

# Eni

Report on payments to governments

**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.



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## Introduction

This Report on Payments to Governments of the Eni Group for the year 2024 (hereinafter the “Report”) complies with Eni’s reporting as per Italian Legislative Decree No. 139 of August 18, 2015, which enacted Directive 2013/34/EU (the EU Accounting Directive - 2013) into the Italian law. These reporting obligations are applicable to EU-based, listed companies that engage in extractive industries as defined by relevant EU provisions.

The consolidation scope is the same as that of the consolidated financial statements of Eni SpA as of December 31, 2024, prepared in accordance with IFRS; therefore, all payments made by entities not under Eni's control (such as joint ventures and associated companies; see the reporting criteria in this Report) are excluded.

Eni’s EU-based subsidiaries included in the scope of consolidation are waived from the equivalent reporting obligations enacted by other member States.

PwC S.p.A has undertaken a limited assurance engagement on this Report in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised).

This Report is available for download at Eni’s website: [www.eni.com](http://www.eni.com), under the section Publications.

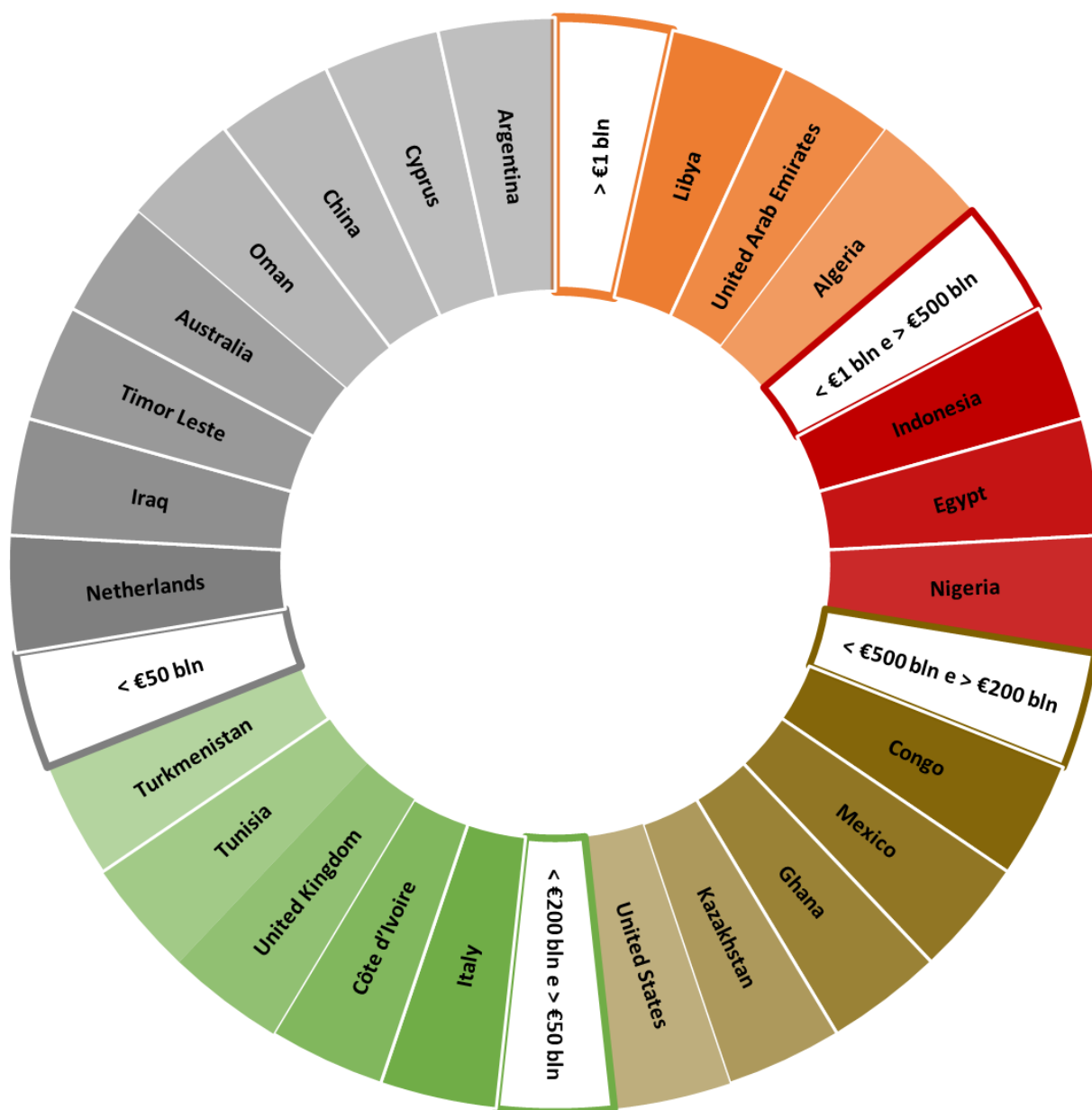
With reference to Eni’s voluntary adherence to the Extractive Industry Transparency Initiative (EITI), the Report on Payments to Governments enables Eni to fully meet Expectation no. 3 for Supporting Companies, concerning the disclosure of information on material payments made to governments, disaggregated by project and revenue stream, in all countries of operation.

## Eni’s upstream activity

Eni engages in oil (including condensates) and natural gas exploration, development and extractive activities in 35 countries.

In 2024, Eni brought an overall value of approximately €8.4 billion to the host countries where the Company has been conducting its upstream operations.

Following is a distribution of Eni's main countries of upstream operations according to the size of payments made:



The main changes to the 2024 consolidation scope are related to: (i) the business combination with Neptune Energy closed at the beginning of 2024, involving the acquisition of properties mainly in Indonesia, the United Kingdom and the Netherlands; (ii) the closing of the business combination with the independent upstream company Ithaca Energy Plc in October 2024, with Eni contributing to the enlarged company its oil&gas properties in UK in exchange for a non-controlling participating interest in the entity post-combination; therefore, in accordance with consolidated financial statements rules, the payments of the contributed entities are reported up to the date control was lost; (iii) the divestment of Nigerian Agip Oil Company Ltd (NAOC Ltd) in August 2024, so that the payments of NAOC Ltd are reported up to the loss of control; (iv) the disposal of assets in Alaska.

