Public Country by Country Report 2025

eni

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.



Public Country by Country Report 2025

Introduction 2
Eni Group Organizational Structure 4
Basis of Presentation 6

PUBLIC COUNTRY BY COUNTRY REPORT

Eni Group - summary 10
Europe 12
Africa 29
Asia and Oceania 33
Americas 39
Other Countries 43

Introduction

Italian Legislative Decree No. 128 of September 4, 2024, implementing the European Directive (EU) 2021/2101 of the European Parliament and of the Council of November 24, 2021, amending Directive 2013/34/EU on disclosure of income taxes by multinational enterprises (MNEs) and undertakings exceeding certain size thresholds, from the 2025 financial year requires Eni to prepare and disseminate a Public Country-by-Country Report on income taxes paid and accrued in each of the tax jurisdictions where the Group operates, together with additional economic indicators on the substance of underlying activities carried out.

Prior to the introduction of this public disclosure requirement, in Italy, in accordance with Law no. 208/2015 as enacted by Ministry of Economy and Finance Decree 23/2017, Eni was required to submit to the Italian Tax Agency equivalent information on income taxes and other economic indicators for each tax jurisdiction where the Group conducts business for each financial year. This submission complies with the reporting template approved by the Organisation for Economic Cooperation and Development (OECD). This submission was introduced in the context of the "Base erosion and profit-shifting - BEPS" action plan promoted by the OECD with the endorsement of the G20 countries, which was designed to ensure that taxable income of multinational enterprises 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.

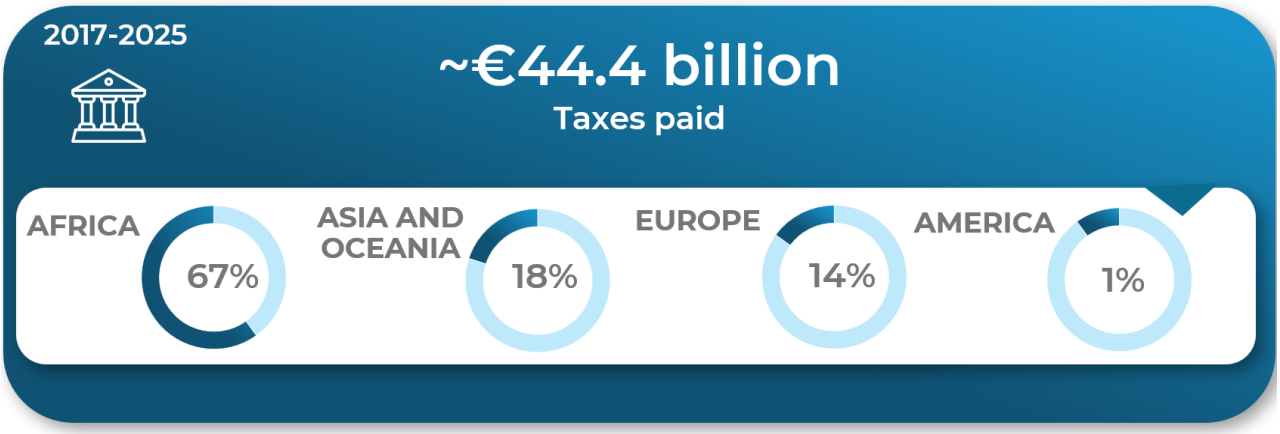
Eni adheres to the principles of the OECD's BEPS project and the Group's tax strategy fully upholds those principles. Management decisions are driven by industrial and commercial objectives, and tax considerations support the achievement of those objectives. Eni does not set up artificial contractual schemes that are purely tax driven.

The Group's core hydrocarbon exploration, development, and extraction business, which generates almost all of the income taxes incurred by Eni, is subject to taxation in the countries 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.

Until 2025, before the introduction of the new public disclosure requirement, although Eni did not have any obligation to share this information with the market and the public, Eni published its Public CbC Report on a voluntary basis, in the belief that this would enhance fiscal transparency and make a wide reach of stakeholders knowledgeable about this matter.

