legal Owner of a Licence	Exploration & Production
Eni Australia Ltd		Manufacturing or Production	Exploration & Production
Eni BTC Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Bukat Ltd		Legal Owner of a Licence	Exploration & Production
Eni CBM Ltd		Manufacturing or Production	Exploration & Production
Eni Côte d'Ivoire Ltd		Research and Development	Exploration & Production
Eni East Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni East Sepinggan Ltd		Legal Owner of a Licence	Exploration & Production
Eni Elgin/Franklin Ltd		Manufacturing or Production	Exploration & Production
Eni Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni Hewett Ltd		Manufacturing or Production	Exploration & Production
Eni Hydrocarbons Venezuela Ltd		Manufacturing or Production	Exploration & Production
Eni India Ltd		Dormant	Exploration & Production
Eni Indonesia Ltd		Legal Owner of a Licence	Exploration & Production
Eni International NA NV Sàrl*		Holding shares or Other Equity Instruments	Exploration & Production
Eni International Resources Ltd		Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni Investments Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni JFDA 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		Manufacturing or Production	Exploration & Production
Eni Middle East Ltd		Dormant	Exploration & Production
Eni MOG Ltd (in liquidazione)		Dormant	Exploration & Production
Eni Mozambique Engineering Ltd		Administrative, Management or Support Services	Exploration & Production
Eni North Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni North Sea Wind Ltd		Manufacturing or Production	Renewables
Eni Oil Algeria Ltd		Manufacturing or Production	Exploration & Production
Eni Pakistan Ltd		Manufacturing or Production	Exploration & Production
EniProgetti SpA - PE	Italy	Engineering services	subsidaries
Eni Rapak Ltd		Legal Owner of a Licence	Exploration & Production
Eni TNS Ltd		Dormant	Exploration & Production
Eni Trading & Shipping SpA - PE	Italy	Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni UHL Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni UK Holding Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni UK Ltd		Manufacturing or Production	Exploration & Production
Eni UKCS Ltd		Manufacturing or Production	Exploration & Production
Eni ULT Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni ULX Ltd		Manufacturing or Production	Exploration & Production
Eni Ventures Plc (in liquidazione)		Dormant	Exploration & Production
Eni West Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni West Timor Ltd		Legal Owner of a Licence	Exploration & Production
Eni Yemen Ltd		Dormant	Exploration & Production
Lasmo Sanga Sanga Ltd**		Manufacturing or Production	Exploration & Production
Liverpool Bay Ltd		Dormant	Exploration & Production
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals
Versalis UK Ltd		Manufacturing or Production	Chemicals

(*) Company resident in Luxembourg.

(**) Company resident in Bermuda.

AFRICA

Algeria	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	777,757	(1,011,177)	258,444	224,509	12		737	1,988,267
<i>Revenues - related party transaction</i>	<i>438,932</i>							
<i>Revenues - non-related party transaction</i>	<i>338,825</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Algeria Exploration BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Algeria Ltd Saràl - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Algeria Production BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Oil Algeria Ltd - PE		United Kingdom		Manufacturing or Production				Exploration & Production
Eurl Eni Algérie				Dormant				Exploration & Production
First Calgary Petroleums LP - PE		Canada		Manufacturing or Production				Exploration & Production
<hr/>								
Angola	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1,424,029	(128,788)	121,776	105,883			293	3,783,773
<i>Revenues - related party transaction</i>	<i>1,105,393</i>							
<i>Revenues - non-related party transaction</i>	<i>318,636</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Angola Exploration BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Angola Production BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Angola SpA - PE		Italy		Manufacturing or Production				Exploration & Production
Eni West Africa SpA - PE		Italy		Research and Development				Exploration & Production
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals
<hr/>								
Congo	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	799,156	(300,557)	102,339	102,277	400,247	(1,555,672)	460	3,041,682
<i>Revenues - related party transaction</i>	<i>633,638</i>							
<i>Revenues - non-related party transaction</i>	<i>165,518</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Burren Energy Congo Ltd - PE		British Virgin Islands		Manufacturing or Production				Exploration & Production
Eni Congo SA				Manufacturing or Production				Exploration & Production
Versalis Congo Sarlu				Sales, Marketing or Distribution				Chemicals
<hr/>								
Democratic Republic of the Congo	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	10	(95)			833	(1,505)		
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>10</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni RD Congo SA				Research and Development				Exploration & Production
<hr/>								