## Basis of preparation

### Legislation

This Report complies with the reporting obligations as per “Chapter I” regarding “Payment transparency provisions” of Italian Legislative Decree No. 139 of August 18, 2015, which implemented Directive 2013/34/EU. The Directive requires companies listed on a regulated market in the EU involved in the extractive industry to prepare and publish a report on payments to governments for each financial year, on a consolidated basis<sup>1</sup>.

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

The consolidation scope is the same as that used in preparing the 2024 Consolidated Financial Statements of Eni SpA in accordance with IFRS.

### Activities within the scope of the Report

This Report discloses cash payments and in-kind payments, mainly relating to taxes, production entitlements, royalties, and bonuses, made to governments as part of Eni’s activities in the exploration, prospection, discovery, development and extraction of oil (including condensates) and natural gas.

### Government

The term Government refers to any national, regional, or local Authority of any Member State of the European Union or Third State (including Ministries, governmental bodies, and agencies) as well as any undertakings controlled by the above-mentioned public entity. The definition of control is that provided in Directive 2013/34/EU, which identifies control with the obligation of including the accounts of the controlled entity in the consolidated financial statements of the controlling entity<sup>2</sup>.

### Reporting principles

This report discloses cash payments and in-kind payments made to Governments by the parent company Eni SpA and its consolidated subsidiaries. Payment means an amount paid, whether in cash or in-kind, for the activities in scope of the regulations. Cash payments are reported in the period in which they are paid. Refunds are also reported in the period they are collected and/or offset by Eni and are shown as negative amounts. Payments made in kind based on the underlying production delivery (production entitlements, tax oil and royalties where applicable) are reported on an accrual basis. In-kind payments are converted to an equivalent cash value based on the most appropriate and relevant valuation method for each payment, which generally corresponds to market value as stated in the relevant contract. In-kind payments are reported in both volumes and the equivalent cash value.

The Report comprises direct payments made by Eni to Governments arising from petroleum projects participated by Eni Group’s companies. Payments made to Governments in relation to oil activities conducted through joint arrangements are disclosed in this Report if, and to the extent that, the amounts are paid

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<sup>1</sup> Eni is subject to the provisions of Legislative Decree N° 25 of February 15, 2016, which transposes Directive 2013/50/EU (the so-called Transparency II Directive) into Italian Law. This Legislative Decree requires companies listed in a regulated market to comply with the provisions of the Directive 2013/34/EU.

<sup>2</sup> The notion of control provided in the Art. 22 of the Directive is substantially in line with the one adopted by IFRS. Therefore, the provision refers to the notion of control which would trigger the inclusion of the accounts of the controlled entity in the consolidated accounts of the governmental controlling entity should the latter be required to prepare consolidated financial statements.

directly by Eni. This is the case when Eni is the operator<sup>3</sup> of the unincorporated joint venture; in this case payment amounts are reported in full, even where Eni as operator of a project is proportionally reimbursed by its non-operating venture partners through a partner billing process (cash-call). When Eni is a non-operating partner, payments made by the initiative's operator on behalf of Eni are not reported.

Payments made by entities not subject to Eni's control are excluded from this report. Such non controlled entities comprise equity accounted entities (incorporated joint ventures or associates) holder of a mining license, and incorporated joint ventures acting as operator of a mining initiative on behalf of a subsidiary of Eni and other partners (which can be both state-owned enterprises or public companies), where the Eni subsidiary retains the underlying mining license.

## Project definition

Payments are reported at project level, except those tax payments that are not attributable to a specific project are reported at the entity level as "non-allocated amounts". Project is defined as operational activities, which are governed by a single contract, license, lease, concession, or similar legal agreement, and form the basis for one or more payment obligations with a government. If such agreements are "substantially interconnected", those agreements are to be treated as a single project. "Substantially interconnected" means forming a set of operationally and geographically integrated agreements with substantially similar terms that are signed with a government giving rise to payment liabilities. Indicators of integration include, but are not limited to, geographic proximity and the use of shared infrastructure. In this report the integration criteria adopted by Eni include the use of a common infrastructure and in the case of minor projects, geographic proximity.

The disclosure of the payments referred to in this Report reflects the substance of the contracts or the other obligations that give rise to payments.

## Payments

Payments are reported individually for each country of operation according to the following break-down: i) the full amount paid to each governmental authority; ii) the full amount paid to each government by payment type and the total for each type of payment; iii) the total amount by type of payment made for each project and the total amount of payments for each project.

The information is reported under the following payment types:

- **Production entitlements**

Under production-sharing agreements (PSAs) the production is shared between the host government and the other parties to the PSA. The host government typically receives its share or entitlement in kind rather than being paid in cash. This includes the Government's share as a sovereign entity or through its participation as an equity or interest holder in projects within its sovereign jurisdiction (home country). Production entitlements arising from activities or interests outside of its home country are excluded. First party<sup>4</sup> entitlement is the share of production after hydrocarbons have been produced and allocated to cover costs and investments incurred by Eni. These entitlements are mainly paid in-kind and are taken at the source. Such production entitlements are reported on an accrual basis. The monetary value of in-kind payments is calculated based on market prices, determined on the basis of the contractual mechanisms

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<sup>3</sup> The operator of a petroleum project is the entity that based on contractual arrangements with the counterparties, manages field operations and, in this capacity, is actually making payments to governments including situations where the operator determines and communicates the production entitlement due to each party (i.e. under production sharing contracts).