In line with past practice, from the 2025 financial year, Eni publishes its Public Country-by-Country Report, prepared in accordance with the reporting criteria set out in the Decree of the Ministry of Economy and Finance of February 23, 2017, pursuant to provision set out in Article 5-quinquies, paragraph 5, of Legislative Decree No. 128/2024, whereby the new reporting requirement may be fulfilled through the Country-by-Country information submitted to the Italian Tax Agency.

Finally, pursuant to Article 5-septies of Legislative Decree No. 128/2024, the Company's Board of Directors is responsible for ensuring that the report on income tax information is prepared and published in compliance with the applicable statutory requirements.



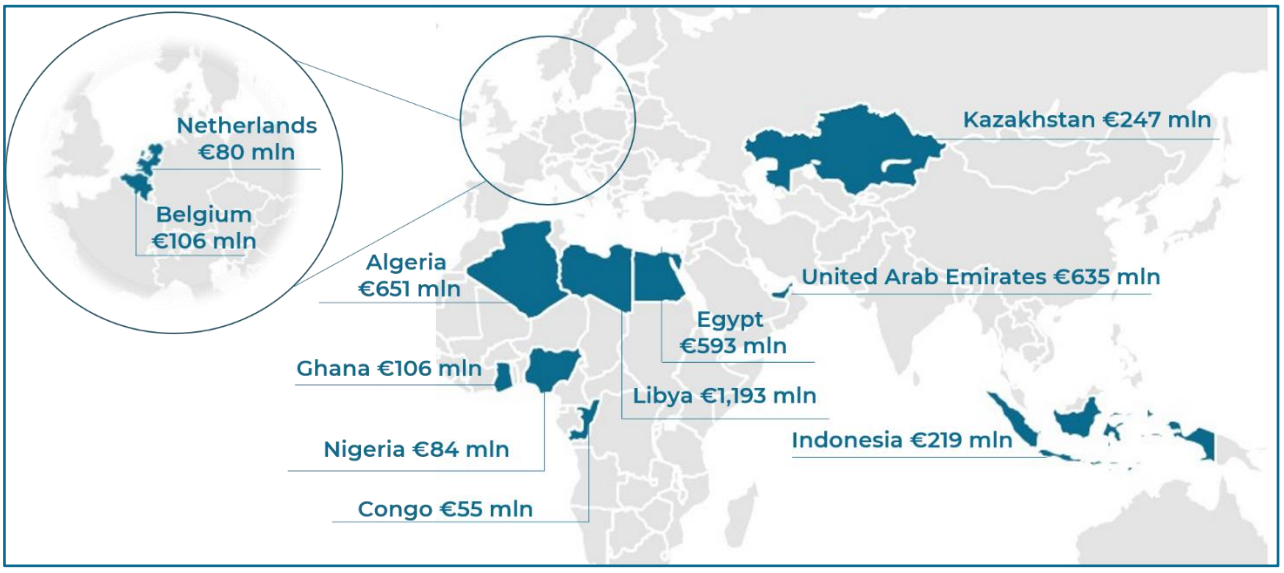
2025

Group's profit before tax
€4.4 bln

Tax paid
€3.8 bln

Tangible assets
€51.4 bln

The following is a summary of the Eni Group's tax contribution in the main countries where it operates in 2025:



Eni Group organizational structure

1. Subsidiary undertakings

As at December 31, 2025, the Eni Group organizational structure was as follows:

	Eni Group	*Italy*	*Outside Italy*
Subsidiary undertakings	468	75	393
Exploration & Production segment	*165*	*12*	*153*
Other business activities	*303*	*63*	*240*

The 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 33 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 153 E&P subsidiaries incorporated outside Italy is given below:

- 86 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.
- 67 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 incorporates 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, gas-fired generation of electricity refining and chemicals, biofuels manufacturing, marketing of fuels, generation from renewable sources, retail marketing of energy commodities and business support services, in particular treasury, finance, legal, IT and insurance – those outside Italy are conducted mainly in Europe, through 240 local subsidiaries: 3 subsidiaries in Global Gas & LNG Portfolio, 12 subsidiaries in Enilive, 3 subsidiaries in Refining, 39 subsidiaries in Chemicals, 176 subsidiaries in Plenitude and 7 subsidiaries in the "Corporate and other activities" segment, 1 of which provides financial services to the Group companies.

