

Eni  
Country by Country  
Report  
2024



# Mission

We are an energy company.

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

## Global goals for a sustainable development

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



# Country by Country Report 2024

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## Introduction

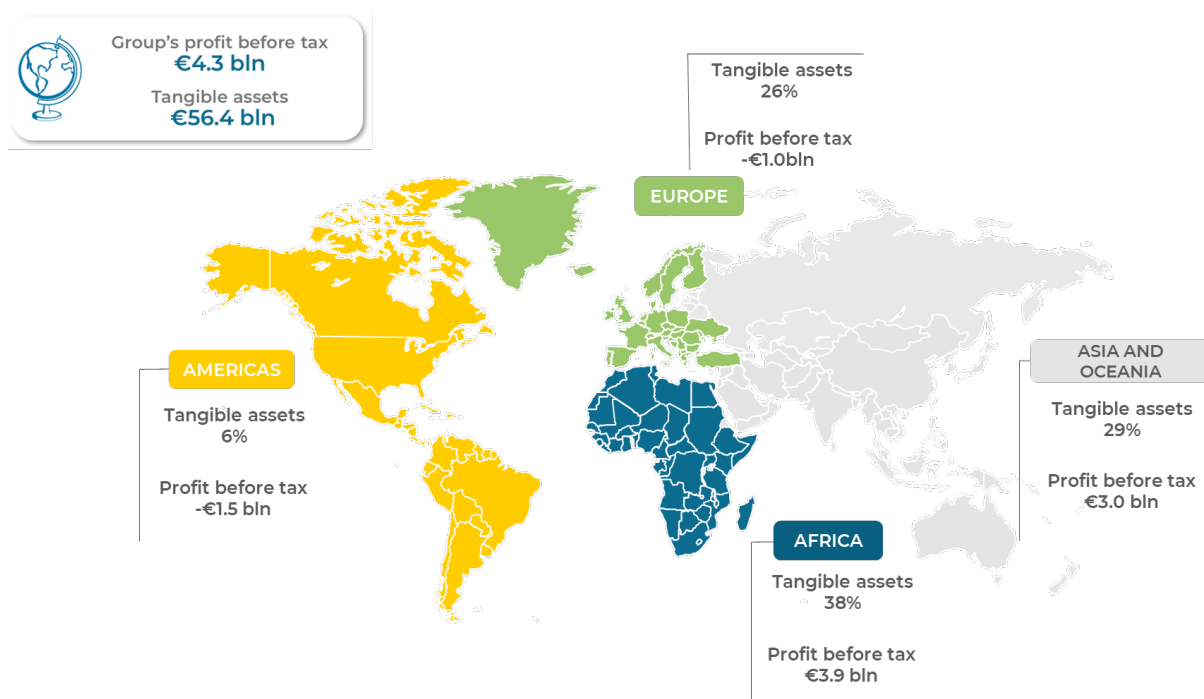
The “Base erosion and profit-shifting - BEPS” action plan promoted by the Organisation for Economic Cooperation and Development (OECD) with the endorsement of the G20 countries is designed to ensure that taxable income of multinational enterprises (MNEs) is apportioned to the jurisdictions where their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

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

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

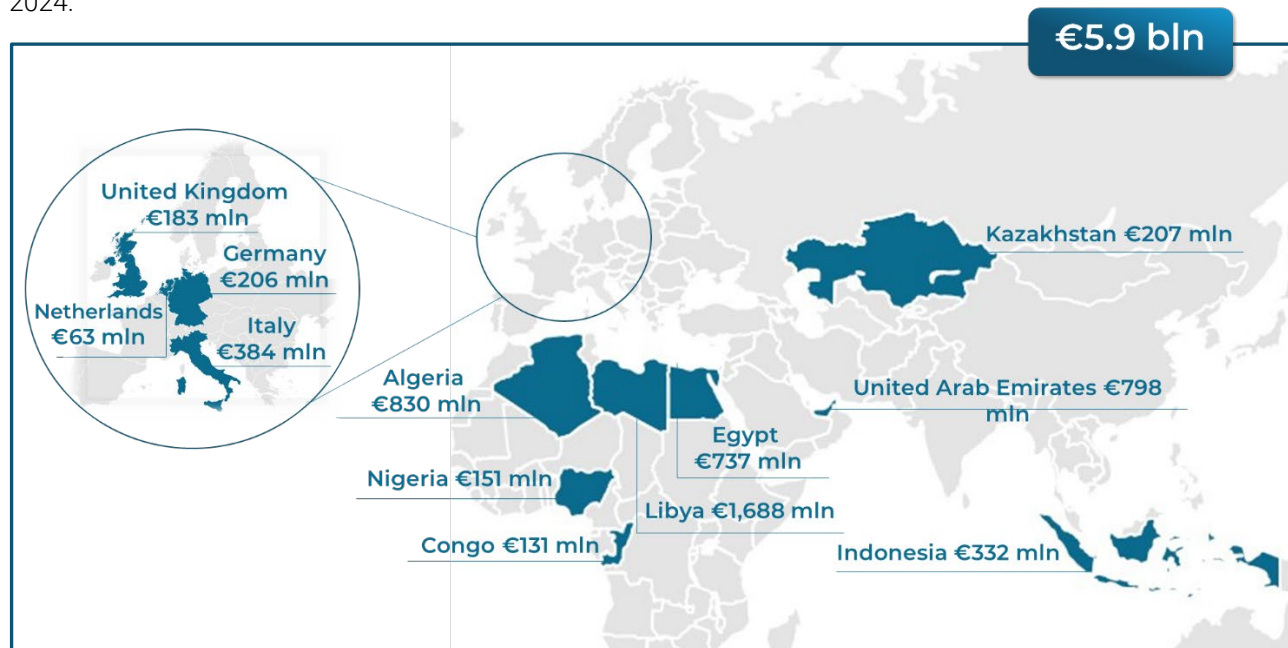
In Italy, in accordance with Law no. 208/2015 as enacted by Ministry of Economy and Finance Decree 23/2017, Eni is required to submit yearly to the Italian Tax Agency data on income taxes and other economic indicators for each tax jurisdictions where the Group is currently conducting business. This submission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

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

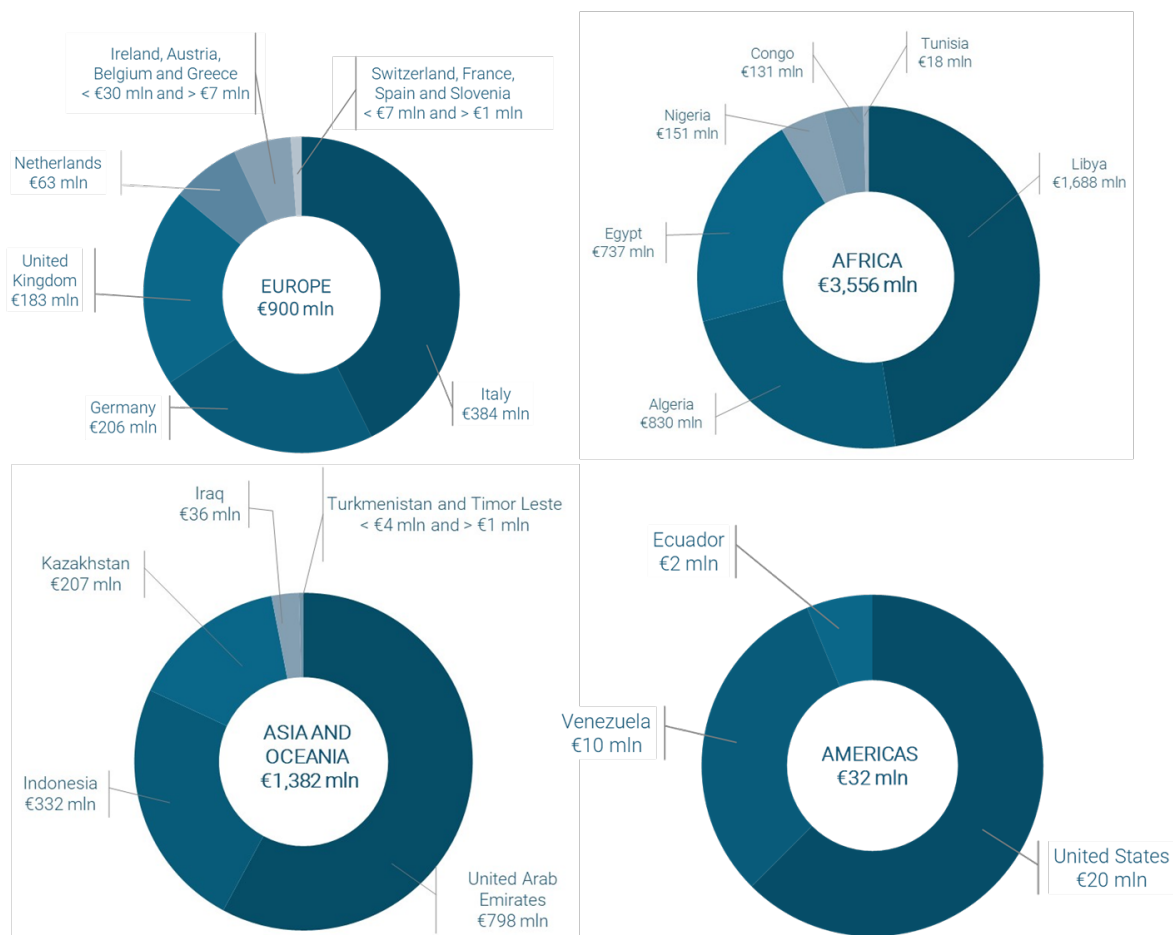


## Income taxes paid in 2024

The following chart summarizes the tax contributions made by Eni Group in the countries where it operates in 2024.



The following is a summary of the Eni Group's tax contribution in the countries where it operates in 2024:



# Eni Group organizational structure

## 1. *Subsidiary undertakings*

As at December 31, 2024, the Eni Group organizational structure was as follows:

	Eni Group	Italy	Outside Italy
<b>Subsidiary undertakings</b>	<b>479</b>	<b>115</b>	<b>364</b>
<i>Exploration &amp; Production segment</i>	174	12	162
<i>Other business activities</i>	305	103	202

The 162 foreign subsidiary undertakings engaged in the Exploration & Production (E&P) segment are participated by three international sub-holdings: Eni International BV, a company incorporated in the Netherlands, Eni Investment Plc, a company incorporated in the UK and Eni Petroleum Co Inc., an operating holding company incorporated in the USA.

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

The breakdown by jurisdiction of the 162 E&P subsidiaries incorporated outside Italy is given below:

- 91 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.
- 71 subsidiaries are conducting operations in hydrocarbon reserve-rich countries through PEs and are incorporated elsewhere, mainly in the Netherlands, in the UK and in Italy. Eni does incorporate a legal entity in a jurisdiction other than that where operations are located, with aim to standardize certain aspects of corporate governance across Group subsidiaries as in the case of the ability to hold corporate documentation and records in the English language and to prepare financial statements in the US dollar, which is the currency generally adopted in the oil and gas sector.

With regard to Eni's other business activities – sale of gas, power and LNG, generation of electricity from cogeneration and renewable sources, traditional and bio refining and chemical, biofuels production, marketing of petroleum products, sale of chemical products, services of energy efficiency and sustainable mobility and business support services, in particular finance and insurance – those outside Italy are conducted mainly in Europe, through local subsidiaries. There are 202 of these local subsidiaries: 3 subsidiaries in Global Gas & LNG Portfolio, 18 subsidiaries in Enilive, 4 subsidiaries in Refining, 41 subsidiaries in Chemicals, 128 subsidiaries in Plenitude and 8 subsidiaries in "Corporate and other activities" segment, 3 of which provide financial services to the Group companies.