<sup>4</sup> Government or National Oil Company which as part of an oil contract transfers to an oil company the right to carry out operations in a geographic area.

provided in each PSA. When Eni is the joint-venture operator, host government entitlements are reported in their full amount. Where the national oil company (NOC) is also an equity partner in the joint venture, its production entitlement is reported in addition to the government's share of production. The NOC's entitlement as a partner will include both its share of production as investor return as well as its entitlement for the reimbursement of its expenditures, solely in relation to the activities performed in the home country.

In certain PSAs, Eni and the first party agree to entrust the execution of extractive operations to a separate company (incorporated joint venture) that retains the role of operator, while Eni (or a subsidiary of Eni) retains the mineral right. The operator (which is not controlled by Eni) generally maintains the records that determine the sharing of production between the parties. In the process of determining and communicating the production entitlement due to each party and making the arrangements for the parties to physically receive their entitlements, the operator is effectively making the payment to the government. This Report does not include the whole payment calculated based on the government entitlement because the operator is not controlled by Eni. In these types of contracts, Eni's payments generally are limited to corporate income taxes calculated on the pre-tax profit pertaining to Eni. Finally, in the case of incorporated joint ventures that are at the same time operator of a petroleum project and holder of the underlying mineral rights, no payment amounts are reported by Eni both because those entities are not controlled by Eni and because these joint ventures are obligated to pay taxes on corporate profits to governments.

- **Taxes**

The Report includes taxes levied on income, profits and production coming from exploration and production of minerals, oil, natural gas and other natural resources. Taxes include in-kind volumes due by Eni to local tax authorities under PSAs (tax oil), which provide that the tax obligations of the second party are settled by the NOCs out of the share of profit oil of the international oil company. The monetary value of those payments is determined using the same method as per the production entitlements.

Taxes levied on consumption, personnel, sales, procurement (contractor's withholding taxes), environment, property, customs and excise are not reportable under the Regulations.

- **Royalties**

These are payments for the rights to extract oil and gas resources, typically a fixed percentage of revenue or production less any deductions that may be taken.

- **Dividends**

These are dividends that are paid in lieu of production entitlements or royalties. Dividends paid by Eni to a government as an ordinary shareholder are excluded. For the year ended December 31, 2024, there were no reportable amounts under this type.

- **Signature, discovery, and production bonuses**

These are one-off contractual payments to governments for bonuses, e.g. paid upon assignment of exploration permit, or when a commercial discovery is declared or an agreement/contract is signed, or production has commenced or reached a project milestone. Signature, discovery and production bonuses are included in the Report, as well as the costs incurred on behalf of the first party agreed with the renewal/extension of licences and concessions.

- **License fees, rental fees, entry fees and other considerations for licenses and/or concessions**

These are payments set by law or contracts for acquiring a license for gaining access to an area where exploration, development and production activities are performed. Administrative government fees that



are not specifically related to the extractive sector, or to access to extractive resources, are excluded. Also excluded are payments made in return for services provided by a government.

- **Infrastructure construction or improvements**

These are payments which relate to the construction or improvement of infrastructure (road, bridge or rail) not substantially dedicated for the use of extractive activities. Payments which are of a social investment in nature, for example building a school or hospital, are excluded because they are not part of the typical streams of payments of the extractive industry towards governments. For the year ended December 31, 2024, there were no reportable infrastructure payments to a government.

## **Materiality**

The regulation provides that payments below €100,000 made in the reporting period are not reported, whether made as a single payment or as a series of related payments. Such a disclosure threshold has been applied in this report, and such payments therefore excluded, when cumulative payments were below €100,000 aggregated. This materiality threshold does not apply to payments made in Italy.

## **Reporting currency**

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

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

PricewaterhouseCoopers S.p.A has undertaken a limited assurance engagement on this Report in accordance with the International Standard on Assurance Engagements (ISAE) 3000 Revised.

## Report on payments to governments 2024 of Eni Group

Payments overview 2024							(€ thousand)
Country	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<b>Europe</b>							
Italy	-	-	158,521	333	12,626	-	171,480
Cyprus	-	-	-	-	236	-	236
Netherlands	-	36,793	-	-	2,903	-	39,696
United Kingdom	-	152,357	-	-	2,646	-	155,003
<b>Africa</b>							
Algeria	-	828,974	66,158	17,198	2,500	-	1,069,610
Congo	61,594	155,742	120,633	27,720	-	-	365,689
Côte d'Ivoire	154,934	-	-	-	-	-	154,934
Egypt	-	729,820	-	1,035	-	-	730,855
Ghana	219,136	-	84,681	-	1,021	-	304,838
Libya	-	1,677,866	223,980	-	-	-	1,901,846
Nigeria	292,623	100,828	100,688	-	6,111	-	500,250
Tunisia	109,806	18,053	8,245	-	-	-	136,104
<b>Americas</b>							
Argentina	-	-	-	-	126	-	126
Mexico	225,326	-	73,003	-	16,637	-	314,966
United States	-	101,783	97,752	-	697	-	200,232
<b>Asia</b>							
China	-	346	-	-	-	-	346
Indonesia	524,645	378,925	-	13,860	-	-	917,430
Iraq	-	35,714	-	-	-	-	35,714
Kazakhstan	-	208,535	-	-	-	-	208,535
Oman	-	-	-	-	462	-	462
Timor Leste	332	2,975	-	-	778	-	4,085
Turkmenistan	59,982	3,363	5,780	-	-	-	69,125
United Arab Emirates	-	798,254	344,301	-	963	-	1,143,518
<b>Australia and Oceania</b>							
Australia	-	336	-	-	1,417	-	1,753
<b>Total</b>	<b>1,648,378</b>	<b>5,230,664</b>	<b>1,283,742</b>	<b>214,926</b>	<b>49,123</b>	<b>-</b>	<b>8,426,833</b>