Egypt	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	2,504,860	985,878	171,910	239,183	15	403	2,860	8,047,271
<i>Revenues - related party transaction</i>	<i>6,189</i>							
<i>Revenues - non-related party transaction</i>	<i>2,498,671</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Burren Energy (Egypt) Ltd - PE			United Kingdom	Manufacturing or Production				Exploration & Production
Eni New Energy Egypt SAE				Research and Development				Renewables
EniProgetti Egypt Ltd				Engineering services				subsidiaries
leoc Exploration BV - PE			Netherlands	Manufacturing or Production				Exploration & Production
leoc Production BV - PE			Netherlands	Manufacturing or Production				Exploration & Production
leoc SpA - PE			Italy	Manufacturing or Production				Exploration & Production

Gabon	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	7,719	(26,726)			6,552	(95,014)	15	10,887
<i>Revenues - related party transaction</i>	<i>3,114</i>							
<i>Revenues - non-related party transaction</i>	<i>4,605</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Gabon SA				Research and Development				Exploration & Production

Ghana	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	643,949	72,019	9		14,277	(4,069)	176	1,780,650
<i>Revenues - related party transaction</i>	<i>311,652</i>							
<i>Revenues - non-related party transaction</i>	<i>332,297</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Ghana Exploration and Production Ltd				Manufacturing or Production				Exploration & Production
Versalis Zeal Ltd				Sales, Marketing or Distribution				Chemicals

Ivory Coast	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020		(7,360)					2	315
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Côte d'Ivoire Ltd - PE			United Kingdom	Research and Development				Exploration & Production

Eni/Country-by-Country Report

Kenya	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	495	(1,891)					9	1,329
<i>Revenues - related party transaction</i>	<i>15</i>							
<i>Revenues - non-related party transaction</i>	<i>480</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Kenya BV - PE			Netherlands	Research and Development				Exploration & Production

Libya	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1,849,989	297,680	653,206	627,027			4,372	3,010,059
<i>Revenues - related party transaction</i>	<i>219,620</i>							
<i>Revenues - non-related party transaction</i>	<i>1,630,369</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni North Africa BV - PE			Netherlands	Manufacturing or Production				Exploration & Production
GreenStream BV - PE			Netherlands	Transportation activities (via pipeline)				Global Gas & LNG Portfolio

Morocco	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	578	(2,044)					2	35
<i>Revenues - related party transaction</i>	<i>3</i>							
<i>Revenues - non-related party transaction</i>	<i>575</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Maroc BV - PE			Netherlands	Research and Development				Exploration & Production

Mozambique	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	48,337	(25,083)					134	755,636
<i>Revenues - related party transaction</i>	<i>15,427</i>							
<i>Revenues - non-related party transaction</i>	<i>32,910</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Mozambico SpA - PE			Italy	Research and Development				Exploration & Production
Eni Rovuma Basin BV - PE			Netherlands	Research and Development				Exploration & Production
Mozambique Rovuma Venture SpA - PE			Italy	Research and Development				Exploration & Production

Nigeria	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	753,778	36,424	84,653	74,136	2,543	2,152,382	1,148	2,272,250
<i>Revenues - related party transaction</i>	<i>526,104</i>							
<i>Revenues - non-related party transaction</i>	<i>227,674</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Agip Energy and Natural Resources (Nigeria) Ltd				Manufacturing or Production				Exploration & Production
Nigerian Agip CPFA Ltd				Administrative, Management or Support Services				Exploration & Production
Nigerian Agip Exploration Ltd				Manufacturing or Production				Exploration & Production
Nigerian Agip Oil Co Ltd				Manufacturing or Production				Exploration & Production

South Africa	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	58	(1,276)					4	1,529
<i>Revenues - related party transaction</i>	<i>1</i>							
<i>Revenues - non-related party transaction</i>	<i>57</i>							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Eni South Africa BV - PE		Netherlands		Research and Development			Exploration & Production	

Tunisia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	100,008	(37,584)	70,672	56,943	93	2	506	274,368
<i>Revenues - related party transaction</i>	<i>60,400</i>							
<i>Revenues - non-related party transaction</i>	<i>39,608</i>							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Eni Tunisia BV - PE		Netherlands		Manufacturing or Production			Exploration & Production	
Société de Service du Gazoduc Transtunisien SA - Sergaz SA				Transportation activities (via pipeline)			Global Gas & LNG Portfolio	
Société pour la Construction du Gazoduc Transtunisien SA - Scogat SA				Transportation activities (via pipeline)			Global Gas & LNG Portfolio	
Trans Tunisian Pipeline Co SpA - PE		Italy		Transportation activities (via pipeline)			Global Gas & LNG Portfolio	

ASIA AND OCEANIA

Australia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	143,325	20,236	(2,047)	(2,287)	127,749	(127,071)	87	628,225
<i>Revenues - related party transaction</i>	<i>18,120</i>							
<i>Revenues - non-related party transaction</i>	<i>125,205</i>							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Eni 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	