Amounts for all the 479 Eni subsidiaries as at December 31, 2024, are included in the CbC Report below.

## *2. Joint operations*

Eni participates to 11 joint operations that are recognized in the Group's consolidated financial statements — prepared under IFRS — by applying the proportional consolidation method based on Eni's working interest in each venture. 7 of these joint operations are incorporated outside Italy.

Amounts for Eni's joint operations as at December 31, 2024, 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, 2024, Eni retained control over 3 subsidiaries that can be classified as entities incorporated in "Low-Tax Jurisdictions" under Italian law. According to Italian tax rules, entities qualify as low-tax persons when their applicable statutory tax rate is lower than 50% of that current in Italy (27.9%; Italian corporate tax rate) and their taxable income derives for more than one third from certain types of revenues and gains. These 3 subsidiaries are subject to taxation in Italy and for this purpose they are included in the tax return presented by the parent company Eni SpA.

## Basis of presentation

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

The reporting criteria of the CbC Report are different from those adopted in the preparation of the “Payments to Governments Report<sup>1</sup>”, 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:

➤ <b>Country-by-Country</b>	➤ <b>Payments to Governments</b>
<ul style="list-style-type: none"> <li>Income tax payments reported by subsidiaries and joint operations relate all of Eni’s businesses;</li> <li>Payments of current income taxes are recorded based on Eni’s share, therefore:               <ul style="list-style-type: none"> <li>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;</li> <li>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.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Income tax payments reported by subsidiaries and joint operations regard only the upstream business;</li> <li>Payments of current income taxes are recorded by the entity that makes them directly, therefore:               <ul style="list-style-type: none"> <li>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;</li> <li>where Eni is a project follower and therefore does not make any tax payments, Eni does not record any payments.</li> </ul> </li> </ul>

### Reporting MNE and constituent entities

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

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

The data relating to the companies over which Eni has disposed of or acquired control during the financial year are included in this Report on a pro-rata basis according to IFRS consolidated financial statement criteria, i.e., until the date of loss of control or from the date of acquisition of control.

<sup>1</sup> The report is available at Eni’s web site [www.eni.com](http://www.eni.com)



## Treatment of permanent establishments (PE)

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

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

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

## Source of data

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

## Reporting period

The reporting period is the fiscal year 2024 of the parent company Eni SpA, which corresponds to the calendar year.

## Structure and content

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

## Content of each country statement

The following aggregate data are given for each tax jurisdiction:

### • Total revenues

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

### • Profit (loss) before income tax

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

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

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

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

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

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

- **Taxes in-kind**

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

- **Stated capital**

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

- **Accumulated earnings**

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

- **Number of employees**

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

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

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

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

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

- **Business activity**

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

- **Eni business area**

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

#### Reconciliation of income tax accrued CbC Report Vs Annual Report

(€ million)	2024
<b>Income Tax Accrued (CbC Report)</b>	<b>4,729</b>
Net deferred taxes	(988)
Net addition/reversal related to uncertain tax matters	(16)
<b>Income taxes in the Consolidated Profit and Loss Account (Annual Report)</b>	<b>3,725</b>

#### Reporting currency

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

# Eni Group - Summary

(€ thousand)

Full year 2024	Total revenues	Profit (loss) before Income tax *	Cash Tax Paid	Income Tax Accrued	Stated capital	Accumulated Earnings	Number of Employees (number)	Property, plant and equipment
<b>EUROPE</b>	130,280,189	(1,034,911)	899,915	(181,826)	90,828,608	57,755,238	26,749	14,646,072
Albania	8,236	(3,771)					6	6,577
Austria	1,680,899	37,033	12,046	8,579	132,278	73,852	134	130,140
Belgium	1,467,128	141,302	9,547	7,915	301,000	25,866	197	941
Croatia		(4)						
Cyprus	874	(162,556)			761,802	(501,945)	35	194,689
Czech Republic	7,503	(262)	30	33			14	
Denmark	6,630	373	18	85	54	715	5	
Estonia	21,344	3,147			77	6,842	95	6,348
Finland	3,010	18	20	4	204	115	2	
France	3,835,552	(108,804)	2,025	11,160	426,401	(607,098)	916	365,305
Germany	3,057,324	82,081	206,286	38,180	94,196	514,845	559	310,327
Greece	523,302	14,546	7,499	1,729	106,472	11,556	203	6,291
Hungary	107,457	(17,277)	167	63	27,892	(20,590)	155	171
Ireland	266,066	210,824	23,849	31,642	500,001	205,612	6	
Italy	75,300,688	(1,524,853)	384,138	(399,537)	19,198,120	36,903,576	22,153	11,162,558
Luxembourg		(28,955)			10,254	(16,389)		
Netherlands	3,636,188	752,102	63,106	95,916	63,110,070	10,704,229	442	151,249
Norway	13,027	(374)	35	57	2,158	2,614	12	169
Poland	3,018	475	142		25	(22)	7	
Portugal	47,280	324		65			7	4
Romania	12,148	(577)		45	1,513	(1,994)	237	2,071
Slovakia		(216)	12	12			1	
Slovenia	40,649	5,392	1,004	1,091	12,957	31,379	45	2,519
Spain	1,994,169	(10,549)	1,501	5,310	277,292	(135,498)	678	930,911
Sweden	7,685	780	37	168	9	559	7	
Switzerland	733,299	26,102	5,174	5,084	116,556	52,775	80	81,860
Turkey	1,484	501	186	133	1	387	10	25
United Kingdom	37,505,229	(451,713)	183,093	10,440	5,749,276	10,503,852	743	1,293,917
<b>AFRICA</b>	12,838,324	3,886,205	3,556,327	3,537,721	193,436	1,605,404	10,953	21,337,625
Algeria	2,182,544	1,163,126	829,715	770,981			1,460	1,976,196
Angola	313	(15,923)	92				16	19,850
Congo	1,152,196	(1,233,670)	131,221	121,495	479	(920,962)	461	3,478,649
Côte d'Ivoire	476,206	88,314	6	278	427	(1,338)	154	3,680,891
Democratic Republic of the Congo	4	(111)			879	(2,048)		
Egypt	3,486,585	1,435,006	737,028	736,701	173,727	65,421	2,509	6,668,045
Ghana	654,204	188,314	1,763	183	15,062	645,120	153	1,170,258
Kenya	18,277	(100,201)					44	58,712
Libya	3,696,119	2,287,813	1,687,512	1,726,429			4,742	2,753,906
Morocco	9,459	(3,686)					3	

(€ thousand)

Full year 2024	Total revenues	Profit (loss) before Income tax *	Cash Tax Paid	Income Tax Accrued	Stated capital	Accumulated Earnings	Number of Employees (number)	Property, plant and equipment
Mozambique	36,788	(52,064)					130	12,503
Nigeria	1,047,904	105,926	151,019	169,801	2,862	1,819,211	983	1,408,948
Rwanda		(4,738)					5	385
Tunisia	77,725	28,099	17,971	11,853			293	109,282
ASIA AND OCEANIA	11,628,656	3,043,699	1,381,864	1,349,142	836,196	(742,950)	3,977	16,466,276
Australia	52,296	(137,088)	(242)	(3,011)	689,409	(676,069)	103	720,522
Bahrain	45	(236)						
China	114,807	4,994	337	666	7,092	(8,287)	114	765
Hong Kong	26,014	23,899	915	4,006	1,389	23,540		
India	10,623	(2,870)	16	7	8,561	2,327	317	14,814
Indonesia	1,556,480	790,654	332,396	284,895			395	1,674,246
Iran	71	(343)						
Iraq	716,582	118,027	35,714	33,240			521	626,245
Kazakhstan	2,767,561	1,446,285	206,738	221,355	94,864	(61,214)	1,415	10,040,531
Lebanon		(4,001)						
Oman	971	(25,213)					22	20,116
Qatar	150	(2,410)					6	
Russia	205,142	88,475	981	11,449	23,127	(18,725)	27	100,676
Singapore	4,402,693	3,530	318	(1,583)	10,937	(1,747)	51	26
South Korea	798	48	(24)				2	
Timor Leste	17,490	(3,614)	3,058	299			2	529
Turkmenistan	135,335	7,885	3,363	9,043			846	366,181
United Arab Emirates	1,618,346	780,162	798,294	788,776			94	2,788,193
Vietnam	3,252	(44,485)			817	(2,775)	62	113,432
AMERICAS	27,106,416	(1,457,654)	32,033	23,808	11,105,832	(8,697,314)	1,879	3,301,507
Argentina		(9,790)			46,111	(14,750)		
Bahamas					3	387,238		
Bermuda	57	(85)			1,107,661	(452,165)		
Brazil	266	(302)			284,477	(284,013)	1	50
British Virgin Islands					46	(1,108,553)		
Canada	12,468	3,846	404	1,078	3,639,720	(3,347,596)	34	439
Cayman Islands								
Colombia	1,929	496		95	7,067	(419)	8	5,344
Ecuador	92,589	9,559	2,188	2,142	123	57,982	460	18,265
Mexico	19,314,624	(744,682)	(802)	1,765	918,792	(858,130)	979	2,373,788
United States	7,379,255	(714,277)	20,265	8,688	5,039,763	(3,072,543)	276	860,808
Venezuela	305,228	(2,419)	9,978	10,040	62,069	(4,365)	121	42,813
OTHERS COUNTRIES	57,029	(137,372)			2,051,789	(387,228)	20	615,678
Stateless Entity	57,029	(137,372)			2,051,789	(387,228)	20	615,678
ENI GROUP	181,910,614	4,299,967	5,870,139	4,728,845	105,015,861	49,533,150	43,578	56,367,158

\*Aggregated pre-tax profit of all jurisdictions, which differs in a significant way from the equivalent consolidated figure (€6.5 bln) because it comprised losses on consolidated investees recorded by the parent company, whilst excluding intercompany dividends and equity valuations. Furthermore, taxes paid in Italy were levied on positive taxable items not recorded in the parents' pre-tax profit & loss account.