# EUROPE

## Italy



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Val d'Agri	-	-	71,169	-	859	-	72,028
Offshore Adriatic Sea	-	-	40,645	-	8,015	-	48,660
Sicily	-	-	29,575	333	1,676	-	31,584
Offshore Ionian Sea	-	-	10,820	-	311	-	11,131
Italy onshore	-	-	6,312	-	1,765	-	8,077
<b>Total</b>	<b>-</b>	<b>-</b>	<b>158,521</b>	<b>333</b>	<b>12,626</b>	<b>-</b>	<b>171,480</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Italian State - Ministero dell'Economia e delle Finanze	-	-	70,094	-	-	-	70,094
Basilicata Region	-	-	42,353	-	-	-	42,353
Sicily Region	-	-	9,826	333	49	-	10,208
Tesoreria Centrale dello Stato Banca Italia	-	-	-	-	10,097	-	10,097
Municipality of Gela	-	-	7,678	-	-	-	7,678
Municipality of Viggiano	-	-	4,739	-	-	-	4,739
Calabria Region	-	-	4,582	-	-	-	4,582
Municipality of Bronte	-	-	3,418	-	-	-	3,418
Emilia Romagna Region	-	-	3,247	-	1	-	3,248
Municipality of Troina	-	-	3,026	-	-	-	3,026
Municipality of Gagliano	-	-	2,103	-	-	-	2,103
Municipality of Ragusa	-	-	1,894	-	-	-	1,894
Municipality of Calvello	-	-	1,195	-	-	-	1,195
State property administration	-	-	-	-	1,195	-	1,195
Molise Region	-	-	909	-	-	-	909
Port Authority of western Sicilian Sea	-	-	-	-	780	-	780
Puglia Region	-	-	754	-	-	-	754
Municipality of Grumento Nova	-	-	683	-	-	-	683
Municipality of Marsico Nuovo	-	-	512	-	-	-	512
Municipality of Mazara del Vallo	-	-	224	-	-	-	224
Piemonte region	-	-	143	-	75	-	218
Municipality of Ravenna	-	-	207	-	-	-	207
Municipality of Marsicovetere	-	-	171	-	-	-	171
Municipality of Montemurro	-	-	171	-	-	-	171
Municipality of Rotello	-	-	146	-	-	-	146
Port Authority of Pescara	-	-	-	-	117	-	117
Municipality of Biccari	-	-	78	-	-	-	78
Port Authority of Rimini	-	-	-	-	72	-	72
Municipality of Nissoria	-	-	70	-	-	-	70
Municipality of Ragalbuto	-	-	70	-	-	-	70
Est Sesia Consorzio di Irrigazione e Bonifica Novara	-	-	-	-	69	-	69
Port Authority of Ravenna	-	-	-	-	64	-	64
Municipality of Butera	-	-	60	-	-	-	60
Municipality of Mazzarino	-	-	60	-	-	-	60
Port Authority of San Benedetto del Tronto	-	-	-	-	43	-	43
Municipality of Volturino	-	-	38	-	-	-	38
Port Authority of Chioggia	-	-	-	-	22	-	22

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Municipality of Romentino	-	-	18	-	-	-	18
Municipality of Alberona	-	-	17	-	-	-	17
Municipality of Trecate	-	-	17	-	-	-	17
Municipality of Iarino	-	-	9	-	-	-	9
Reclamation consortium of Basilicata region	-	-	-	-	9	-	9
National fire brigade corps	-	-	-	-	8	-	8
Sorit SpA Consorzio di bonifica pianura di Ferrara	-	-	-	-	7	-	7
Abruzzo Region	-	-	-	-	6	-	6
Municipality of Guglionesi	-	-	5	-	-	-	5
Municipality of Galliate	-	-	4	-	-	-	4
Italian State - Ministero dell'ambiente e della sicurezza energetica	-	-	-	-	4	-	4
Reclamation consortium of Muzza Bassa Lodigiana	-	-	-	-	3	-	3
Italian Institute for Environmental Protection and Research (ISPRA)	-	-	-	-	3	-	3
District of Chieti	-	-	-	-	2	-	2
<b>Total</b>	-	-	<b>158,521</b>	<b>333</b>	<b>12,626</b>	-	<b>171,480</b>

## Cyprus



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Exploration projects	-	-	-	-	236	-	236
<b>Total</b>	-	-	-	-	<b>236</b>	-	<b>236</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Ministry of Energy, Commerce and Industry	-	-	-	-	236	-	236
<b>Total</b>	-	-	-	-	<b>236</b>	-	<b>236</b>

## Netherlands



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Offshore projects	-	21,903	-	-	2,903	-	24,806
Payments not attributable to projects	-	14,890	-	-	-	-	14,890
<b>Total</b>	-	<b>36,793</b>	-	-	<b>2,903</b>	-	<b>39,696</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Belastingdienst	-	36,793	-	-	-	-	36,793
Ministry of Economic Affairs and Climate Policy (EZK)	-	-	-	-	2,903	-	2,903
<b>Total</b>	-	<b>36,793</b>	-	-	<b>2,903</b>	-	<b>39,696</b>

## United Kingdom



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Payments not attributable to projects	-	152,357	-	-	-	-	152,357
Exploration projects	-	-	-	-	2,175	-	2,175
P1476 Block 100/12a Conwy	-	-	-	-	351	-	351
P112	-	-	-	-	83	-	83
E469	-	-	-	-	37	-	37
<b>Total</b>	<b>-</b>	<b>152,357</b>	<b>-</b>	<b>-</b>	<b>2,646</b>	<b>-</b>	<b>155,003</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
HM Revenue & Customs	-	152,357	-	-	-	-	152,357
Department of Energy and Climate change	-	-	-	-	1,851	-	1,851
The Crown Estate	-	-	-	-	795	-	795
<b>Totale</b>	<b>-</b>	<b>152,357</b>	<b>-</b>	<b>-</b>	<b>2,646</b>	<b>-</b>	<b>155,003</b>