Amounts for all 468 Eni subsidiaries as at December 31, 2025, are included in the Public CbC Report below.

2. *Joint operations*

Eni participates in 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, 2025, have been included in the Eni Group Public CbC Report based on the same consolidation method as in the Group consolidated financial statements for IFRS purpose.

3. *Low-Tax Jurisdictions*

Based on the Company's tax control framework, except where needed due to justified operating requirements, Eni does not establish or locate residence of its subsidiaries in countries that do not follow international standards of transparency and exchange of information on tax matters or in low tax countries.

As at December 31, 2025, Eni retained control over 1 subsidiary, Finproject Asia Ltd, 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. This subsidiary is subject to taxation in Italy and for this purpose it is 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 Public CbC Report are different from those adopted in the preparation of the "Payments to Governments Report[1]", 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 Public 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 Public 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 is a summary of the main differences between the two reports:

➢ Public Country-by-Country

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

➢ Payments to Governments

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

Reporting MNE and constituent entities

The constituent entities comprise the parent company Eni SpA and 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.

[1] The report is available on Eni's web site www.eni.com

Treatment of permanent establishments (PE)

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

i) within the tax jurisdiction in which the PE is located and is operating;
ii) data not 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 2025 of the parent company Eni SpA, which corresponds to the calendar year.

Lay-out 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. A breakdown of revenues generated by transactions with unrelated parties and by intercompany transactions is provided. 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 property, plant and equipment, intangible assets and equity investments and unrealized profits (such as the fair value of derivatives held for purposes other than hedging). Intercompany 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 intercompany 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. In case of income taxes levied on dividends in the recipient's residence tax jurisdiction, those have been excluded from the reported amounts.

• 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. These also include the monetary amount of taxes paid in-kind as in the case of production sharing contracts (see below).

• 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 with 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 Public CbC report allow to include the independent contractors participating in the ordinary operating activities of the MNE in the number of employees. 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 for managing extractive activities with own personnel. Those operating companies are not controlled by Eni. Libya, Egypt, Kazakhstan and Algeria are the main 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 Public CbC Report Vs Annual Report

(€ million)	2025
Income Tax Accrued (Public CbC Report)	**3,801**
Net deferred taxes	(785)
Net addition/reversal related to uncertain tax matters	4
Income taxes in the Consolidated Profit and Loss Account (Annual Report)	**3,020**