## EUROPE

## ITALY



(€ thousand)

Full year 2024

Total revenues	75,300,688	Profit (loss) before Income tax	(1,524,853)	Cash Tax Paid	384,138	Income Tax Accrued	(399,537)
Revenues - related party transaction	36,610,271						
Revenues - non-related party transaction	38,690,417						
Stated capital	19,198,120	Accumulated Earnings	36,903,576	Number of Employees (number)	22,153	Tangible Assets	11,162,558

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Agenzia Giornalistica Italia SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Agrikroton Srl - Societa' Agricola		Manufacturing or Production	Plenitude
Alirsila Srl		Manufacturing or Production	Plenitude
Atis Floating Wind Srl		Manufacturing or Production	Plenitude
Be Charge Srl		Sales, Marketing or Distribution	Plenitude
Be Charge Valle d'Aosta Srl		Sales, Marketing or Distribution	Plenitude
Be Power SpA		Holding shares or Other Equity Instruments	Plenitude
Bioraffineria di Gela SpA		Manufacturing or Production	Enilive
Borgia Wind Srl		Manufacturing or Production	Plenitude
Corridonia Energia Srl		Manufacturing or Production	Plenitude
Costiero Gas Livorno SpA <sup>(10)</sup>		Sales, Marketing or Distribution	Refining
D-Share SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Dynamica Srl		Manufacturing or Production	Plenitude
Ecoener Srl		Manufacturing or Production	Plenitude
Ecofuel SpA		Manufacturing or Production	Refining
Elettro Sannio Wind 2 Srl		Manufacturing or Production	Plenitude
Enerkall Srl		Manufacturing or Production	Plenitude
Eni Corporate University SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni Gas Transport Services Srl		Administrative, Management or Support Services	Global Gas & LNG Portfolio
Eni Global Energy Markets SpA		Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni Industrial Evolution SpA		Research and Development	Refining
Eni Insurance SpA		Insurance	Corporate and financial subsidiaries
Eni International Resources Ltd - PE	United Kingdom	Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni Marine Services SpA		Holding shares or Other Equity Instruments	Exploration & Production
Eni Mediterranea Idrocarburi SpA		Manufacturing or Production	Exploration & Production
Eni Mozambico SpA		Research and Development	Exploration & Production
Eni Natural Energies Mozambico Srl		Research and Development	Corporate and financial subsidiaries
Eni Natural Energies SpA		Research and Development	Corporate and financial subsidiaries
Eni Natural Energies Italia Srl		Manufacturing or Production	Corporate and financial subsidiaries
Eni Plenitude Miniwind Srl		Manufacturing or Production	Plenitude
Eni Plenitude Renewables Italy SpA		Manufacturing or Production	Plenitude

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Plenitude Solar Abruzzo Srl		Manufacturing or Production	Plenitude
Eni Plenitude Solar II Srl		Manufacturing or Production	Plenitude
Eni Plenitude SpA Societa' Benefit		Sales, Marketing or Distribution	Plenitude
Eni Plenitude Storage Italy Srl		Manufacturing or Production	Plenitude
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	Exploration & Production
Eni Trading & Shipping SpA (in liquidation)		Dormant	Corporate and financial subsidiaries
EniBioCh4in Aprilia Srl		Administrative, Management or Support Services	Enilive
EniBioCh4in Grupellum Societa' Agricola Srl		Manufacturing or Production	Enilive
EniBioCh4in Jonica Srl		Manufacturing or Production	Enilive
EniBioCh4in Pannellia BioGas Srl Societa' Agricola		Manufacturing or Production	Enilive
EniBioCh4in Po Energia Srl Societa' Agricola		Manufacturing or Production	Enilive
EniBioCh4in Quadrivium Srl Societa' Agricola		Manufacturing or Production	Enilive
EniBioCh4in SpA		Holding shares or Other Equity Instruments	Enilive
Enilive SpA		Manufacturing or Production	Enilive
Enimoov SpA		Sales, Marketing or Distribution	Enilive
Eni Plenitude Società Agricola Bio Srl		Sales, Marketing or Distribution	Plenitude
EniPower Mantova SpA		Manufacturing or Production	Power
EniPower SpA		Manufacturing or Production	Power
EniProgetti SpA		Engineering services	Exploration & Production
Eniquantic SpA		Research and Development	Corporate and financial subsidiaries
EniServizi SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Eniverse Ventures Srl		Manufacturing or Production	Corporate and financial subsidiaries
Enivibes Srl		Engineering services	Corporate and financial subsidiaries
Eolica Pietramontecorvino Srl		Manufacturing or Production	Plenitude
Eolica Wind Power Srl		Manufacturing or Production	Plenitude
Eolo Energie - Corleone - Campofiorito Srl		Manufacturing or Production	Plenitude
Evolvere Venture SpA		Sales, Marketing or Distribution	Plenitude
Faren Srl		Manufacturing or Production	Plenitude
FAS Srl		Manufacturing or Production	Plenitude
Finproject SpA		Manufacturing or Production	Chemicals
Floaters SpA		Provision of Services to related Parties	Exploration & Production
Fotovoltaica Pietramontecorvino Srl		Manufacturing or Production	Plenitude
FV4P Srl		Manufacturing or Production	Plenitude
Gemsa Solar Srl		Manufacturing or Production	Plenitude
GPC Due Srl		Manufacturing or Production	Plenitude
GPC Uno Srl		Manufacturing or Production	Plenitude
Green Parity Srl		Manufacturing or Production	Plenitude

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
GreenStream BV - PE	Netherlands	Transportation activities (via pipeline)	Global Gas & LNG Portfolio
HEA SpA		Environmental remediation activity and waste management	Other activities
Ieoc SpA		Dormant	Exploration & Production
Industria Siciliana Acido Fosforico - ISAF - SpA (in liquidation)		Manufacturing or Production	Other activities
Krimisa Floating Wind Srl		Manufacturing or Production	Plenitude
LNG Shipping SpA		LNG transport services	Global Gas & LNG Portfolio
Lugo Societa' Agricola Srl		Manufacturing or Production	Plenitude
Lugo Solar Tech Srl		Manufacturing or Production	Plenitude
Marano Solar Srl		Manufacturing or Production	Plenitude
Marano Solare Srl		Manufacturing or Production	Plenitude
Marcellinara Wind Srl		Manufacturing or Production	Plenitude
Mater-Agro Srl		Sales, Marketing or Distribution	Chemicals
Matrica SpA		Manufacturing or Production	Chemicals
Messapia Floating Wind Srl		Manufacturing or Production	Plenitude
Micropower Srl		Manufacturing or Production	Plenitude
Molinetto Srl		Manufacturing or Production	Plenitude
Monte San Giusto Solar Srl		Manufacturing or Production	Plenitude
Montefano Energia Srl		Manufacturing or Production	Plenitude
Novamont SpA		Manufacturing or Production	Chemicals
Olivadi Srl		Manufacturing or Production	Plenitude
Parco Eolico di Tursi e Colobrano Srl		Manufacturing or Production	Plenitude
Pescina Wind Srl		Manufacturing or Production	Plenitude
Petroven Srl		Sales, Marketing or Distribution	Refining
Pieve5 Srl		Manufacturing or Production	Plenitude
Plenitude Energy Services SpA		Sales, Marketing or Distribution	Plenitude
Pollenza Sole Srl		Manufacturing or Production	Plenitude
Raffineria di Milazzo ScpA <sup>(10)</sup>		Manufacturing or Production	Refining
Ravenna 1 FTV Srl		Manufacturing or Production	Plenitude
Rewave Srl		Sales, Marketing or Distribution	Chemicals
RF-AVIO Srl		Manufacturing or Production	Plenitude
RF-Cavallerizza Srl		Manufacturing or Production	Plenitude
SAV - Santa Maria Srl		Manufacturing or Production	Plenitude
SeaPad SpA		Administrative, Management or Support Services	Refining
Servizi Aerei SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Societa' Agricola Casemurata Srl		Manufacturing or Production	Plenitude
Societa' Agricola Forestale Pianura Verde Srl		Manufacturing or Production	Plenitude
Societa' Agricola Isola d'Agri Srl		Manufacturing or Production	Plenitude
Societa' Agricola L'Albero Azzurro Srl		Manufacturing or Production	Plenitude
Societa' EniPower Ferrara Srl <sup>(10)</sup>		Manufacturing or Production	Power
Societa' Petrolifera Italiana SpA		Manufacturing or Production	Exploration & Production
Tate Srl		Sales, Marketing or Distribution	Plenitude
Tecnofilm SpA		Manufacturing or Production	Chemicals



<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Timpe Muzzunetti 2 Srl		Manufacturing or Production	Plentitude
Versalis SpA		Manufacturing or Production	Chemicals
Vivaro FTV Srl		Manufacturing or Production	Plentitude
VRG Wind 127 Srl		Manufacturing or Production	Plentitude
VRG Wind 149 Srl		Manufacturing or Production	Plentitude
W-Energy Srl		Manufacturing or Production	Plentitude
Wind Salandra Srl		Manufacturing or Production	Plentitude
Wind Turbines Engineering 2 Srl		Manufacturing or Production	Plentitude
Windsol Srl		Manufacturing or Production	Plentitude

## ALBANIA



(€ thousand)

Full year 2024

Total revenues	8,236	Profit (loss) before Income tax	(3,771)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	33						
Revenues - non-related party transaction	8,203						
Stated capital		Accumulated Earnings		Number of Employees (number)	6	Tangible Assets	6,577

<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Eni Albania BV - PE	Netherlands	Research and Development	Exploration & Production

## AUSTRIA



(€ thousand)

Full year 2024

Total revenues	1,680,899	Profit (loss) before Income tax	37,033	Cash Tax Paid	12,046	Income Tax Accrued	8,579
Revenues - related party transaction	533,793						
Revenues - non-related party transaction	1,147,106						
Stated capital	132,278	Accumulated Earnings	73,852	Number of Employees (number)	134	Tangible Assets	130,140

<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Be Charge Srl - PE	Italy	Sales, Marketing or Distribution	Plentitude
Enilive Austria GmbH		Sales, Marketing or Distribution	Enilive
Enilive Marketing Austria GmbH		Sales, Marketing or Distribution	Enilive
Enimooov Austria GmbH		Sales, Marketing or Distribution	Enilive
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

## BELGIUM



(€ thousand)

Full year 2024

Total revenues	1,467,128	Profit (loss) before Income tax	141,302	Cash Tax Paid	9,547	Income Tax Accrued	7,915
Revenues - related party transaction	376,000						
Revenues - non-related party transaction	1,091,128						
Stated capital	301,000	Accumulated Earnings	25,866	Number of Employees (number)	197	Tangible Assets	941

<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Banque Eni SA		Regulated financial services	Corporate and financial subsidiaries
Eni Global Energy Markets SpA - PE	Italy	Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni SpA - PE	Italy	Sales, Marketing or Distribution	Corporate and financial subsidiaries
Eni Venezuela E&P Holding SA		Holding shares or Other Equity Instruments	Exploration & Production
Versalis International SA		Sales, Marketing or Distribution	Chemicals

## CROATIA



(€ thousand)

Full year 2024

Total revenues			
Revenues - related party transaction			
Revenues - non-related party transaction			
Profit (loss) before Income tax	(4)	Cash Tax Paid	Income Tax Accrued
Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Be Charge Srl - PE	Italy	Sales, Marketing or Distribution	Plentitude

## CYPRUS



(€ thousand)

Full year 2024

Total revenues	874		
Revenues - related party transaction	420		
Revenues - non-related party transaction	454		
Profit (loss) before Income tax	(162,556)	Cash Tax Paid	Income Tax Accrued
Stated capital	761,802	Number of Employees (number)	Tangible Assets
		35	194,689
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Eni Cyprus Ltd		Research and Development	Exploration & Production

## CZECH REPUBLIC



(€ thousand)

Full year 2024

Total revenues	7,503		
Revenues - related party transaction	3		
Revenues - non-related party transaction	7,500		
Profit (loss) before Income tax	(262)	Cash Tax Paid	Income Tax Accrued
		30	33
Stated capital		Number of Employees (number)	Tangible Assets
		14	
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Enilive Austria GmbH - PE	Austria	Sales, Marketing or Distribution	Enilive
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

## DENMARK



(€ thousand)

Full year 2024

Total revenues	6,630		
Revenues - related party transaction	63		
Revenues - non-related party transaction	6,567		
Profit (loss) before Income tax	373	Cash Tax Paid	Income Tax Accrued
		18	85
Stated capital	54	Number of Employees (number)	Tangible Assets
		5	
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
BioBag Zenzo A/S		Sales, Marketing or Distribution	Chemicals

## ESTONIA



(€ thousand)

Full year 2024

Total revenues	21,344		
Revenues - related party transaction	16,758		
Revenues - non-related party transaction	4,586		
Profit (loss) before Income tax	3,147	Cash Tax Paid	Income Tax Accrued
Stated capital	77	Number of Employees (number)	Tangible Assets
		95	6,348
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Dagöplast AS		Manufacturing or Production	Chemicals

## FINLAND



(€ thousand)