## AFRICA

### Algeria



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Blocks 40 1a/402a, 403a and 403d	-	244,919 <sup>[A]</sup>	-	101	-	-	245,020
HDLS (Berkine North)	-	15,864	2,510	128,683	59	-	147,116
Berkine North ZOI Development	-	116,152	28,751	-	1,207	-	146,110
HDLE (Berkine North)	-	117,840	18,641	-	439	-	136,920
Block 404/208	-	85,443 <sup>[B]</sup>	-	13,733	-	-	99,176
In Amenas	-	84,915 <sup>[C]</sup>	-	-	-	-	84,915
Berkine North OZOI Development	-	63,993	13,685	-	106	-	77,784
In Salah	-	56,213 <sup>[D]</sup>	-	-	-	-	56,213
Berkine South 1	-	16,519 <sup>[E]</sup>	-	19,344	483	-	36,346
Block 403	-	18,249 <sup>[F]</sup>	-	10,117	-	-	28,366
Rom North	-	5,918	1,351	-	87	-	7,356
Block 405b	-	1,880 <sup>[G]</sup>	-	-	-	-	1,880
Zas (Berkine North)	-	571	665	-	46	-	1,282
RET (Berkine North)	-	498	555	-	52	-	1,105
BKNEP (Berkine North)	-	-	-	-	21	-	21
<b>Total</b>	<b>-</b>	<b>828,974</b>	<b>66,158</b>	<b>171,978</b>	<b>2,500</b>	<b>-</b>	<b>1,069,610</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Sonatrach	-	508,138 <sup>[H]</sup>	-	171,978	-	-	680,116
Direction Des Grandes Entreprises	-	320,836	66,158	-	2,500	-	389,494
<b>Total</b>	<b>-</b>	<b>828,974</b>	<b>66,158</b>	<b>171,978</b>	<b>2,500</b>	<b>-</b>	<b>1,069,610</b>

[A] includes 3,241 KBOE paid in kind  
[B] includes 1,178 KBOE paid in kind  
[C] includes 1,574 KBOE paid in kind

[D] includes 1,347 KBOE paid in kind  
[E] includes 393 KBOE paid in kind  
[F] includes 494 KBOE paid in kind

[G] includes 31 KBOE paid in kind  
[H] includes 8,258 KBOE paid in kind

## Congo



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
M'boundi	39,857 <sup>[A]</sup>	98,496 <sup>[I]</sup>	41,373 <sup>[J]</sup>	-	-	-	179,726
Marine XII	14,894 <sup>[B]</sup>	38,530 <sup>[J]</sup>	74,464 <sup>[O]</sup>	27,720	-	-	155,608
Other Projects	329 <sup>[C]</sup>	11,158 <sup>[H]</sup>	171 <sup>[P]</sup>	-	-	-	11,658
Kitina II	2,863 <sup>[D]</sup>	1,770 <sup>[K]</sup>	1,330 <sup>[Q]</sup>	-	-	-	5,963
Marine X	586 <sup>[E]</sup>	3,002 <sup>[L]</sup>	1,495 <sup>[R]</sup>	-	-	-	5,083
Foukanda II	2,097 <sup>[F]</sup>	1,646 <sup>[M]</sup>	1,088 <sup>[S]</sup>	-	-	-	4,831
Mwafi II	799 <sup>[G]</sup>	626 <sup>[N]</sup>	415 <sup>[T]</sup>	-	-	-	1,840
Ikalou II	169 <sup>[H]</sup>	514 <sup>[E]</sup>	297 <sup>[C]</sup>	-	-	-	980
<b>Total</b>	<b>61,594</b>	<b>155,742</b>	<b>120,633</b>	<b>27,720</b>	<b>-</b>	<b>-</b>	<b>365,689</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Republique du Congo	14,345 <sup>[U]</sup>	155,742 <sup>[W]</sup>	120,633 <sup>[X]</sup>	27,720	-	-	318,440
Société Nationale des Pétroles du Congo	47,249 <sup>[V]</sup>	-	-	-	-	-	47,249
<b>Total</b>	<b>61,594</b>	<b>155,742</b>	<b>120,633</b>	<b>27,720</b>	<b>-</b>	<b>-</b>	<b>365,689</b>

[A] includes 546 KBOE paid in kind  
[B] includes 260 KBOE paid in kind  
[C] includes 4 KBOE paid in kind  
[D] includes 38 KBOE paid in kind  
[E] includes 7 KBOE paid in kind  
[F] includes 28 KBOE paid in kind  
[G] includes 11 KBOE paid in kind  
[H] includes 3 KBOE paid in kind  
[I] includes 517 KBOE paid in kind

[J] includes 566 KBOE paid in kind  
[K] includes 23 KBOE paid in kind  
[L] includes 39 KBOE paid in kind  
[M] includes 21 KBOE paid in kind  
[N] includes 8 KBOE paid in kind  
[O] includes 1,255 KBOE paid in kind  
[P] includes 2 KBOE paid in kind  
[Q] includes 18 KBOE paid in kind  
[R] includes 20 KBOE paid in kind

[S] includes 14 KBOE paid in kind  
[T] includes 6 KBOE paid in kind  
[U] includes 204 KBOE paid in kind  
[V] includes 693 KBOE paid in kind  
[W] includes 1,184 KBOE paid in kind  
[X] includes 1,885 KBOE paid in kind

## Côte d'Ivoire



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Baleine project	154,934 <sup>[A]</sup>	-	-	-	-	-	154,934
<b>Total</b>	<b>154,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154,934</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Government	77,525 <sup>[B]</sup>	-	-	-	-	-	77,525
Petroci holding	77,409 <sup>[C]</sup>	-	-	-	-	-	77,409
<b>Total</b>	<b>154,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154,934</b>