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 2025	Revenues	Profit (loss) before Income tax *	Cash Tax Paid	Income Tax Accrued	Accumulated Earnings	Number of Employees	Stated capital	Tangible Assets
EUROPE	123,638,650	(1,095,405)	(49,698)	(3,814)	50,403,802	26,501	90,836,321	13,876,572
Albania	20,760	(3,318)				4		7,980
Austria	1,570,279	30,240	9,947	7,513	98,871	132	132,278	143,246
Belgium	1,301,221	105,960	104,610	8,764	28,918	194	291,034	892
Croatia		(26)						
Cyprus	1,092	(8,593)			(510,538)	40	796,802	213,851
Czech Republic	7,479	(434)	28	90		15		5
Denmark	5,135	1	26		407	5	54	
Estonia	17,312	380			7,223	91	84	6,370
Finland	2,278	(250)	(7)		(134)	2	204	
France	3,645,635	(69,037)	14,194	8,214	(422,616)	913	242,112	1,116,314
Germany	3,116,299	44,179	32,528	12,927	138,532	585	93,685	324,140
Greece	610,364	15,006	(367)	1,539	13,467	207	146,004	42,827
Hungary	95,650	(20,544)	38	10	(20,481)	154	21,739	518
Ireland	1,324	118	32	15	803		1	
Italy	73,376,951	(1,027,484)	(324,157)	(67,265)	37,119,011	22,046	19,454,718	9,803,992
Luxembourg	7,383	(702)			(702)		10,766	
Netherlands	669,082	(289,510)	80,301	89,492	9,700,339	422	62,963,450	152,682
Norway	13,349	(754)			1,720	12	1,993	234
Poland	2,287	418	5	224	(24)	7	25	11
Portugal	48,969	(6,627)	32	14		17		57
Romania	14,393	(410)		23	(2,259)	244	3,972	1,977
Slovakia		(220)	27			1		
Slovenia	33,398	2,511	470	470	31,695	45	12,957	3,346
Spain	2,346,970	(66,033)	3,838	(1,643)	(116,932)	685	113,851	1,212,042
Sweden	7,026	335	156	122	719	6	9	1
Switzerland	641,994	22,290	4,926	3,939	71,986	81	118,526	91,914
Turkey	1,232	301	73	84	225	11	1	13
United Kingdom	36,080,788	176,798	23,602	(68,346)	4,263,572	582	6,432,056	754,160
AFRICA	11,237,222	3,446,879	2,715,326	2,658,601	1,469,179	10,502	187,818	20,269,268
Algeria	1,805,306	726,172	650,848	594,222		1,516		2,370,975
Angola	11,077	(21,368)	18			16		10,345
Congo	1,038,408	(677,821)	55,002	41,882	(716,161)	446	459	3,909,571
Côte d'Ivoire	1,073,240	(17,195)	28,768	28,515	(10,989)	130	5,427	1,961,968
Democratic Republic of the Congo	2	(32)			(1,895)		842	
Egypt	2,837,936	1,146,983	592,733	595,636	65,551	2,371	166,375	6,175,352
Ghana	744,038	268,851	105,842	143,887	526,000	149	14,425	1,088,096
Kenya	113,514	(102,267)			(83,781)	42		60,170

(€ thousand)

Full year 2025	Revenues	Profit (loss) before Income tax *	Cash Tax Paid	Income Tax Accrued	Accumulated Earnings	Number of Employees	Stated capital	Tangible Assets
Libya	2,700,910	1,842,462	1,192,938	1,142,954		5,240		3,262,580
Morocco	1,553	(186)						
Mozambique	42,987	(26,304)	5	5		128		6,736
Nigeria	799,044	311,423	83,686	105,697	1,690,454	67	290	1,326,002
Rwanda	727	(3,320)				4		304
Tunisia	68,480	(519)	5,486	5,803		393		97,169
ASIA AND OCEANIA	10,711,682	2,148,605	1,146,562	1,136,690	(685,113)	4,083	936,223	13,591,699
Australia	68,704	(219,843)			(602,045)	87	776,546	666,690
Bahrain	15	(170)						
China	102,085	931	489	(148)	(7,550)	81	6,801	644
Hong Kong	443	(323)	3,250	69	2,877			
India	10,089	(4,494)		8	2,300	316	7,867	13,390
Indonesia	1,288,360	465,401	219,001	233,548	(1,108)	454	548	1,077,363
Iran	55	863						
Iraq	687,430	67,015	31,834	29,833		549		543,064
Kazakhstan	2,314,992	1,201,425	246,607	235,408	(51,472)	1,521	81,716	9,225,297
Lebanon	1,444	(311)						
Oman	1,965	(19,953)				19		49,165
Qatar	819	(10,524)			(206)	8	243	
Russia	173,862	67,354	497	8,594	(20,113)	29	24,619	6,941
Singapore	4,505,240	20,583	1,441	1,351	(2,142)	51	10,475	736
South Korea	8,722	484	85	112		27		
Timor Leste	10,267	(8,333)				2		698
Turkmenistan	112,041	(121,671)	8,666	3,802		798		209,615
United Arab Emirates	1,415,306	717,625	634,692	624,113		84		1,689,513
Vietnam	9,843	(7,454)			(5,654)	57	27,408	108,583
AMERICAS	19,056,226	17,666	9,571	9,187	(7,748,576)	1,428	11,011,201	3,025,942
Argentina	857	(27,775)			(32,454)		33,599	
Bermuda					(310,052)		1,022,382	
Brazil	318	(427)			(262,531)	1	263,698	43
British Virgin Islands					180,606		44	
Canada	9,218	1,799	502	44	(3,451,534)	34	3,485,718	321
Cayman Islands								
Colombia	1,515	(110)		91	(814)	7	6,804	4,854
Mexico	13,423,995	227,712	208	1,833	(644,239)	1,018	1,100,071	2,195,160
United States	5,463,160	(185,765)	(2,053)	3,608	(3,225,297)	246	5,036,816	781,369
Venezuela	157,163	2,232	10,914	3,611	(2,261)	122	62,069	44,195
OTHERS COUNTRIES	36,756	(120,800)			(503,603)	15	2,379,953	666,201
Stateless Entity	36,756	(120,800)			(503,603)	15	2,379,953	666,201
ENI GROUP	164,680,536	4,396,945	3,821,761	3,800,664	42,935,689	42,529	105,351,516	51,429,682