Full year 2024

Total revenues	3,010	Profit (loss) before Income tax	18	Cash Tax Paid	20	Income Tax Accrued	4
Revenues - related party transaction	3						
Revenues - non-related party transaction	3,007						
Stated capital	204	Accumulated Earnings	115	Number of Employees (number)	2	Tangible Assets	

[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

BioBag Finland OY

Sales, Marketing or Distribution

Chemicals

## FRANCE



(€ thousand)

Full year 2024

Total revenues	3,835,552	Profit (loss) before Income tax	(108,804)	Cash Tax Paid	2,025	Income Tax Accrued	11,160
Revenues - related party transaction	113,621						
Revenues - non-related party transaction	3,721,931						
Stated capital	426,401	Accumulated Earnings	(607,098)	Number of Employees (number)	916	Tangible Assets	365,305

[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Aleria Solar SAS

Manufacturing or Production

Plenitude

Argon SAS

Manufacturing or Production

Plenitude

Athies-Samoussy Solar PV1 SAS

Manufacturing or Production

Plenitude

Athies-Samoussy Solar PV2 SAS

Manufacturing or Production

Plenitude

Athies-Samoussy Solar PV3 SAS

Manufacturing or Production

Plenitude

Athies-Samoussy Solar PV4 SAS

Manufacturing or Production

Plenitude

Athies-Samoussy Solar PV5 SAS

Manufacturing or Production

Plenitude

Be Charge Srl - PE

Italy

Sales, Marketing or Distribution

Plenitude

Belle Magiocche Solaire SAS

Manufacturing or Production

Plenitude

Enera Conseil SAS

Provision of services to related and unrelated parties

Plenitude

Eni Energy France SAS

Dormant

Exploration & Production

Eni Energy International SAS

Dormant

Exploration & Production

Enilive France Sarl

Sales, Marketing or Distribution

Enilive

Eni Gas & Power France SA

Sales, Marketing or Distribution

Plenitude

Eni Plenitude Operations France SAS

Manufacturing or Production

Plenitude

Eni Plenitude Renewables France SAS

Manufacturing or Production

Plenitude

Eni Plenitude Rooftop France SAS

Manufacturing or Production

Plenitude

Eni SpA - PE

Italy

Sales, Marketing or Distribution

Corporate and financial subsidiaries

Holding Lanass Solar Sarl

Holding shares or Other Equity Instruments

Plenitude

Novamont France SAS

Wholesale of industrial chemicals

Chemicals

Krypton SAS

Manufacturing or Production

Plenitude

Lanass Solar SAS

Manufacturing or Production

Plenitude

POP Solar SAS

Manufacturing or Production

Plenitude

Versalis France SAS

Manufacturing or Production

Chemicals

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

Xenon SAS

Manufacturing or Production

Plenitude

## GERMANY



(€ thousand)

Full year 2024

Total revenues	3,057,324	Profit (loss) before Income tax	82,081	Cash Tax Paid	206,286	Income Tax Accrued	38,180
Revenues - related party transaction	325,653						
Revenues - non-related party transaction	2,731,671						
Stated capital	94,196	Accumulated Earnings	514,845	Number of Employees (number)	559	Tangible Assets	310,327

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

Bayernoil Raffineriegesellschaft mbH <sup>(10)</sup>			Manufacturing or Production	Enilive
Be Charge Srl -PE	Italia		Sales, Marketing or Distribution	Plenitude
Enilive Deutschland GmbH			Sales, Marketing or Distribution	Enilive
Enilive Schmiertechnik GmbH			Sales, Marketing or Distribution	Enilive
Novamont GmbH			Sales, Marketing or Distribution	Chemicals
Padanaplast Deutschland GmbH			Sales, Marketing or Distribution	Chemicals
Versalis Deutschland GmbH			Manufacturing or Production	Chemicals
Versalis International SA - PE	Belgium		Sales, Marketing or Distribution	Chemicals

## GREECE



(€ thousand)

Full year 2024

Total revenues	523,302	Profit (loss) before Income tax	14,546	Cash Tax Paid	7,499	Income Tax Accrued	1,729
Revenues - related party transaction	9,380						
Revenues - non-related party transaction	513,922						
Stated capital	106,472	Accumulated Earnings	11,556	Number of Employees (number)	203	Tangible Assets	6,291

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

Eni Plenitude Renewables Hellas Single Member SA			Holding shares or Other Equity Instruments	Plenitude
Gas Supply Company of Thessaloniki-Thessalia SA			Sales, Marketing or Distribution	Plenitude
SKGRPV1 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV2 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV3 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV4 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV5 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV6 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV7 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV8 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV9 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV10 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV11 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV12 Single Member Private Company			Manufacturing or Production	Plenitude
SKGRPV13 Single Member Private Company			Manufacturing or Production	Plenitude

<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
SKGRPV14 Single Member Private Company		Manufacturing or Production	Plentitude
SKGRPV15 Single Member Private Company		Manufacturing or Production	Plentitude
SKGRPV16 Single Member Private Company		Manufacturing or Production	Plentitude
SKGRPV17 Single Member Private Company		Manufacturing or Production	Plentitude
SKGRPV18 Single Member Private Company		Manufacturing or Production	Plentitude
SKGRPV19 Single Member Private Company		Manufacturing or Production	Plentitude
SKGRPV20 Single Member Private Company		Manufacturing or Production	Plentitude
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

## HUNGARY



(€ thousand)

Full year 2024

Total revenues	107,457	Profit (loss) before Income tax	(17,277)	Cash Tax Paid	167	Income Tax Accrued	63
Revenues - related party transaction	10,041						
Revenues - non-related party transaction	97,416						
Stated capital	27,892	Accumulated Earnings	(20,590)	Number of Employees (number)	155	Tangible Assets	171

<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Dunastyr Polisztirolgyártó Zártkörűen Működő Részvénytársaság		Manufacturing or Production	Chemicals
Enilive Austria GmbH - PE	Austria	Sales, Marketing or Distribution	Enilive
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

## IRELAND



(€ thousand)

Full year 2024

Total revenues	266,066	Profit (loss) before Income tax	210,824	Cash Tax Paid	23,849	Income Tax Accrued	31,642
Revenues - related party transaction	151,770						
Revenues - non-related party transaction	114,296						
Stated capital	500,001	Accumulated Earnings	205,612	Number of Employees (number)	6	Tangible Assets	

<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
BioBag Plastics Ltd		Vendite, commercializzazione o dist	Chemicals
Eni Insurance DAC		Assicurazioni	Corporate and financial subsidiaries

## LUXEMBOURG



(€ thousand)

Full year 2024

Total revenues		Profit (loss) before Income tax	(28,955)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital	10,254	Accumulated Earnings	(16,389)	Number of Employees (number)		Tangible Assets	

<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>	<a href="#">Residence tax jurisdiction</a>	<a href="#">Business activity</a>	<a href="#">Eni business segment</a>
Eni Plentitude Renewables Luxembourg Sarl		Holding shares or Other Equity Instruments	Plentitude

## NETHERLANDS



(€ thousand)

Full year 2024

Total revenues	3,636,188	Profit (loss) before Income tax	752,102	Cash Tax Paid	63,106	Income Tax Accrued	95,916
Revenues - related party transaction	434,957						
Revenues - non-related party transaction	3,201,231						
Stated capital	63,110,070	Accumulated Earnings	10,704,229	Number of Employees (number)	442	Tangible Assets	151,249

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

Agip Caspian Sea BV		Manufacturing or Production	Exploration & Production
Agip Karachaganak BV		Manufacturing or Production	Exploration & Production
Blue Stream Pipeline Co BV <sup>(10)</sup>		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
Eni Abu Dhabi Refining & Trading Services BV**		Sales, Marketing or Distribution	Refining
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 Australia BV		Manufacturing or Production	Exploration & Production
Eni Bahrain BV		Research and Development	Exploration & Production
Enilive Benelux BV		Sales, Marketing or Distribution	Enilive
Eni China BV		Manufacturing or Production	Exploration & Production
Eni East Med BV		Research and Development	Exploration & Production
Eni Energy Alam El Shawish BV		Manufacturing or Production	Exploration & Production
Eni Energy Arguni I BV		Manufacturing or Production	Exploration & Production
Eni Energy Ashrafi BV		Manufacturing or Production	Exploration & Production
Eni Energy E&P Holding Netherlands BV		Manufacturing or Production	Exploration & Production
Eni Energy East Canal BV		Manufacturing or Production	Exploration & Production
Eni Energy East Sepinggan BV		Manufacturing or Production	Exploration & Production
Eni Energy Egypt BV		Manufacturing or Production	Exploration & Production
Eni Energy Exploration BV		Manufacturing or Production	Exploration & Production
Eni Energy Facilities Netherlands BV		Manufacturing or Production	Exploration & Production
Eni Energy Germany BV		Research and Development	Exploration & Production
Eni Energy Holding Netherlands BV		Manufacturing or Production	Exploration & Production
Eni Energy Hydrogen BV		Manufacturing or Production	Exploration & Production
Eni Energy Jakarta BV		Manufacturing or Production	Exploration & Production
Eni Energy Muara Bakau BV		Manufacturing or Production	Exploration & Production
Eni Energy Netherlands Administration BV		Manufacturing or Production	Exploration & Production
Eni Energy Netherlands BV		Manufacturing or Production	Exploration & Production
Eni Energy North Canal BV		Manufacturing or Production	Exploration & Production
Eni Energy North West El Amal BV		Manufacturing or Production	Exploration & Production
Eni Energy Participation Netherlands BV		Manufacturing or Production	Exploration & Production
Eni Energy Russia BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni Energy Solutions BV		Holding shares or Other Equity Instruments	Plentitude
Eni Energy Touat Holding BV		Manufacturing or Production	Exploration & Production
Eni Energy West Canal BV		Manufacturing or Production	Exploration & Production
Eni Netherlands CCUS BV		Holding shares or Other Equity Instruments	Corporate and financial subsidiaries

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni 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 Isatay BV		Research and Development	Exploration & Production
Eni JPDA 11-106 BV		Research and Development	Exploration & Production
Eni Kenya BV		Manufacturing or Production	Exploration & Production
Eni Lebanon BV		Research and Development	Exploration & Production
Eni Maroc BV		Research and Development	Exploration & Production
Eni Mozambique LNG Holding BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni Muara Bakau BV		Manufacturing or Production	Exploration & Production
Eni North Africa BV		Manufacturing or Production	Exploration & Production
Eni Oil Holdings BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni Oman BV		Research and Development	Exploration & Production
Eni Qatar BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni RAK BV**		Research and Development	Exploration & Production
Eni Rewind International BV		Environmental remediation activity and waste management	Other activities
Eni Rovuma Basin BV		Manufacturing or Production	Exploration & Production
Eni Sharjah BV **		Manufacturing or Production	Exploration & Production
Eni South China Sea Ltd Sàrl***		Dormant	Exploration & Production
Eni Timor 22-23 BV		Research and Development	Exploration & Production
Eni Tunisia BV		Manufacturing or Production	Exploration & Production
Eni Venezuela BV		Administrative, Management or Support Services	Exploration & Production
Eni Vietnam BV		Research and Development	Exploration & Production
GreenStream BV <sup>(10)</sup>		Transportation activities (via pipeline)	Global Gas & LNG Portfolio
Ieoc Exploration BV		Manufacturing or Production	Exploration & Production
Ieoc Production BV		Manufacturing or Production	Exploration & Production
NOGAT BV <sup>(10)</sup>		Transportation activities (via pipeline)	Exploration & Production
Production North Sea Netherlands Ltd		Manufacturing or Production	Exploration & Production

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

establishment in the United Arab Emirates and carries out an effective economic activity.