[A] includes 2,313 KBOE paid in kind  
[B] includes 1,160 KBOE paid in kind

[C] includes 1,153 KBOE paid in kind

## Egypt



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Shorouk	-	408,079 <sup>[A]</sup>	-	-	-	-	408,079
Sinai	-	160,144 <sup>[B]</sup>	-	-	-	-	160,144
Meleilha	-	45,236 <sup>[C]</sup>	-	-	-	-	45,236
North Hammad	-	39,985 <sup>[D]</sup>	-	-	-	-	39,985
Nidoco	-	33,011 <sup>[E]</sup>	-	-	-	-	33,011
Ras ElBarr	-	17,780 <sup>[F]</sup>	-	-	-	-	17,780
Baltim	-	17,060 <sup>[G]</sup>	-	-	-	-	17,060
S Ghara	-	5,265 <sup>[H]</sup>	-	-	-	-	5,265
Aesw	-	2,208 <sup>[I]</sup>	-	-	-	-	2,208
Tem sah	-	1,052 <sup>[J]</sup>	-	-	-	-	1,052
Tiba	-	-	-	1,035	-	-	1,035
<b>Total</b>	<b>-</b>	<b>729,820</b>	<b>-</b>	<b>1,035</b>	<b>-</b>	<b>-</b>	<b>730,855</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Egyptian Tax Authority	-	729,820 <sup>[K]</sup>	-	-	-	-	729,820
EGAS	-	-	-	1,035	-	-	1,035
<b>Total</b>	<b>-</b>	<b>729,820</b>	<b>-</b>	<b>1,035</b>	<b>-</b>	<b>-</b>	<b>730,855</b>

[A] includes 14,058 KBOE paid in kind  
 [B] includes 2,462 KBOE paid in kind  
 [C] includes 840 KBOE paid in kind  
 [D] includes 1,595 KBOE paid in kind  
 [E] includes 1,323 KBOE paid in kind  
 [F] includes 855 KBOE paid in kind  
 [G] includes 717 KBOE paid in kind  
 [H] includes 76 KBOE paid in kind  
 [I] includes 101 KBOE paid in kind  
 [J] includes 39 KBOE paid in kind  
 [K] includes 22,066 KBOE paid in kind

## Ghana



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Offshore Cape Three Point	219,136 <sup>[A]</sup>	-	84,681 <sup>[B]</sup>	-	598	-	304,415
Exploration projects	-	-	-	-	412	-	412
Payments not attributable to projects	-	-	-	-	11	-	11
<b>Total</b>	<b>219,136</b>	<b>-</b>	<b>84,681</b>	<b>-</b>	<b>1,021</b>	<b>-</b>	<b>304,838</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Ghana National Petroleum Corporation	219,136 <sup>[A]</sup>	-	84,681 <sup>[B]</sup>	-	-	-	303,817
Maritime Authority	-	-	-	-	461	-	461
Petroleum Commission	-	-	-	-	260	-	260
Environmental Protection Agency	-	-	-	-	177	-	177
Revenue Authority	-	-	-	-	104	-	104
Nuclear Authority	-	-	-	-	11	-	11
Ellembele District Assembly	-	-	-	-	8	-	8
<b>Total</b>	<b>219,136</b>	<b>-</b>	<b>84,681</b>	<b>-</b>	<b>1,021</b>	<b>-</b>	<b>304,838</b>

[A] includes 3,649 KBOE paid in kind

[B] includes 1,327 KBOE paid in kind

## Libya



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Mellitah Complex	-	1,575,364 <sup>[A]</sup>	210,493 <sup>[C]</sup>	-	-	-	1,785,857
Area B	-	102,502 <sup>[B]</sup>	13,487 <sup>[D]</sup>	-	-	-	115,989
<b>Total</b>	<b>-</b>	<b>1,677,866</b>	<b>223,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,901,846</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
National Oil Corporation	-	1,677,866 <sup>[E]</sup>	223,980 <sup>[F]</sup>	-	-	-	1,901,846
<b>Total</b>	<b>-</b>	<b>1,677,866</b>	<b>223,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,901,846</b>

[A] includes 31,045 KBOE paid in kind

[B] includes 1,442 KBOE paid in kind

[C] includes 4,135 KBOE paid in kind

[D] includes 188 KBOE paid in kind

[E] includes 32,487 KBOE paid in kind

[F] includes 4,323 KBOE paid in kind

## Nigeria



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
NAOC JV (Land/swamp areas)	289,793 <sup>[A]</sup>	-	12,438	-	-	-	302,231
Nigeria Deep Offshore (OML125)	2,830 <sup>[B]</sup>	57,464 <sup>[C]</sup>	37,773 <sup>[D]</sup>	-	6,111	-	104,178
SPDC JV	-	27,701	50,477	-	-	-	78,178
Payments not attributable to projects	-	15,663	-	-	-	-	15,663
<b>Total</b>	<b>292,623</b>	<b>100,828</b>	<b>100,688</b>	<b>-</b>	<b>6,111</b>	<b>-</b>	<b>500,250</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Nigerian National Petroleum Corporation	292,623 <sup>[E]</sup>	56,571 <sup>[C]</sup>	37,773 <sup>[D]</sup>	-	-	-	386,967
Department of Petroleum Resources	-	-	62,915	-	-	-	62,915
Federal Inland Revenue Service	-	44,257	-	-	1,685	-	45,942
Niger Delta Development Commission	-	-	-	-	4,426	-	4,426
<b>Total</b>	<b>292,623</b>	<b>100,828</b>	<b>100,688</b>	<b>-</b>	<b>6,111</b>	<b>-</b>	<b>500,250</b>