*Pre-tax profit at Group level as reported by the Public Country-by-Country report has been derived by aggregating data of each tax jurisdiction. This result differs in a significant way from both the pre-tax profit of the Group consolidated financial statement for IFRS reporting purposes due to lack of intercompany eliminations of revenues and expenses (this the case of losses incurred at consolidated investments), and in each jurisdiction where a consolidated tax statement is being filed from the jurisdictional consolidated pre-tax profit due to the adjustments inherent in the application of such regime.

EUROPE

ITALY

country code IT

(€ thousand)

Full year 2025

Total revenues	73,376,951	Profit (loss) before Income tax	(1,027,484)	Cash Tax Paid	(324,157)	Income Tax Accrued	(67,265)
Revenues - related party transaction	35,201,063						
Revenues - non-related party transaction	38,175,888						
Stated capital	19,454,718	Accumulated Earnings	37,119,011	Number of Employees (number)	22,046	Tangible Assets	9,803,992

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
Bioraffineria di Gela SpA		Manufacturing or Production	Enilive
Costiero Gas Livorno SpA (JO)		Sales, Marketing or Distribution	Refining
D-Share SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Ecofuel SpA		Manufacturing or Production	Refining
Enerkall Srl		Manufacturing or Production	Plenitude
Eni Corporate University SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Eni Natural Energies Italia Srl		Manufacturing or Production	Corporate and financial subsidiaries
Eni Gas Transport Services Srl		Administrative, Management or Support Services	Global Gas & LNG Portfolio
Eni Global Energy Markets SpA		Sales, Marketing or Distribution	Global Gas & LNG Portfolio
Eni 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 Plenitude Miniwind Srl		Manufacturing or Production	Plenitude
Eni Plenitude Renewables Italy SpA		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 Plenitude Società Agricola Bio Srl		Sales, Marketing or Distribution	Plenitude
Eni Rewind SpA		Other	Other activities
Eni SpA		Manufacturing or Production	Corporate and financial subsidiaries
Eni Timor Leste SpA		Research and Development	Exploration & Production
Eni Trade & Biofuels SpA		Sales, Marketing or Distribution	Exploration & Production