Bahrain	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	94	(4,073)					1	8,775
<i>Revenues - related party transaction</i>	<i>1</i>							
<i>Revenues - non-related party transaction</i>	<i>93</i>							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Eni Bahrain BV - PE		Netherlands		Research and Development			Exploration & Production	

Eni/Country-by-Country Report

China	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	75,540	5,903			5,069	(10,741)	63	9,883
<i>Revenues - related party transaction</i>	<i>6,973</i>							
<i>Revenues - non-related party transaction</i>	<i>68,567</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni China BV - PE			Netherlands	Manufacturing or Production				Exploration & Production
Eni Lubricants Trading (Shanghai) Co Ltd				Sales, Marketing or Distribution				Refining & Marketing
Versalis Pacific Trading (Shanghai) Co Ltd				Sales, Marketing or Distribution				Chemicals

India	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	311	(8,764)		(488)	219	(239)	4	381
<i>Revenues - related party transaction</i>	<i>298</i>							
<i>Revenues - non-related party transaction</i>	<i>13</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni India Ltd - PE			United Kingdom	Dormant				Exploration & Production
Versalis Pacific (India) Private Ltd				Sales, Marketing or Distribution				Chemicals

Indonesia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	314,390	(147,563)	19,509	17,772			324	867,201
<i>Revenues - related party transaction</i>	<i>116,034</i>							
<i>Revenues - non-related party transaction</i>	<i>198,356</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Ambalat Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni Arguni I Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni Bukit Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni CBM Ltd - PE			United Kingdom	Manufacturing or Production				Exploration & Production
Eni East Ganai Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni East Sepinggan Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni Ganai Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni Indonesia Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni Indonesia Ots 1 Ltd - PE			Cayman Islands	Legal Owner of a Licence				Exploration & Production
Eni Krueng Mane Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni Muara Bakau BV - PE			Netherlands	Manufacturing or Production				Exploration & Production
Eni North Ganai Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni Rapak Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni West Ganai Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Eni West Timor Ltd - PE			United Kingdom	Legal Owner of a Licence				Exploration & Production
Lasmo Sanga Sanga Ltd - PE			United Kingdom	Manufacturing or Production				Exploration & Production

Iran	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	16,226	128		64				
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>16,226</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Iran BV - PE			Netherlands	Dormant				Exploration & Production

Iraq	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	392,334	2,463	33,934	33,988			431	629,900
<i>Revenues - related party transaction</i>	<i>389,045</i>							
<i>Revenues - non-related party transaction</i>	<i>3,289</i>							

Eni Group constituent entities
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Iraq BV - PE	Netherlands	Manufacturing or Production	Exploration & Production

Kazakhstan	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	1,367,549	280,698	63,888	59,138	16,828	(6,924)	1,510	10,631,079
<i>Revenues - related party transaction</i>	<i>791,829</i>							
<i>Revenues - non-related party transaction</i>	<i>575,720</i>							

Eni Group constituent entities
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni 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	Renewables
Eni Isatay BV - PE	Netherlands	Research and Development	Exploration & Production
EniProgetti SpA - PE	Italy	Engineering services	subsidiaries

Lebanon	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	979	(26,027)						886
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>979</i>							

Eni Group constituent entities
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Lebanon BV - PE	Netherlands	Research and Development	Exploration & Production

Myanmar	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	733	(9,621)					22	35,133
<i>Revenues - related party transaction</i>	<i>1</i>							
<i>Revenues - non-related party transaction</i>	<i>732</i>							

Eni Group constituent entities
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Myanmar BV - PE	Netherlands	Research and Development	Exploration & Production

Oman	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<small>(€ thousand)</small>								
Full year 2020	806	(35,018)					11	2,013
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>806</i>							

Eni Group constituent entities
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Oman BV - PE	Netherlands	Research and Development	Exploration & Production