(\*\*\*) Company resident in Luxembourg.

## NORWAY



(€ thousand)

Full year 2024

Total revenues	13,027	Profit (loss) before		Cash Tax Paid	35	Income Tax	
Revenues - related party transaction	4,921	Income tax	(374)			Accrued	57
Revenues - non-related party transaction	8,106						
Stated capital	2,158	Accumulated Earnings	2,614	Number of Employees (number)	12	Tangible Assets	169

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

## POLAND



(€ thousand)

Full year 2024

Total revenues	3,018	Profit (loss) before Income tax	475	Cash Tax Paid	142	Income Tax Accrued	
Revenues - related party transaction	1,228						
Revenues - non-related party transaction	1,790						

Stated capital	25	Accumulated Earnings	(22)	Number of Employees (number)	7	Tangible Assets	
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[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

BioBag Polska Sp zoo (in liquidation)

Sales, Marketing or Distribution

Chemicals

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## PORTUGAL



(€ thousand)

Full year 2024

Total revenues	47,280	Profit (loss) before Income tax	324	Cash Tax Paid		Income Tax Accrued	65
Revenues - related party transaction							
Revenues - non-related party transaction	47,280						

Stated capital		Accumulated Earnings		Number of Employees (number)	7	Tangible Assets	4
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[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Be Charge Srl - PE

Italy

Sales, Marketing or Distribution

Plenitude

Eni Plenitude Iberia SLU - PE

Spain

Sales, Marketing or Distribution

Plenitude

## ROMANIA



(€ thousand)

Full year 2024

Total revenues	12,148	Profit (loss) before Income tax	(577)	Cash Tax Paid		Income Tax Accrued	45
Revenues - related party transaction	592						
Revenues - non-related party transaction	11,556						

Stated capital	1,513	Accumulated Earnings	(1,994)	Number of Employees (number)	237	Tangible Assets	2,071
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[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Be Charge Srl - PE

Italy

Sales, Marketing or Distribution

Plenitude

Enilive Austria GmbH - PE

Austria

Sales, Marketing or Distribution

Enilive

Finproject Romania Srl

Manufacturing or Production

Chemicals

Eni Plenitude Technical Services Romania Srl

Manufacturing or Production

Plenitude

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## SLOVAKIA



(€ thousand)

Full year 2024

Total revenues		Profit (loss) before Income tax	(216)	Cash Tax Paid	12	Income Tax Accrued	12
Revenues - related party transaction							
Revenues - non-related party transaction							

Stated capital		Accumulated Earnings		Number of Employees (number)	1	Tangible Assets	
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[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals



## SLOVENIA



(€ thousand)

Full year 2024

Total revenues	40,649	Profit (loss) before Income tax	5,392	Cash Tax Paid	1,004	Income Tax Accrued	1,091
Revenues - related party transaction	191						
Revenues - non-related party transaction	40,458						
Stated capital	12,957	Accumulated Earnings	31,379	Number of Employees (number)	45	Tangible Assets	2,519

Eni Group constituent entities included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Adriaplin Podjetje za distribucijo zemeljskega plina doo Ljubljana

Sales, Marketing or Distribution

Plenitude

Be Charge Srl - PE

Italy

Sales, Marketing or Distribution

Plenitude

## SPAIN



(€ thousand)

Full year 2024

Total revenues	1,994,169	Profit (loss) before Income tax	(10,549)	Cash Tax Paid	1,501	Income Tax Accrued	5,310
Revenues - related party transaction	281,027						
Revenues - non-related party transaction	1,713,142						
Stated capital	277,292	Accumulated Earnings	(135,498)	Number of Employees (number)	678	Tangible Assets	930,911

Eni Group constituent entities included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Alpinia Solar SLU

Manufacturing or Production

Plenitude

Anberia Invest SLU

Manufacturing or Production

Plenitude

Almazara Solar SLU

Manufacturing or Production

Plenitude

Armadura Solar SLU

Manufacturing or Production

Plenitude

Aten Oil Activos SLU

Sales, Marketing or Distribution

Enilive

Aten Oil Operaciones SLU

Sales, Marketing or Distribution

Enilive

Aten Oil Setor Activos SLU

Sales, Marketing or Distribution

Enilive

Aten Oil Setor Operaciones SLU

Sales, Marketing or Distribution

Enilive

Aten Oil Setor SLU

Sales, Marketing or Distribution

Enilive

Aten Oil SLU

Sales, Marketing or Distribution

Enilive

Atlante Solar SLU

Manufacturing or Production

Plenitude

Be Charge Srl - PE

Italy

Sales, Marketing or Distribution

Plenitude

Boceto Solar SLU

Manufacturing or Production

Plenitude

Bonete Solar SLU

Manufacturing or Production

Plenitude

Camelia Solar SLU

Manufacturing or Production

Plenitude

Celtis Solar SLU

Manufacturing or Production

Plenitude

Chapitel Solar SLU

Manufacturing or Production

Plenitude

Corlinter 5000 SLU

Manufacturing or Production

Plenitude

Cornisa Solar SLU

Manufacturing or Production

Plenitude

Desarrollos Empresariales Illas SLU

Manufacturing or Production

Plenitude

Ecovent Parc Eolic SAU

Manufacturing or Production

Plenitude

Ekain Renovables SLU

Manufacturing or Production

Plenitude

Energía Eólica Boreas SLU

Manufacturing or Production

Plenitude

Energías Alternativas Eólicas Riojanas SL

Manufacturing or Production

Plenitude

Energías Ambientales de Outes SLU

Manufacturing or Production

Plenitude

Eni España Comercializadora de Gas SAU

Sales, Marketing or Distribution

Global Gas & LNG Portfolio

Enilive Iberia SLU

Sales, Marketing or Distribution

Enilive

<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 Plenitude Iberia SLU		Sales, Marketing or Distribution	Plenitude
Eni Plenitude Investment Spain SLU		Holding shares or Other Equity Instruments	Plenitude
Eni Plenitude Renewables Spain SLU		Manufacturing or Production	Plenitude
Eni Plenitude Technical Services Spain SLU		Administrative, Management or Support Services	Plenitude
Eolica Cuellar de la Sierra SLU		Manufacturing or Production	Plenitude
Estanque Redondo Solar SLU		Manufacturing or Production	Plenitude
Fortaleza Solar SLU		Manufacturing or Production	Plenitude
Fotovoltaica Escudero SLU		Manufacturing or Production	Plenitude
Fotovoltaica Fotozar 5 SLU		Manufacturing or Production	Plenitude
Fotovoltaica Fotozar 6 SLU		Manufacturing or Production	Plenitude
Garita Solar SLU		Manufacturing or Production	Plenitude
Granville Invest SLU		Manufacturing or Production	Plenitude
Guillena Nivel II SL		Manufacturing or Production	Plenitude
Guilleus Consulting SLU		Manufacturing or Production	Plenitude
HLS Bonete PV SLU		Manufacturing or Production	Plenitude
HLS Bonete Topco SLU		Manufacturing or Production	Plenitude
Ixia Solar SLU		Manufacturing or Production	Plenitude
Killington SLU		Manufacturing or Production	Plenitude
Ladronera Solar SLU		Manufacturing or Production	Plenitude
Maristella Directorship SLU		Manufacturing or Production	Plenitude
Membrio Solar SLU		Manufacturing or Production	Plenitude
Miburia Trade SLU		Manufacturing or Production	Plenitude
Novamont Iberia SLU		Wholesale of industrial chemicals	Chemicals
Olea Solar SLU		Manufacturing or Production	Plenitude
Opalo Solar SLU		Manufacturing or Production	Plenitude
Pistacia Solar SLU		Manufacturing or Production	Plenitude
Plumlee SLU		Manufacturing or Production	Plenitude
Punes Trade SLU		Manufacturing or Production	Plenitude
Renopool 1 SLU		Manufacturing or Production	Plenitude
Richwood Invest SLU		Manufacturing or Production	Plenitude
Tantalio Renovables SLU		Manufacturing or Production	Plenitude
Tasonis DirectorShip SLU		Sales, Marketing or Distribution	Enilive
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals
Wind Grower SLU		Manufacturing or Production	Plenitude
Wind Hero SLU		Manufacturing or Production	Plenitude
Zinnia Solar SLU		Manufacturing or Production	Plenitude

## SWEDEN



(€ thousand)

Full year 2024

Total revenues	7,685	Profit (loss) before Income tax	780	Cash Tax Paid	37	Income Tax Accrued	168
Revenues - related party transaction	1,212						
Revenues - non-related party transaction	6,473						
Stated capital	9	Accumulated Earnings	559	Number of Employees (number)	7	Tangible Assets	

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

BBi Sverige AB

Wholesale of industrial chemicals

Chemicals

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## SWITZERLAND



(€ thousand)

Full year 2024

Total revenues	733,299	Profit (loss) before Income tax	26,102	Cash Tax Paid	5,174	Income Tax Accrued	5,084
Revenues - related party transaction	47,926						
Revenues - non-related party transaction	685,373						
Stated capital	116,556	Accumulated Earnings	52,775	Number of Employees (number)	80	Tangible Assets	81,860

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

Be Charge Srl - PE

Italy

Sales, Marketing or Distribution

Plentitude

Enilive Suisse SA

Sales, Marketing or Distribution

Enilive

Oleodotto del Reno SA

Sales, Marketing or Distribution

Other activities

Oléoduc du Rhône SA

Transportation activities (via pipeline)

Refining

Versalis International SA - PE

Belgium

Sales, Marketing or Distribution

Chemicals

## TURKEY



(€ thousand)

Full year 2024

Total revenues	1,484	Profit (loss) before Income tax	501	Cash Tax Paid	186	Income Tax Accrued	133
Revenues - related party transaction	1,350						
Revenues - non-related party transaction	134						
Stated capital	1	Accumulated Earnings	387	Number of Employees (number)	10	Tangible Assets	25

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

Blue Stream Pipeline Co BV - PE

Netherlands

Transportation activities (via pipeline)

Global Gas &amp; LNG Portfolio

Versalis Kimya Ticaret Limited Sirketi

Sales, Marketing or Distribution

Chemicals

## UNITED KINGDOM



(€ thousand)

Full year 2024

Total revenues	37,505,229	Profit (loss) before Income tax	(451,713)	Cash Tax Paid	183,093	Income Tax Accrued	10,440
Revenues - related party transaction	15,454,765						
Revenues - non-related party transaction	22,050,464						
Stated capital	5,749,276	Accumulated Earnings	10,503,852	Number of Employees (number)	743	Tangible Assets	1,293,917

