

# Commodity Trading

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

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

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

## Disclosure of aggregate volumes and value by individual seller – Year 2024

1. Who is selling the product					2. Who is buying the product		3. What product is being bought		4. What does the buyer pay to the seller for the product
Core Information			Additional Information		Core Information	Additional Information	Core Information		Core Information
Name of Country of Seller or Government Share of Production	Load PORT	Name of Counterparty SOE or seller of the state share of production	Counterparty state owned percentage	Type of state owned oil	Buying Entity	Beneficial Ownership	Product Type	Volumes Purchased (bbls for crude and product / Kmc for gas*)	Amounts paid (EUR)
Costa d'Avorio	Costa d'Avorio	Petroci		in kind payments of Gas Sales	Eni Côte d'Ivoire Limited - UK	Eni SpA	Crude	281,182	19,812,177
Congo	Congo	République du Congo		Profit Oil + Taxes and royalties in kind	Eni Congo SAU - République du Congo	Eni SpA	Crude	1,386,949	102,776,964
Congo	Congo	Société Nationale des Pétales du Congo		Equity production	Eni Congo SAU	Eni SpA	Crude	19,228	1,374,589
Nigeria	Nigeria	NNPC E AND P LIMITED			Eni Trade & Biofuels Spa - Italy	Eni SpA	Crude	949,175	65,875,245
Other Countries					Jeoc Production BV	Eni SpA	Crude	7,824,687	310,550,769
Other Countries					Eni Tunisia BV	Eni SpA	Crude	125,860	2,500,337
Other Countries					Eni Trade & Biofuels Spa	Eni SpA	Crude	37,486,819	2,714,628,049
Other Countries					Eni Trade & Biofuels Spa	Eni SpA	Crude, Product	20,271,451	1,604,754,888
Norvegia	Norvegia	EQUINOR ASA	67%		Eni SpA - Italy	36.7% - Italian State 63.3% - Other shareholders	Gas	5,271,814	1,715,013,501
Other Countries					Eni G&P Trading BV - The Netherlands	Eni SpA	Gas	5,205,681	1,703,825,283
Other Countries					Eni North Africa BV	Eni SpA	Gas	922,109	265,582,852
Other Countries					Eni SpA	36.7% - Italian State 63.3% - Other shareholders	Gas	14,470,182	4,785,576,774
Total									12,292,271,388

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