[A] includes 10,847 KBOE paid in kind

[B] includes 38 KBOE paid in kind

[C] includes 749 KBOE paid in kind

[D] includes 500 KBOE paid in kind

[E] includes 10,885 KBOE paid in kind

## Tunisia



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Adam	61,456 <sup>[A]</sup>	11,944	3,100 <sup>[D]</sup>	-	-	-	76,500
Tunisia South (Djebel Grouz + Oued Zar + MLD)	34,851 <sup>[B]</sup>	5,859	4,451 <sup>[E]</sup>	-	-	-	45,161
Tunisia North (Baraka + Maamoura + Mahres)	13,499 <sup>[C]</sup>	23	694 <sup>[F]</sup>	-	-	-	14,216
Other projects	-	227	-	-	-	-	227
<b>Total</b>	<b>109,806</b>	<b>18,053</b>	<b>8,245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,104</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Entreprise Tunisienne d'Activités Pétrolières	109,806 <sup>[G]</sup>	-	6,320 <sup>[H]</sup>	-	-	-	116,126
Recette des finances	-	18,053	1,925	-	-	-	19,978
<b>Total</b>	<b>109,806</b>	<b>18,053</b>	<b>8,245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,104</b>

[A] includes 1,047 KBOE paid in kind

[B] includes 590 KBOE paid in kind

[C] includes 225 KBOE paid in kind

[D] includes 25 KBOE paid in kind

[E] includes 53 KBOE paid in kind

[F] includes 8 KBOE paid in kind

[G] includes 1,862 KBOE paid in kind

[H] includes 86 KBOE paid in kind



## AMERICAS

### Argentina



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Block MLO 124	-	-	-	-	126	-	126
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126</b>	<b>-</b>	<b>126</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Secretaría de Energía	-	-	-	-	126	-	126
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126</b>	<b>-</b>	<b>126</b>

### Mexico



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Area 1	225,326 <sup>[A]</sup>	-	73,003 <sup>[B]</sup>	-	374	-	298,703
Exploration projects	-	-	-	-	14,979	-	14,979
Area 9	-	-	-	-	1,284	-	1,284
<b>Total</b>	<b>225,326</b>	<b>-</b>	<b>73,003</b>	<b>-</b>	<b>16,637</b>	<b>-</b>	<b>314,966</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Fondo mexicano del Petroleo	225,326 <sup>[A]</sup>	-	73,003 <sup>[B]</sup>	-	9,657	-	307,986
Secretaria de Hacienda y Credito Publico	-	-	-	-	6,980	-	6,980
<b>Total</b>	<b>225,326</b>	<b>-</b>	<b>73,003</b>	<b>-</b>	<b>16,637</b>	<b>-</b>	<b>314,966</b>

[A] includes 3,604 KBOE paid in kind

[B] includes 1,086 KBOE paid in kind

### United States



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Alaska - Beaufort Sea	-	97,776	72,612	-	503	-	170,891
Gulf of Mexico	-	2,159	25,140	-	194	-	27,493
Payments not attributable to projects	-	1,848	-	-	-	-	1,848
<b>Total</b>	<b>-</b>	<b>101,783</b>	<b>97,752</b>	<b>-</b>	<b>697</b>	<b>-</b>	<b>200,232</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
State of Alaska Department of Natural Resources	-	97,776	-	-	418	-	98,194
Department of Natural Resources	-	-	72,612	-	-	-	72,612
Office of Natural Resources Revenue (US)	-	-	25,140	-	194	-	25,334
State of Louisiana	-	2,159	-	-	-	-	2,159
State of Texas	-	1,848	-	-	-	-	1,848
Alaska Oil and Gas Conservation	-	-	-	-	85	-	85
<b>Total</b>	<b>-</b>	<b>101,783</b>	<b>97,752</b>	<b>-</b>	<b>697</b>	<b>-</b>	<b>200,232</b>

## ASIA

### China



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Exploration projects	-	346	-	-	-	-	346
<b>Total</b>	<b>-</b>	<b>346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>346</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Government Agency	-	346	-	-	-	-	346
<b>Total</b>	<b>-</b>	<b>346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>346</b>

### Indonesia



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
East Sepinggan	406,041	241,665	-	-	-	-	647,706
Jangkrik	10,131 <sup>[A]</sup>	131,481	-	1,848	-	-	234,643
West Seno	13,516 <sup>[B]</sup>	5,280	-	-	-	-	18,796
GENDALO	-	-	-	9,240	-	-	9,240
BANGKA	3,774 <sup>[C]</sup>	-	-	-	-	-	3,774
GEHEM	-	-	-	2,772	-	-	2,772
Payments not attributable to projects	-	499	-	-	-	-	499
<b>Total</b>	<b>524,645</b>	<b>378,925</b>	<b>-</b>	<b>13,860</b>	<b>-</b>	<b>-</b>	<b>917,430</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
State Treasury, Ministry of Finance of Republic of Indonesia	-	378,925	-	13,860	-	-	392,785
SKKMIGAS (Satuan Kerja Khusus Pelaksana Kegiatan Hulu Migas)	282,047 <sup>[D]</sup>	-	-	-	-	-	282,047
PT Pertamina Hulu Energi East Sepinggan	196,157	-	-	-	-	-	196,157
PT Saka Energi Muara Bakau	43,468 <sup>[E]</sup>	-	-	-	-	-	43,468
PT Pertamina Hulu Energi MAKASSAR STRAIT	2,973 <sup>[F]</sup>	-	-	-	-	-	2,973
<b>Total</b>	<b>524,645</b>	<b>378,925</b>	<b>-</b>	<b>13,860</b>	<b>-</b>	<b>-</b>	<b>917,430</b>

[A] includes 107 KBOE paid in kind  
[B] includes 168 KBOE paid in kind

[C] includes 5 KBOE paid in kind  
[D] includes 237 KBOE paid in kind

[E] includes 19 KBOE paid in kind  
[F] includes 24 KBOE paid in kind

## Iraq



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Zubair	-	35,714	-	-	-	-	35,714
<b>Total</b>	<b>-</b>	<b>35,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,714</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
General Commission for Taxes	-	35,714	-	-	-	-	35,714
<b>Total</b>	<b>-</b>	<b>35,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,714</b>