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

Bacton CCS Ltd		Research and Development	Corporate and financial subsidiaries
BioBag UK Ltd		Sales, Marketing or Distribution	Chemicals
Burren Energy (Egypt) Ltd		Manufacturing or Production	Exploration & Production
Burren Energy India Ltd		Dormant	Exploration & Production
Burren Energy Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni Ambalat Ltd		Legal Owner of a Licence	Exploration & Production
Eni Arguni I Ltd		Legal Owner of a Licence	Exploration & Production
Eni Australia Ltd		Manufacturing or Production	Exploration & Production
Eni BTC Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Bukat Ltd		Legal Owner of a Licence	Exploration & Production
Eni CBM Ltd		Dormant	Exploration & Production
Eni CCUS Holding Ltd		Holding shares or Other Equity Instruments	Corporate and financial subsidiaries
Eni Côte d'Ivoire Ltd		Manufacturing or Production	Exploration & Production
Eni East Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni East Sepinggan Ltd		Manufacturing or Production	Exploration & Production
Eni Elgin/Franklin Ltd		Manufacturing or Production	Exploration & Production
Eni Energy Bondco Ltd (in liquidation)		Dormant	Exploration & Production
Eni Energy Finance Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Energy Group Holdings Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Energy Group Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Energy Group Midco Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Energy Group Resourcing Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Energy Hydrogen Ltd (in liquidation)		Dormant	Exploration & Production
Eni Tellus CCS Ltd		Research and Development	Corporate and financial subsidiaries
Eni Energy Capital Ltd (in liquidation)		Dormant	Exploration & Production
Eni Energy E&P UK Ltd		Manufacturing or Production	Exploration & Production
Eni Energy E&P UKCS Ltd		Manufacturing or Production	Exploration & Production
Eni Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni Global Energy Markets SpA - PE	Italy	Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni Hewett Ltd		Manufacturing or Production	Exploration & Production
Eni Hydrocarbons Venezuela Ltd		Research and Development	Exploration & Production
Eni In Amenas Ltd		Manufacturing or Production	Exploration & Production
Eni India Ltd		Dormant	Exploration & Production
Eni Indonesia Ltd		Legal Owner of a Licence	Exploration & Production
Eni International NA NV Sàrl*		Holding shares or Other Equity Instruments	Exploration & Production

<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 International Resources Ltd		Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni Investments Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni IS Exploration Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni JPDA 03-13 Ltd		Manufacturing or Production	Exploration & Production
Eni Krueng Mane Ltd		Legal Owner of a Licence	Exploration & Production
Eni Lasmo Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni Liverpool Bay Operating Co Ltd		Dormant	Exploration & Production
Eni LNS Ltd		Dormant	Exploration & Production
Eni Middle East Ltd		Engineering services	Exploration & Production
Eni MOG Ltd (in liquidation)		Dormant	Exploration & Production
Eni North Ganai Ltd		Legal Owner of a Licence	Exploration & Production
Eni Oil Algeria Ltd		Manufacturing or Production	Exploration & Production
EniProgetti SpA - PE	Italy	Engineering services	Exploration & Production
Eni Peri Mahakam Ltd		Legal Owner of a Licence	Exploration & Production
Eni Rapak Ltd		Legal Owner of a Licence	Exploration & Production
Eni TNS Ltd		Dormant	Exploration & Production
Eni Trade & Biofuels SpA - PE	Italy	Sales, Marketing or Distribution	Exploration & Production
Eni Trading & Shipping SpA (in liquidation) - PE	Italy	Dormant	Corporate and financial subsidiaries
Eni UHL Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni UK Holding Plc		Holding shares or Other Equity Instruments	Exploration & Production
Eni UK Ltd		Manufacturing or Production	Exploration & Production
Eni UKCS Ltd		Manufacturing or Production	Exploration & Production
Eni ULT Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni ULX Ltd		Manufacturing or Production	Exploration & Production
Eni West 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***		Dormant	Exploration & Production
Liverpool Bay CCS Ltd		Dormant	Corporate and financial subsidiaries
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals
Versalis UK Ltd		Manufacturing or Production	Chemicals

(\*) Company resident in Luxembourg.

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

(\*\*\*) Company resident in Bermuda.

## AFRICA

## ALGERIA



(€ thousand)

Full year 2024

Total revenues	2,182,544	Profit (loss) before Income tax	1,163,126	Cash Tax Paid	829,715	Income Tax Accrued	770,981
Revenues - related party transaction	1,215,690						
Revenues - non-related party transaction	966,854						
Stated capital		Accumulated Earnings		Number of Employees (number)	1,460	Tangible Assets	1,976,196
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Eni Algeria Exploration BV - PE		Netherlands		Manufacturing or Production		Exploration & Production	
Eni Algeria Ltd Sàrl - PE		Netherlands		Manufacturing or Production		Exploration & Production	
Eni Algeria Production BV - PE		Netherlands		Manufacturing or Production		Exploration & Production	
Eni In Amenas Ltd - PE		United Kingdom		Manufacturing or Production		Exploration & Production	
Eni In Salah Ltd - PE		Bahamas		Manufacturing or Production		Exploration & Production	
Eni Oil Algeria Ltd - PE		United Kingdom		Manufacturing or Production		Exploration & Production	
First Calgary Petroleum LP - PE		Canada		Manufacturing or Production		Exploration & Production	

## ANGOLA



(€ thousand)

Full year 2024

Total revenues	313	Profit (loss) before Income tax	(15,923)	Cash Tax Paid	92	Income Tax Accrued	
Revenues - related party transaction	313						
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)	16	Tangible Assets	19,850
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Eni Natural Energies SpA - PE		Italy		Research and Development		Corporate and financial subsidiaries	
Eni Industrial Evolution SpA - PE		Italy		Research and Development		Refining	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution		Chemicals	

## CONGO



(€ thousand)

Full year 2024

Total revenues	1,152,196	Profit (loss) before Income tax	(1,233,670)	Cash Tax Paid	131,221	Income Tax Accrued	121,495
Revenues - related party transaction	871,711						
Revenues - non-related party transaction	280,485						
Stated capital	479	Accumulated Earnings	(920,962)	Number of Employees (number)	461	Tangible Assets	3,478,649
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Burren Energy Congo Ltd - PE		British Virgin Islands		Manufacturing or Production		Exploration & Production	
Eni Congo SAU				Manufacturing or Production		Exploration & Production	
Eni Natural Energies Congo SAU				Research and Development		Corporate and financial subsidiaries	
Versalis Congo Sarlu				Sales, Marketing or Distribution		Chemicals	

## CÔTE D'IVOIRE



(€ thousand)

Full year 2024

Total revenues	476,206	Profit (loss) before Income tax	88,314	Cash Tax Paid	6	Income Tax Accrued	278
Revenues - related party transaction	408,873						
Revenues - non-related party transaction	67,333						

Stated capital	427	Accumulated Earnings	(1,338)	Number of Employees (number)	154	Tangible Assets	3,680,891
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Eni Group constituent entities included in the tax jurisdiction
Residence tax jurisdiction
Business activity
Eni business segment

Eni Côte d'Ivoire Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni Natural Energies Côte d'Ivoire SA		Manufacturing or Production	Corporate and financial subsidiaries
Versalis International Côte d'Ivoire Sarlu		Sales, Marketing or Distribution	Chemicals

## DEMOCRATIC REPUBLIC OF THE CONGO



(€ thousand)

Full year 2024

Total revenues	4	Profit (loss) before Income tax	(111)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction	4						

Stated capital	879	Accumulated Earnings	(2,048)	Number of Employees (number)		Tangible Assets	
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Eni Group constituent entities included in the tax jurisdiction
Residence tax jurisdiction
Business activity
Eni business segment

Eni RD Congo SA		Dormant	Exploration & Production
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## EGYPT



(€ thousand)

Full year 2024

Total revenues	3,486,585	Profit (loss) before Income tax	1,435,006	Cash Tax Paid	737,028	Income Tax Accrued	736,701
Revenues - related party transaction	64,210						
Revenues - non-related party transaction	3,422,375						

Stated capital	173,727	Accumulated Earnings	65,421	Number of Employees (number)	2,509	Tangible Assets	6,668,045
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Eni Group constituent entities included in the tax jurisdiction
Residence tax jurisdiction
Business activity
Eni business segment

Burren Energy (Egypt) Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Damietta LNG (DLNG) SAE <sup>(10)</sup>		Manufacturing or Production	Global Gas & LNG Portfolio
DLNG Services SAE <sup>(10)</sup>		Administrative, Management or Support Services	Global Gas & LNG Portfolio
Eni Energy Egypt BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Energy North West El Amal BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni New Energy Egypt SAE		Research and Development	Exploration & Production
EniProgetti Egypt Ltd		Engineering services	Exploration & Production
Ieoc Production BV - PE	Netherlands	Manufacturing or Production	Exploration & Production

## GHANA



(€ thousand)

Full year 2024

Total revenues	654,204	Profit (loss) before Income tax	188,314	Cash Tax Paid	1,763	Income Tax Accrued	183
Revenues - related party transaction	285,864						
Revenues - non-related party transaction	368,340						
Stated capital	15,062	Accumulated Earnings	645,120	Number of Employees (number)	153	Tangible Assets	1,170,258
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Eni Ghana Exploration and Production Ltd				Manufacturing or Production		Exploration & Production	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution		Chemicals	
Versalis Zeal Ltd				Sales, Marketing or Distribution		Chemicals	

## KENYA



(€ thousand)

Full year 2024

Total revenues	18,277	Profit (loss) before Income tax	(100,201)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	12,468						
Revenues - non-related party transaction	5,809						
Stated capital		Accumulated Earnings		Number of Employees (number)	44	Tangible Assets	58,712
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Eni Kenya BV - PE		Netherlands		Manufacturing or Production		Exploration & Production	
Eni Natural Energies Kenya EPZ Ltd				Manufacturing or Production		Corporate and financial subsidiaries	

## LIBYA



(€ thousand)

Full year 2024

Total revenues	3,696,119	Profit (loss) before Income tax	2,287,813	Cash Tax Paid	1,687,512	Income Tax Accrued	1,726,429
Revenues - related party transaction	380,164						
Revenues - non-related party transaction	3,315,955						
Stated capital		Accumulated Earnings		Number of Employees (number)	4,742	Tangible Assets	2,753,906
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Eni North Africa BV - PE		Netherlands		Manufacturing or Production		Exploration & Production	
GreenStream BV - PE		Netherlands		Transportation activities (via pipeline)		Global Gas & LNG Portfolio	
EniProgetti SpA - PE		Italy		Engineering services		Exploration & Production	

## MOROCCO



(€ thousand)

Full year 2024

Total revenues	9,459	Profit (loss) before Income tax	(3,686)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	492						
Revenues - non-related party transaction	8,967						
Stated capital		Accumulated Earnings		Number of Employees (number)	3	Tangible Assets	
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Eni Maroc BV - PE		Netherlands		Research and Development		Exploration & Production	



## MOZAMBIQUE



(€ thousand)

Full year 2024

Total revenues	36,788	Profit (loss) before Income tax	(52,064)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	3,201						
Revenues - non-related party transaction	33,587						
Stated capital		Accumulated Earnings		Number of Employees (number)	130	Tangible Assets	12,503

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

Eni Mozambico SpA - PE	Italy	Research and Development	Exploration & Production
Eni Rovuma Basin BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Natural Energies Mozambico Srl - PE	Italy	Research and Development	Corporate and financial subsidiaries
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

## NIGERIA



(€ thousand)

Full year 2024

Total revenues	1,047,904	Profit (loss) before Income tax	105,926	Cash Tax Paid	151,019	Income Tax Accrued	169,801
Revenues - related party transaction	708,705						
Revenues - non-related party transaction	339,199						
Stated capital	2,862	Accumulated Earnings	1,819,211	Number of Employees (number)	983	Tangible Assets	1,408,948

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

Agip Energy and Natural Resources (Nigeria) Ltd		Manufacturing or Production	Exploration & Production
Nigerian Agip Exploration Ltd		Manufacturing or Production	Exploration & Production
Nigerian Agip Oil Co Ltd		Manufacturing or Production	Exploration & Production

## RWANDA



(€ thousand)

Full year 2024

Total revenues		Profit (loss) before Income tax	(4,738)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)	5	Tangible Assets	385

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

Eni Natural Energies SpA - PE	Italy	Research and Development	Corporate and financial subsidiaries
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## TUNISIA



(€ thousand)

Full year 2024

Total revenues	77,725	Profit (loss) before Income tax	28,099	Cash Tax Paid	17,971	Income Tax Accrued	11,853
Revenues - related party transaction	29,283						
Revenues - non-related party transaction	48,442						
Stated capital		Accumulated Earnings		Number of Employees (number)	293	Tangible Assets	109,282