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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 Quadruvium 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
EniPower Mantova SpA		Manufacturing or Production	Power
EniPower SpA		Manufacturing or Production	Power
EniProgetti SpA		Other	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		Other	Corporate and financial subsidiaries
Evolvere Venture SpA		Sales, Marketing or Distribution	Plenitude
Evogy Srl Societa' Benefit		Other	Plenitude
Finproject SpA		Manufacturing or Production	Chemicals
Floaters SpA		Other	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
Green Parity Srl		Manufacturing or Production	Plenitude
GreenStream BV - PE	Netherlands	Other	Global Gas & LNG Portfolio
HEA SpA		Other	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		Other	Global Gas & LNG Portfolio
Lugo Societa' Agricola Srl		Manufacturing or Production	Plenitude
Mater-Agro Srl		Sales, Marketing or Distribution	Chemicals
Messapia Floating Wind Srl		Manufacturing or Production	Plenitude
Novamont SpA		Manufacturing or Production	Chemicals
Open Star Platform Srl		Administrative, Management or Support Services	Corporate and financial subsidiaries
Plenitude Energy Services SpA		Sales, Marketing or Distribution	Plenitude
Plenitude On The Road Srl		Sales, Marketing or Distribution	Plenitude
Raffineria di Milazzo ScpA [(o)]		Manufacturing or Production	Refining
SeaPad SpA		Administrative, Management or Support Services	Refining
Servizi Aerei SpA		Administrative, Management or Support Services	Corporate and financial subsidiaries
Societa' Agricola Casemurate Srl		Manufacturing or Production	Plenitude

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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 (10)		Manufacturing or Production	Power
Societa' Petrolifera Italiana SpA		Manufacturing or Production	Exploration & Production
Tate Srl		Sales, Marketing or Distribution	Plenitude
Timpe Muzzunetti 2 Srl		Manufacturing or Production	Plenitude
Versalis Oilfield Solutions Srl (ex Rewave Srl)		Sales, Marketing or Distribution	Chemicals
Versalis SpA		Manufacturing or Production	Chemicals
Wind Salandra Srl		Manufacturing or Production	Plenitude

ALBANIA

country code AL

(€ thousand)

Full year 2025

Total revenues	20,760	Profit (loss) before Income tax	(3,318)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	25						
Revenues - non-related party transaction	20,735						
Stated capital		Accumulated Earnings		Number of Employees (number)	4	Tangible Assets	7,980

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

AUSTRIA

country code AT

(€ thousand)

Full year 2025

Total revenues	1,570,279	Profit (loss) before Income tax	30,240	Cash Tax Paid	9,947	Income Tax Accrued	7,513
Revenues - related party transaction	490,815						
Revenues - non-related party transaction	1,079,464						
Stated capital	132,278	Accumulated Earnings	98,871	Number of Employees (number)	132	Tangible Assets	143,246

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Enilive Austria GmbH		Sales, Marketing or Distribution	Enilive
Enilive Marketing Austria GmbH		Sales, Marketing or Distribution	Enilive
Enimoov Austria GmbH		Sales, Marketing or Distribution	Enilive
Plenitude On The Road Srl - PE	Italy	Sales, Marketing or Distribution	Plenitude
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

BELGIUM

country code BE

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,301,221 230,861 1,070,360	Profit (loss) before Income tax	105,960	Cash Tax Paid	104,610	Income Tax Accrued	8,764
Stated capital	291,034	Accumulated Earnings	28,918	Number of Employees (number)	194	Tangible Assets	892

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

CROATIA

country code HR

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction		Profit (loss) before Income tax	(26)	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
Plenitude On The Road Srl - PE	Italy	Sales, Marketing or Distribution	Plenitude

CYPRUS

country code CY

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,092 304 788	Profit (loss) before Income tax	(8,593)	Cash Tax Paid		Income Tax Accrued	
Stated capital	796,802	Accumulated Earnings	(510,538)	Number of Employees (number)	40	Tangible Assets	213,851

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Cyprus Ltd		Research and Development	Exploration & Production

CZECH REPUBLIC

country code CZ

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	7,479 3 7,476	Profit (loss) before Income tax	(434)	Cash Tax Paid	28	Income Tax Accrued	90
Stated capital		Accumulated Earnings		Number of Employees (number)	15	Tangible Assets	5