Eni/Country-by-Country Report

Pakistan	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	95,386	2,766	7,180	178	568	3	297	58,167
<i>Revenues - related party transaction</i>	<i>5,665</i>							
<i>Revenues - non-related party transaction</i>	<i>89,721</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>			<u>Eni business segment</u>	
Eni AEP Ltd - PE			United Kingdom	Manufacturing or Production				Exploration & Production
Eni New Energy Pakistan (Private) Ltd				Manufacturing or Production				Renewables
Eni Pakistan (M) Ltd Sàrl - PE			Netherlands	Manufacturing or Production				Exploration & Production
Eni Pakistan Ltd - PE			United Kingdom	Manufacturing or Production				Exploration & Production
Russia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	122,485	41,695	628	488	28,081	(22,151)	62	241,927
<i>Revenues - related party transaction</i>	<i>61,006</i>							
<i>Revenues - non-related party transaction</i>	<i>61,479</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>			<u>Eni business segment</u>	
Blue Stream Pipeline Co BV - PE			Netherlands	Transportation activities (via pipeline)				Global Gas & LNG Portfolio
EniServizi SpA - PE			Italy	Administrative, Management or Support Services				Corporate and financial subsidiaries
OOO "Eni Energhia"				Research and Development				Exploration & Production
OOO "Eni-Nefto"				Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals
Saudi Arabia	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	154,987		8,838					
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>154,987</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>			<u>Eni business segment</u>	
Ecofuel SpA - PE			Italy	Manufacturing or Production				Refining & Marketing
South Korea	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	508	(7)	(1)	1			3	
<i>Revenues - related party transaction</i>	<i>508</i>							
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>			<u>Eni business segment</u>	
Versalis Pacific Trading (Shanghai) Co Ltd - PE			China	Sales, Marketing or Distribution				Chemicals
Singapore	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1,231,481	9,953	2,543	5,371	53	4	37	8,972
<i>Revenues - related party transaction</i>	<i>604,881</i>							
<i>Revenues - non-related party transaction</i>	<i>626,600</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>			<u>Eni business segment</u>	
Eni Trading & Shipping SpA - PE			Italy	Sales, Marketing or Distribution				Global Gas & LNG Portfolio
Versalis Singapore Pte Ltd				Sales, Marketing or Distribution				Chemicals

Timor Leste	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	63,414	(30,193)	5,836	8,496			3	81,157
<i>Revenues - related party transaction</i>	<i>458</i>							
<i>Revenues - non-related party transaction</i>	<i>62,956</i>							

Eni Group constituent entities
included in the tax jurisdiction

	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni JPDA 03-13 Ltd - PE	Australia	Manufacturing or Production	Exploration & Production
Eni JPDA 06-105 Pty Ltd - PE	Australia	Manufacturing or Production	Exploration & Production
Eni JPDA 11-106 BV - PE	Australia	Research and Development	Exploration & Production
Eni Timor Leste SpA - PE	Italy	Research and Development	Exploration & Production

Turkmenistan	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	79,109	(32,527)	4,249				936	459,778
<i>Revenues - related party transaction</i>	<i>517</i>							
<i>Revenues - non-related party transaction</i>	<i>78,592</i>							

Eni Group constituent entities
included in the tax jurisdiction

	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Turkmenistan Ltd - PE	Bermuda	Manufacturing or Production	Exploration & Production

United Arab Emirates	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	600,723	245,747	203,623	152,573			84	1,710,735
<i>Revenues - related party transaction</i>	<i>583,015</i>							
<i>Revenues - non-related party transaction</i>	<i>17,708</i>							

Eni Group constituent entities
included in the tax jurisdiction

	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Abu Dhabi BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Abu Dhabi Refining & Trading Services BV - PE	Netherlands	Sales, Marketing or Distribution	Refining & Marketing
Eni RAK BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Sharjah BV - PE	Netherlands	Research and Development	Exploration & Production

Vietnam	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	23,093	14,060					43	75,710
<i>Revenues - related party transaction</i>	<i>1</i>							
<i>Revenues - non-related party transaction</i>	<i>23,092</i>							

Eni Group constituent entities
included in the tax jurisdiction

	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Vietnam BV - PE	Netherlands	Research and Development	Exploration & Production

AMERICAS

Argentina	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	819	(5,047)	832	832	11,397	(5,880)	2	
Revenues - related party transaction	819							
Revenues - non-related party transaction								
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Argentina Exploración y Explotación SA				Research and Development				Exploration & Production

Bahamas	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020					2			
Revenues - related party transaction								
Revenues - non-related party transaction								
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Zetah Congo Ltd*				Legal Owner of a Licence				Exploration & Production
Zetah Kouilou Ltd*				Legal Owner of a Licence				Exploration & Production

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

Bermuda	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	12	(105)			38,227	331,881		
Revenues - related party transaction	12							
Revenues - non-related party transaction								
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Burren Energy (Bermuda) Ltd*				Holding shares or Other Equity Instruments				Exploration & Production
Burren Shakti Ltd**				Dormant				Exploration & Production
Eni Turkmenistan Ltd ***				Manufacturing or Production				Exploration & Production

(*) Company that benefits from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company is not subjected to taxation in Italy for the exemption obtained by the Tax Agency.