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

Eni Tunisia BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
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# ASIA AND OCEANIA

## AUSTRALIA



(€ thousand)

Full year 2024

Total revenues	52,296	Profit (loss) before Income tax	(137,088)	Cash Tax Paid	(242)	Income Tax Accrued	(3,011)
Revenues - related party transaction	26,841						
Revenues - non-related party transaction	25,455						
Stated capital	689,409	Accumulated Earnings	(676,069)	Number of Employees (number)	103	Tangible Assets	720,522

### Eni Group constituent entities included in the tax jurisdiction

### Residence tax jurisdiction

### Business activity

### Eni business segment

Eni Australia BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Australia Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni Energy Australia Pty Ltd		Research and Development	Exploration & Production
Eni Energy Bonaparte Pty Ltd		Research and Development	Exploration & Production
Eni Gas & Power LNG Australia BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni JPDA 03-13 Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni JPDA 06-105 Pty Ltd		Manufacturing or Production	Exploration & Production
Eni JPDA 11-106 BV - PE	Netherlands	Research and Development	Exploration & Production
Eni New Energy Australia Pty Ltd		Manufacturing or Production	Plenitude
Eni New Energy Batchelor Pty Ltd		Manufacturing or Production	Plenitude
Eni New Energy Katherine Pty Ltd		Manufacturing or Production	Plenitude
Eni New Energy Manton Dam Pty Ltd		Manufacturing or Production	Plenitude

## BAHRAIN



(€ thousand)

Full year 2024

Total revenues	45	Profit (loss) before Income tax	(236)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	43						
Revenues - non-related party transaction	2						
Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	

### Eni Group constituent entities included in the tax jurisdiction

### Residence tax jurisdiction

### Business activity

### Eni business segment

Eni Bahrain BV - PE	Netherlands	Research and Development	Exploration & Production
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## CHINA



(€ thousand)

Full year 2024

Total revenues	114,807	Profit (loss) before Income tax	4,994	Cash Tax Paid	337	Income Tax Accrued	666
Revenues - related party transaction	14,501						
Revenues - non-related party transaction	100,306						
Stated capital	7,092	Accumulated Earnings	(8,287)	Number of Employees (number)	114	Tangible Assets	765

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

Eni China BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Energy (Shanghai) Co Ltd		Sales, Marketing or Distribution	Enilive
Finproject Guangzhou Trading Co Ltd		Sales, Marketing or Distribution	Chemicals
Versalis Pacific Trading (Shanghai) Co Ltd		Sales, Marketing or Distribution	Chemicals

## HONG KONG



(€ thousand)

Full year 2024

Total revenues	26,014	Profit (loss) before Income tax	23,899	Cash Tax Paid	915	Income Tax Accrued	4,006
Revenues - related party transaction	23,024						
Revenues - non-related party transaction	2,990						
Stated capital	1,389	Accumulated Earnings	23,540	Number of Employees (number)		Tangible Assets	

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

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

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

## INDIA



(€ thousand)

Full year 2024

Total revenues	10,623	Profit (loss) before Income tax	(2,870)	Cash Tax Paid	16	Income Tax Accrued	7
Revenues - related party transaction	518						
Revenues - non-related party transaction	10,105						
Stated capital	8,561	Accumulated Earnings	2,327	Number of Employees (number)	317	Tangible Assets	14,814

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

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

## INDONESIA



(€ thousand)

Full year 2024

Total revenues	1,556,480	Profit (loss) before Income tax	790,654	Cash Tax Paid	332,396	Income Tax Accrued	284,895
Revenues - related party transaction	580,532						
Revenues - non-related party transaction	975,948						
Stated capital		Accumulated Earnings		Number of Employees (number)	395	Tangible Assets	1,674,246

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

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

## IRAN



(€ thousand)

Full year 2024

Total revenues	71	Profit (loss) before Income tax	(343)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	71						
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	

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

Eni Iran BV - PE	Netherlands	Dormant	Exploration & Production
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## IRAQ



(€ thousand)

Full year 2024

Total revenues	716,582	Profit (loss) before Income tax	118,027	Cash Tax Paid	35,714	Income Tax Accrued	33,240
Revenues - related party transaction	1,045,367						
Revenues - non-related party transaction	(328,785)						
Stated capital		Accumulated Earnings		Number of Employees (number)	521	Tangible Assets	626,245

[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 &amp; Production

## KAZAKHSTAN



(€ thousand)

Full year 2024

Total revenues	2,767,561	Profit (loss) before Income tax	1,446,285	Cash Tax Paid	206,738	Income Tax Accrued	221,355
Revenues - related party transaction	1,773,144						
Revenues - non-related party transaction	994,417						
Stated capital	94,864	Accumulated Earnings	(61,214)	Number of Employees (number)	1,415	Tangible Assets	10,040,531

[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 &amp; Production

Agip Karachaganak BV - PE

Netherlands

Manufacturing or Production

Exploration &amp; Production

Arm Wind LLP

Manufacturing or Production

Plenitude

Eni Isatay BV - PE

Netherlands

Research and Development

Exploration &amp; Production

EniProgetti SpA - PE

Italy

Engineering services

Exploration &amp; Production

## LEBANON



(€ thousand)

Full year 2024

Total revenues		Profit (loss) before Income tax	(4,001)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)		Tangible Assets	

[Eni Group constituent entities  
included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Eni Lebanon BV - PE

Netherlands

Research and Development

Exploration &amp; Production

## OMAN



(€ thousand)

Full year 2024

Total revenues	971	Profit (loss) before Income tax	(25,213)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	615						
Revenues - non-related party transaction	356						
Stated capital		Accumulated Earnings		Number of Employees (number)	22	Tangible Assets	20,116

[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 &amp; Production

## QATAR



(€ thousand)

Full year 2024

Total revenues	150	Profit (loss) before Income tax	(2,410)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction	150						
Stated capital		Accumulated Earnings		Number of Employees (number)	6	Tangible Assets	
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Eni Qatar BV - PE		Netherlands		Holding shares or Other Equity Instruments		Exploration & Production	
VME Oilfield Chemicals LLC				Sales, Marketing or Distribution		Chemicals	

## RUSSIA



(€ thousand)

Full year 2024

Total revenues	205,142	Profit (loss) before Income tax	88,475	Cash Tax Paid	981	Income Tax Accrued	11,449
Revenues - related party transaction	107,769						
Revenues - non-related party transaction	97,373						
Stated capital	23,127	Accumulated Earnings	(18,725)	Number of Employees (number)	27	Tangible Assets	100,676
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Blue Stream Pipeline Co BV - PE		Netherlands		Transportation activities (via pipeline)		Global Gas & LNG Portfolio	
EniServizi SpA - PE		Italy		Administrative, Management or Support Services		Corporate and financial subsidiaries	
Llc "Eni Energhia"				Research and Development		Exploration & Production	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution		Chemicals	

## SINGAPORE



(€ thousand)

Full year 2024

Total revenues	4,402,693	Profit (loss) before Income tax	3,530	Cash Tax Paid	318	Income Tax Accrued	(1,583)
Revenues - related party transaction	895,881						
Revenues - non-related party transaction	3,506,812						
Stated capital	10,937	Accumulated Earnings	(1,747)	Number of Employees (number)	51	Tangible Assets	26
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Business activity</a>		<a href="#">Eni business segment</a>	
Eni Global Energy Markets SpA - PE		Italy		Sales, Marketing or Distribution		Global Gas & LNG Portfolio	
Eni Trade & Biofuels SpA - PE		Italy		Sales, Marketing or Distribution		Exploration & Production	
Versalis Asia Pacific Pte Ltd				Sales, Marketing or Distribution		Chemicals	

## SOUTH KOREA



(€ thousand)

Full year 2024

Total revenues	798	Profit (loss) before Income tax	48	Cash Tax Paid	(24)	Income Tax Accrued	
Revenues - related party transaction	798						
Revenues - non-related party transaction							
Stated capital		Accumulated Earnings		Number of Employees (number)	2	Tangible Assets	
<a href="#">Eni Group constituent entities included in the tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Residence tax jurisdiction</a>		<a href="#">Eni business segment</a>	
Versalis Pacific Trading (Shanghai) Co Ltd - PE		China		Administrative, Management or Support Services		Chemicals	

## TIMOR LESTE



(€ thousand)

Full year 2024

Total revenues	17,490	Profit (loss) before Income tax	(3,614)	Cash Tax Paid	3,058	Income Tax Accrued	299
Revenues - related party transaction	4,579						
Revenues - non-related party transaction	12,911						
Stated capital		Accumulated Earnings		Number of Employees (number)	2	Tangible Assets	529

[Eni Group constituent entities  
included in the tax jurisdiction](#)
[Residence tax jurisdiction](#)
[Business activity](#)
[Eni business segment](#)

Eni JPDA 03-13 Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni JPDA 06-105 Pty Ltd - PE	Australia	Manufacturing or Production	Exploration & Production
Eni JPDA 11-106 BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Timor 22-23 BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Timor Leste SpA - PE	Italy	Research and Development	Exploration & Production

## TURKMENISTAN



(€ thousand)

Full year 2024

Total revenues	135,335	Profit (loss) before Income tax	7,885	Cash Tax Paid	3,363	Income Tax Accrued	9,043
Revenues - related party transaction	11,098						
Revenues - non-related party transaction	124,237						
Stated capital		Accumulated Earnings		Number of Employees (number)	846	Tangible Assets	366,181

[Eni Group constituent entities  
included in the tax jurisdiction](#)
[Residence tax jurisdiction](#)
[Business activity](#)
[Eni business segment](#)

Eni Turkmenistan Ltd - PE	Bermuda	Manufacturing or Production	Exploration & Production
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## UNITED ARAB EMIRATES



(€ thousand)

Full year 2024

Total revenues	1,618,346	Profit (loss) before Income tax	780,162	Cash Tax Paid	798,294	Income Tax Accrued	788,776
Revenues - related party transaction	1,614,746						
Revenues - non-related party transaction	3,600						
Stated capital		Accumulated Earnings		Number of Employees (number)	94	Tangible Assets	2,788,193

[Eni Group constituent entities  
included in the tax jurisdiction](#)
[Residence tax jurisdiction](#)
[Business activity](#)
[Eni business segment](#)

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

## VIETNAM



(€ thousand)

Full year 2024

Total revenues	3,252	Profit (loss) before Income tax	(44,485)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	3,008						
Revenues - non-related party transaction	244						
Stated capital	817	Accumulated Earnings	(2,775)	Number of Employees (number)	62	Tangible Assets	113,432

[Eni Group constituent entities  
included in the tax jurisdiction](#)
[Residence tax jurisdiction](#)
[Business activity](#)
[Eni business segment](#)

Eni Natural Energies Vietnam Llc		Research and Development	Corporate and financial subsidiaries
Eni Vietnam BV - PE	Netherlands	Research and Development	Exploration & Production
Finproject Viet Nam Co Ltd		Sales, Marketing or Distribution	Chemicals

# AMERICAS

## ARGENTINA



(€ thousand)

Full year 2024

Total revenues		Profit (loss) before		Cash Tax Paid		Income Tax	
Revenues - related party transaction		Income tax	(9,790)			Accrued	
Revenues - non-related party transaction							
Stated capital	46,111	Accumulated		Number of		Tangible Assets	
		Earnings	(14,750)	Employees			
				(number)			

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Eni Argentina Exploración y Explotación SA

Research and Development

Exploration & Production

## BAHAMAS



(€ thousand)