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Enilive Austria GmbH - PE	Austria	Sales, Marketing or Distribution	Enilive
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

DENMARK

country code DK

(€ thousand) | Full year 2025

Total revenues	5,135	Profit (loss) before Income tax	1	Cash Tax Paid	26	Income Tax Accrued	
Revenues - related party transaction	36						
Revenues - non-related party transaction	5,099						
Stated capital	54	Accumulated Earnings	407	Number of Employees (number)	5	Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
BioBag Zenzo A/S		Sales, Marketing or Distribution	Chemicals

ESTONIA

country code EE

(€ thousand) | Full year 2025

Total revenues	17,312	Profit (loss) before Income tax	380	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	14,699						
Revenues - non-related party transaction	2,613						
Stated capital	84	Accumulated Earnings	7,223	Number of Employees (number)	91	Tangible Assets	6,370

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Dagöplast AS		Manufacturing or Production	Chemicals

FINLAND

country code FI

(€ thousand) | Full year 2025

Total revenues	2,278	Profit (loss) before Income tax	(250)	Cash Tax Paid	(7)	Income Tax Accrued	
Revenues - related party transaction	-2						
Revenues - non-related party transaction	2,280						
Stated capital	204	Accumulated Earnings	(134)	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

country code FR

(€ thousand) | Full year 2025

Total revenues	3,645,635	Profit (loss) before Income tax	(69,037)	Cash Tax Paid	14,194	Income Tax Accrued	8,214
Revenues - related party transaction	163,178						
Revenues - non-related party transaction	3,482,457						
Stated capital	242,112	Accumulated Earnings	(422,616)	Number of Employees (number)	913	Tangible Assets	1,116,314

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

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Athies-Samoussy Solar PV5 SAS		Manufacturing or Production	Plenitude
Azursol Est SAS		Manufacturing or Production	Plenitude
Azursol Sud SAS		Manufacturing or Production	Plenitude
Belle Magiocche Solaire SAS		Manufacturing or Production	Plenitude
Centrale Eolienne de l'Orvin SAS		Manufacturing or Production	Plenitude
Centrale Eolienne de Viersat SAS		Manufacturing or Production	Plenitude
Centrale Eolienne des Ailes de Foulzy SAS		Manufacturing or Production	Plenitude
Centrale Eolienne de la Verte Epine SAS		Manufacturing or Production	Plenitude
Centrale Eolienne la Garenne SAS		Manufacturing or Production	Plenitude
Centrale Eolienne Largeasse SAS		Manufacturing or Production	Plenitude
Centrale Eolienne le Mont de Malan SAS		Manufacturing or Production	Plenitude
Centrale Eolienne les Hauts Chemins SAS		Manufacturing or Production	Plenitude
Centrale Eolienne du Pays entre Madon et Moselle SAS		Manufacturing or Production	Plenitude
Centrale Eolienne Neo Avel SAS		Manufacturing or Production	Plenitude
Centrale Eolienne Terrajeaux SAS		Manufacturing or Production	Plenitude
Centrale Photovoltaique de Mer SAS		Manufacturing or Production	Plenitude
Centrale Solaire Antugnac 2 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Arue 1 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Arue 2 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Arue 3 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Cessieu Nord Isere SAS		Manufacturing or Production	Plenitude
Centrale Solaire Corbas 1 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Corbas 3 SAS		Manufacturing or Production	Plenitude
Centrales Solaires Delta SAS		Manufacturing or Production	Plenitude
Centrale Solaire Helys SAS		Manufacturing or Production	Plenitude
Centrale Solaire le Bernardan 2 SAS		Manufacturing or Production	Plenitude
Centrale Solaire les Huchanes SAS		Manufacturing or Production	Plenitude
Centrale Solaire Morcenx 2 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Morhange 2 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 6 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 8 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 9 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 10 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 11 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 12 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 18 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 19 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 20 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 21 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 24 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 26 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 28 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 31 SAS		Manufacturing or Production	Plenitude