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

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

Brazil	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	6	(66)			270,348	(270,366)		
Revenues - related party transaction								
Revenues - non-related party transaction	6							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni do Brasil Investimentos em Exploração e Produção de Petróleo Ltda				Research and Development				Exploration & Production

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

Full year 2020**44 (767,431)***Revenues - related party transaction**Revenues - non-related party transaction*Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Burren Energy Congo Ltd *

Manufacturing or Production

Exploration & Production

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

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

Full year 2020**2,323,699 (2,951,261)***Revenues - related party transaction**Revenues - non-related party transaction*Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Canada Holding Ltd

Holding shares or Other Equity Instruments

Exploration & Production

First Calgary Petroleum LP*

Manufacturing or Production

Exploration & Production

First Calgary Petroleum Partner Co ULC

Holding shares or Other Equity Instruments

Exploration & Production

(*) Company resident in the United States.

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

Full year 2020*Revenues - related party transaction**Revenues - non-related party transaction*Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Indonesia Ots 1 Ltd *

Legal Owner of a Licence

Exploration & Production

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

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

Full year 2020**115,455 13,420 5,967 4,378 201 38,551 497 31,695***Revenues - related party transaction**Revenues - non-related party transaction***107,684 7,771**Eni Group constituent entities included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segment

Eni Ecuador SA

Sales, Marketing or Distribution

Refining & Marketing

Esacontrol SA

Manufacturing or Production

Refining & Marketing

Esain SA

Sales, Marketing or Distribution

Refining & Marketing

Tecnoesa SA

Manufacturing or Production

Refining & Marketing

Eni/Country-by-Country Report

Mexico	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	206,646	(134,075)	799	105		(218,464)	176	862,929
<i>Revenues - related party transaction</i>	<i>57,933</i>							
<i>Revenues - non-related party transaction</i>	<i>148,713</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni México S. de RL de CV				Manufacturing or Production				Exploration & Production
Eni Transporte y Suministro Mexico, S. de RL de CV				Sales, Marketing or Distribution				Refining & Marketing
Mizamtec Operating Company S. de RL de CV				Administrative, Management or Support Services				Exploration & Production
Versalis México S. de R.L. de CV				Sales, Marketing or Distribution				Chemicals

United States	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	1,975,602	(639,680)	(38,638)	(10,499)	3,858,201	(3,190,419)	318	2,664,202
<i>Revenues - related party transaction</i>	<i>577,510</i>							
<i>Revenues - non-related party transaction</i>	<i>1,398,092</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
D-Share USA Corp.				Sales, Marketing or Distribution				Corporate and financial subsidiaries
Eni America Ltd				Holding shares or Other Equity Instruments				Exploration & Production
Eni BB Petroleum Inc				Manufacturing or Production				Exploration & Production
Eni Finance USA Inc				Internal Group Finance				Corporate and financial subsidiaries
Eni Marketing Inc				Sales, Marketing or Distribution				Exploration & Production
Eni New Energy US Inc				Manufacturing or Production				Renewables
Eni Next Llc				Research and Development				Corporate and financial subsidiaries
Eni Oil & Gas Inc				Manufacturing or Production				Exploration & Production
Eni Petroleum Co Inc				Manufacturing or Production				Exploration & Production
Eni Petroleum US Llc				Manufacturing or Production				Exploration & Production
Eni Trading & Shipping Inc				Sales, Marketing or Distribution				Refining & Marketing
Eni US Operating Co Inc				Manufacturing or Production				Exploration & Production
Eni USA Gas Marketing Llc				Sales, Marketing or Distribution				Exploration & Production
Eni USA Inc				Manufacturing or Production				Exploration & Production
Eni USA R&M Co Inc				Sales, Marketing or Distribution				Refining & Marketing
Versalis Americas Inc				Sales, Marketing or Distribution				Chemicals

Venezuela	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2020	374,615	(90,067)	71	21,035	43,484	(9,081)	124	56,616
<i>Revenues - related party transaction</i>	<i>136,880</i>							
<i>Revenues - non-related party transaction</i>	<i>237,735</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Ecofuel SpA - PE			Italy	Manufacturing or Production				Refining & Marketing
Eni Hydrocarbons Venezuela Ltd - PE			United Kingdom	Research and Development				Exploration & Production
EniProgetti SpA - PE			Italy	Engineering services				subsidaries
Eni Venezuela BV - PE			Netherlands	Holding shares or Other Equity Instruments				Exploration & Production
Supermetanol CA ⁽¹⁰⁾				Manufacturing or Production				Refining & Marketing



Eni SpA

Headquarters

Piazzale Enrico Mattei, 1 - Rome - Italy

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

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