## Kazakhstan



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Karachaganak	-	208,535	-	-	-	-	208,535
<b>Total</b>	<b>-</b>	<b>208,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,535</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Treasury Committee of the Ministry of Finance	-	208,535	-	-	-	-	208,535
<b>Total</b>	<b>-</b>	<b>208,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,535</b>

## Oman



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Block 47	-	-	-	-	231	-	231
Block 77	-	-	-	-	231	-	231
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>462</b>	<b>-</b>	<b>462</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Ministry of Finance	-	-	-	-	462	-	462
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>462</b>	<b>-</b>	<b>462</b>

## Timor Leste



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
JPDA 03-13 Bayu Undan	332	2,975	-	-	-	-	3,307
Other projects	-	-	-	-	778	-	778
<b>Total</b>	<b>332</b>	<b>2,975</b>	<b>-</b>	<b>-</b>	<b>778</b>	<b>-</b>	<b>4,085</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
National Directorate of Petroleum and Mineral Revenue	-	2,975	-	-	-	-	2,975
National Petroleum Authority	332	-	-	-	778	-	1,110
<b>Total</b>	<b>332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>778</b>	<b>-</b>	<b>4,085</b>

## Turkmenistan



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Nebit Dag	59,982 <sup>[A]</sup>	3,363	5,780 <sup>[B]</sup>	-	-	-	69,125
<b>Total</b>	<b>59,982</b>	<b>3,363</b>	<b>5,780</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,125</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Turkmennebit	59,982 <sup>[A]</sup>	3,363	5,780 <sup>[B]</sup>	-	-	-	69,125
<b>Total</b>	<b>59,982</b>	<b>3,363</b>	<b>5,780</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,125</b>

[A] includes 989 KBOE paid in kind

[B] includes 95 KBOE paid in kind

## United Arab Emirates



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Umm Shaif and Nasr	-	507,600	226,360	-	-	-	733,960
Lower Zakum	-	290,146	117,412	-	-	-	407,558
Sharjah	-	508	529	-	174	-	1,211
RAK Block A	-	-	-	-	689	-	689
RAK Exploration Block 7	-	-	-	-	100	-	100
<b>Total</b>	<b>-</b>	<b>798,254</b>	<b>344,301</b>	<b>-</b>	<b>963</b>	<b>-</b>	<b>1,143,518</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Emirate of Abu Dhabi - Department of Finance	-	797,746	343,772	-	-	-	1,141,518
RAK Petroleum Authority	-	-	-	-	789	-	789
Sharjah National Oil Company	-	-	529	-	174	-	703
Government of Sharjah	-	508	-	-	-	-	508
<b>Total</b>	<b>-</b>	<b>798,254</b>	<b>344,301</b>	<b>-</b>	<b>963</b>	<b>-</b>	<b>1,143,518</b>

## AUSTRALIA AND OCEANIA

### Australia



(in EUR thousand)

Full year 2024

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Bonaparte Basin	-	696	-	-	1,062	-	1,758
Petrel	-	-	-	-	121	-	121
Carnarvon Basin	-	(360)	-	-	234	-	(126)
<b>Total</b>	<b>-</b>	<b>336</b>	<b>-</b>	<b>-</b>	<b>1,417</b>	<b>-</b>	<b>1,753</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
National Offshore Petroleum Titles Administrator	-	-	-	-	609	-	609
National Offshore Petroleum Safety and Environmental Management Authority (NOPSEMA)	-	-	-	-	604	-	604
Australian Tax Office	-	336	-	-	204	-	540
<b>Total</b>	<b>-</b>	<b>336</b>	<b>-</b>	<b>-</b>	<b>1,417</b>	<b>-</b>	<b>1,753</b>

## Independent limited assurance report



### INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON THE "REPORT ON PAYMENTS TO GOVERNMENTS 2024 OF ENI GROUP"

To the Board of Directors of  
Eni SpA

We have undertaken a limited assurance engagement in respect of the accompanying "Report on payments to governments 2024 of Eni Group" (hereinafter also the "Report") for the year ended 31 December 2024, prepared for the purpose of the Chapter I "Payment transparency provisions" of Legislative Decree No. 139 dated 18 August 2015 (the "Decree").

#### Responsibilities of the Directors

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

#### Auditor's Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants (including International Independence Standard (IESBA Code) issued by the International Ethics Standards Board for Accountants, founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 (ISQM Italia 1), which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Auditor's Responsibilities

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

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#### *PricewaterhouseCoopers SpA*

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The procedures we performed were based on our professional judgement and included inquiries, mainly of personnel of Eni responsible for the preparation of the Report, inspection of documents, recalculations, agreeing and reconciling with underlying records and other procedures designed to obtain evidence considered useful.

In detail, we performed the following procedures:

- inquiries of the Eni's personnel responsible for the preparation of the information included in the Report to understand and evaluate the appropriateness of the methods and reporting policies implemented to comply with the Decree;
- understanding of the processes performed to gather quantitative and qualitative information disclosed in the Report;
- inspection, on a sample basis, of the supporting documentation related to a sample of payments carried out also with the support of secondary audit teams;
- reconciling the underlying accounting records to the Report;
- analytical procedures to identify and discuss any unusual payments in the Report.

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

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

Based on the procedures we have performed; nothing has come to our attention that causes us to believe that the accompanying "Report on payments to governments 2024 of Eni Group" for the year ended 31 December 2024 is not prepared, in all material respects, in accordance with the principles set out in the Decree and with the criteria shown in the "Basis of preparation" section of the Report on payments to governments.

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

Without modifying our conclusion, we draw attention to the explanatory notes to the Report on payments to governments which describes the basis of preparation. The Report has been prepared for the purpose illustrated in the opening paragraph of this report. As a result, the Report may not be suitable for another purpose. This report is intended solely for the purpose illustrated in the opening paragraph and, therefore, it cannot be used for other purposes.

Rome, 30 May 2025

PricewaterhouseCoopers SpA

*Signed by*

Massimiliano Loffredo  
(Partner)

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







## **Eni SpA**

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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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