Full year 2024

Total revenues		Profit (loss) before		Cash Tax Paid		Income Tax	
Revenues - related party transaction		Income tax				Accrued	
Revenues - non-related party transaction							
Stated capital	3	Accumulated		Number of		Tangible Assets	
		Earnings	387,238	Employees			
				(number)			

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Eni In Salah Ltd \*

Manufacturing or Production

Exploration & Production

Zetah Congo Ltd\*\*

Legal Owner of a Licence

Exploration & Production

Zetah Kouilou Ltd\*\*

Legal Owner of a Licence

Exploration & Production

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

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

## BERMUDA



(€ thousand)

Full year 2024

Total revenues	57	Profit (loss) before		Cash Tax Paid		Income Tax	
Revenues - related party transaction	55	Income tax	(85)			Accrued	
Revenues - non-related party transaction	2						
Stated capital	1,107,661	Accumulated		Number of		Tangible Assets	
		Earnings	(452,165)	Employees			
				(number)			

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdiction

Business activity

Eni business segment

Burren Energy (Bermuda) Ltd\*

Holding shares or Other Equity  
Instruments

Exploration & Production

Burren Shakti Ltd\*

Dormant

Exploration & Production

Eni Ganai Deepwater Ltd\*\*

Research and Development

Exploration & Production

Eni Makassar Ltd\*\*

Manufacturing or Production

Exploration & Production

Eni Rapak Deepwater Ltd\*\*

Manufacturing or Production

Exploration & Production

Eni Turkmenistan Ltd \*\*\*

Manufacturing or Production

Exploration & Production

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

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

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



## BRAZIL



(€ thousand)

Full year 2024

Total revenues	266	Profit (loss) before Income tax	(302)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction	266						
Stated capital	284,477	Accumulated Earnings	(284,013)	Numero di addetti (number)	1	Tangible Assets	50

Eni Group constituent entities  
included in the tax jurisdictionResidence tax jurisdictionBusiness activityEni business segmentEni do Brasil Investimentos em Exploração e Produção de  
Petróleo Ltda (in liquidation)

Dormant

Exploration &amp; Production

Eni Energy Brasil Participacoes Ltda

Dormant

Exploration &amp; Production

Finproject Brasil Industria De Solados Eireli

Sales, Marketing or Distribution

Chemicals

## BRITISH VIRGIN ISLANDS



(€ thousand)

Full year 2024

Total revenues		Profit (loss) before Income tax		Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction							
Revenues - non-related party transaction							
Stated capital	46	Accumulated Earnings	(1,108,553)	Number of Employees (number)		Tangible Assets	

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

Burren Energy Congo Ltd \*

Manufacturing or Production

Exploration &amp; Production

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

## CANADA



(€ thousand)

Full year 2024

Total revenues	12,468	Profit (loss) before Income tax	3,846	Cash Tax Paid	404	Income Tax Accrued	1,078
Revenues - related party transaction	201						
Revenues - non-related party transaction	12,267						
Stated capital	3,639,720	Accumulated Earnings	(3,347,596)	Number of Employees (number)	34	Tangible Assets	439

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

BioBag Inc

Sales, Marketing or Distribution

Chemicals

Eni Canada Holding Ltd

Holding shares or Other Equity  
Instruments

Exploration &amp; Production

First Calgary Petroleums LP\*

Manufacturing or Production

Exploration &amp; Production

First Calgary Petroleums Partner Co ULC

Holding shares or Other Equity  
Instruments

Exploration &amp; Production

Foam Creations (2008) Inc

Manufacturing or Production

Chemicals

(\*) Company resident in the United States.

## CAYMAN ISLANDS



(€ thousand)

Full year 2024

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

[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Eni Indonesia Ots 1 Ltd \*

Legal Owner of a Licence

Exploration & Production

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

## COLOMBIA



(€ thousand)

Full year 2024

Total revenues	1,929	Profit (loss) before Income tax	496	CashTax Paid		Income Tax Accrued	95
Revenues - related party transaction	291						
Revenues - non-related party transaction	1,638						
Stated capital	7,067	Accumulated Earnings	(419)	Number of Employees (number)	8	Tangible Assets	5,344

[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Eni Plenitude Investment Colombia SAS

Holding shares or Other Equity Instruments

Plenitude

Eni Plenitude Technical Services Colombia SAS

Administrative, Management or Support Services

Plenitude

Inveese SAS

Manufacturing or Production

Plenitude

## ECUADOR



(€ thousand)

Full year 2024

Total revenues	92,589	Profit (loss) before Income tax	9,559	CashTax Paid	2,188	Income Tax Accrued	2,142
Revenues - related party transaction							
Revenues - non-related party transaction	92,589						
Stated capital	123	Accumulated Earnings	57,982	Number of Employees (number)	460	Tangible Assets	18,265

[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Eni Ecuador SA

Sales, Marketing or Distribution

Refining

Esain SA

Sales, Marketing or Distribution

Refining

## MEXICO



(€ thousand)

Full year 2024

Total revenues	19,314,624	Profit (loss) before Income tax	(744,682)	CashTax Paid	(802)	Income Tax Accrued	1,765
Revenues - related party transaction	15,127,508						
Revenues - non-related party transaction	4,187,116						
Stated capital	918,792	Accumulated Earnings	(858,130)	Number of Employees (number)	979	Tangible Assets	2,373,788

[Eni Group constituent entities included in the tax jurisdiction](#)

[Residence tax jurisdiction](#)

[Business activity](#)

[Eni business segment](#)

Eni México S. de RL de CV

Manufacturing or Production

Exploration & Production

Eni Transporte y Suministro México S. de RL de CV

Sales, Marketing or Distribution

Exploration & Production

Foam Creations México SA de CV

Manufacturing or Production

Chemicals

Mizamtec Operating Company S. de RL de CV

Administrative, Management or Support Services

Exploration & Production

Versalis México S. de R.L. de CV

Sales, Marketing or Distribution

Chemicals

## UNITED STATES



(€ thousand)

Full year 2024

Total revenues	7,379,255	Profit (loss) before Income tax	(714,277)	Cash Tax Paid	20,265	Income Tax Accrued	8,688
Revenues - related party transaction	1,310,282						
Revenues - non-related party transaction	6,068,973						
Stated capital	5,039,763	Accumulated Earnings	(3,072,543)	Number of Employees (number)	276	Tangible Assets	860,808

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
BioBag Americas Inc		Sales, Marketing or Distribution	Chemicals
Eni America Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni BB Petroleum Inc		Manufacturing or Production	Exploration & Production
Eni Finance USA Inc (in liquidation)		Internal Group Finance	Corporate and financial subsidiaries
Eni Marketing Inc		Sales, Marketing or Distribution	Exploration & Production
Eni New Energy US Inc		Holding shares or Other Equity Instruments	Plenitude
Eni New Energy US Investing Inc		Holding shares or Other Equity Instruments	Plenitude
Eni Oil & Gas Inc		Manufacturing or Production	Exploration & Production
Eni Petroleum Co Inc		Manufacturing or Production	Exploration & Production
Eni Trading & Shipping Inc		Sales, Marketing or Distribution	Exploration & Production
Eni US Operating Co Inc		Manufacturing or Production	Exploration & Production
Eni USA Inc		Manufacturing or Production	Exploration & Production
Eni USA R&M Co Inc		Sales, Marketing or Distribution	Refining
Enilive US Inc		Holding shares or Other Equity Instruments	Enilive
Novamont North America Inc		Wholesale of industrial chemicals	Chemicals
Padanaplast America LLC		Sales, Marketing or Distribution	Chemicals
Versalis Americas Inc		Sales, Marketing or Distribution	Chemicals

## VENEZUELA



(€ thousand)

Full year 2024

Total revenues	305,228	Profit (loss) before Income tax	(2,419)	Cash Tax Paid	9,978	Income Tax Accrued	10,040
Revenues - related party transaction	59,291						
Revenues - non-related party transaction	245,937						
Stated capital	62,069	Accumulated Earnings	(4,365)	Number of Employees (number)	121	Tangible Assets	42,813

<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 Hydrocarbons Venezuela Ltd - PE	United Kingdom	Research and Development	Exploration & Production
EniProgetti SpA - PE	Italy	Engineering services	Exploration & Production
Eni Venezuela BV - PE	Netherlands	Administrative, Management or Support Services	Exploration & Production
Supermetanol CA <sup>(10)</sup>		Manufacturing or Production	Refining

# OTHER COUNTRIES

## STATELESS ENTITIES

(€ thousand)

Full year 2024

Total revenues	57,029	Profit (loss) before Income tax	(137,372)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	12,023						
Revenues - non-related party transaction	45,006						
Stated capital	2,051,789	Accumulated Earnings	(387,228)	Number of Employees (number)	20	Tangible Assets	615,678

<u>Eni Group constituent entities included in the aggregation</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Argenta Energy Llc		Manufacturing or Production	Plenitude
Brazoria Class B Member Llc		Holding shares or Other Equity Instruments	Plenitude
Brazoria County Solar Project Llc		Manufacturing or Production	Plenitude
Brazoria HoldCo Llc		Holding shares or Other Equity Instruments	Plenitude
Brown Chapel Energy Llc		Manufacturing or Production	Plenitude
BT Kellam Solar Llc		Manufacturing or Production	Plenitude
Burlington Energy Llc		Manufacturing or Production	Plenitude
Cattlemen Class A Llc		Holding shares or Other Equity Instruments	Plenitude
Chimney Creek Energy Llc		Manufacturing or Production	Plenitude
Corazon Energy Class B Llc		Holding shares or Other Equity Instruments	Plenitude
Corazon Energy Llc		Manufacturing or Production	Plenitude
Corazon Energy Services Llc		Manufacturing or Production	Plenitude
Corazon Tax Equity Partnership Llc		Holding shares or Other Equity Instruments	Plenitude
Daviess County Energy Llc		Manufacturing or Production	Plenitude
Eagle Springs Energy Llc		Manufacturing or Production	Plenitude
Emery Bull Creek Energy Llc		Manufacturing or Production	Plenitude
Eni GoM Llc		Manufacturing or Production	Exploration & Production
Eni New Energy US Holding Llc		Holding shares or Other Equity Instruments	Plenitude
Eni Next Llc		Holding shares or Other Equity Instruments	Corporate and financial subsidiaries
Eni Petroleum US Llc		Manufacturing or Production	Exploration & Production
Eni USA Gas Marketing Llc		Sales, Marketing or Distribution	Exploration & Production
Five Mile Energy Llc		Manufacturing or Production	Plenitude
Flat Bayou Energy Llc		Manufacturing or Production	Plenitude
Golden Acres Energy Llc		Manufacturing or Production	Plenitude
Guajillo Energy Storage Llc		Manufacturing or Production	Plenitude
Hanks Crossing Energy Llc		Manufacturing or Production	Plenitude
Huisache Solar Llc		Manufacturing or Production	Plenitude
Kellam Solar Class B Llc		Holding shares or Other Equity Instruments	Plenitude
Kellam Tax Equity Partnership Llc		Holding shares or Other Equity Instruments	Plenitude
Lone Pine Energy Llc		Manufacturing or Production	Plenitude
Muddy Creek Energy Llc		Manufacturing or Production	Plenitude
South Triangle Energy Llc		Manufacturing or Production	Plenitude
Tallahatchie Energy Llc		Manufacturing or Production	Plenitude
Timber Road Blue Harvest Class A Llc		Holding shares or Other Equity Instruments	Plenitude
Turner Creek Energy Llc		Manufacturing or Production	Plenitude



## **Eni SpA**

### **Headquarters**

Piazzale Enrico Mattei, 1 - Rome - Italy

Capital Stock as of December 31, 2024: € 4,005,358,876.00 fully paid

Tax identification number 00484960588

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