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Centrale Solaire Orion 34 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 38 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 43 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Orion 50 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Saint Avit SAS		Manufacturing or Production	Plenitude
Centrale Solaire Morcenx 1 SAS		Manufacturing or Production	Plenitude
Centrale Solaire Poullignac SAS		Manufacturing or Production	Plenitude
Centrale Solaire Valenciennes Aerodrome SAS		Manufacturing or Production	Plenitude
Delta Stockage SAS		Manufacturing or Production	Plenitude
Enera Conseil SAS		Other	Plenitude
Eni Energy France SAS		Dormant	Exploration & Production
Eni Energy International SAS		Dormant	Exploration & Production
Enilive France Sarl		Sales, Marketing or Distribution	Enilive
Eni Plenitude France SAS		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
Eoliennes Chemin Vert SAS		Manufacturing or Production	Plenitude
Eoliennes Courcome SAS		Manufacturing or Production	Plenitude
Holding Lanas Solar Sarl		Holding shares or Other Equity Instruments	Plenitude
Krypton SAS		Manufacturing or Production	Plenitude
Lanas Solar SAS		Manufacturing or Production	Plenitude
Novamont France SAS		Sales, Marketing or Distribution	Chemicals
Parc Eolien des Avaloirs SAS		Manufacturing or Production	Plenitude
Plenitude On The Road Srl - PE	Italy	Sales, Marketing or Distribution	Plenitude
Plenitude Production France SAS		Holding shares or Other Equity Instruments	Plenitude
Plenitude Zephyr France SAS		Holding shares or Other Equity Instruments	Plenitude
POP Solar SAS		Manufacturing or Production	Plenitude
SASU PV Les Poulettes 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

country code DE

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	3,116,299 327,448 2,788,851	Profit (loss) before Income tax	44,179	Cash Tax Paid	32,528	Income Tax Accrued	12,927
Stated capital	93,685	Accumulated Earnings	138,532	Number of Employees (number)	585	Tangible Assets	324,140

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Bayernoil Raffineriegesellschaft mbH (JO)		Manufacturing or Production	Enilive
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		Dormant	Chemicals
Plenitude On The Road Srl - PE	Italia	Sales, Marketing or Distribution	Plenitude
Versalis Deutschland GmbH		Manufacturing or Production	Chemicals
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

GREECE

country code GR

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	610,364 2,490 607,874	Profit (loss) before Income tax	15,006	Cash Tax Paid	(367)	Income Tax Accrued	1,539
Stated capital	146,004	Accumulated Earnings	13,467	Number of Employees (number)	207	Tangible Assets	42,827

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Plenitude Renewables Hellas Single Member SA		Holding shares or Other Equity Instruments	Plenitude
Gas Supply Company 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

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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
SKGRPV12 Single Member Private Company		Manufacturing or Production	Plenitude
SKGRPV13 Single Member Private Company		Manufacturing or Production	Plenitude
SKGRPV14 Single Member Private Company		Manufacturing or Production	Plenitude
SKGRPV15 Single Member Private Company		Manufacturing or Production	Plenitude
SKGRPV16 Single Member Private Company		Manufacturing or Production	Plenitude
SKGRPV17 Single Member Private Company		Manufacturing or Production	Plenitude
SKGRPV19 Single Member Private Company		Manufacturing or Production	Plenitude
SKGRPV20 Single Member Private Company		Manufacturing or Production	Plenitude
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

HUNGARY

country code HU

(€ thousand) | Full year 2025

Total revenues	95,650	Profit (loss) before Income tax	(20,544)	Cash Tax Paid	38	Income Tax Accrued	10
Revenues - related party transaction	7,831						
Revenues - non-related party transaction	87,819						
Stated capital	21,739	Accumulated Earnings	(20,481)	Number of Employees (number)	154	Tangible Assets	518

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Dunastyr Polisztirolgyártó Zártkörûen Mûködõ 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

country code IE

(€ thousand) | Full year 2025

Total revenues	1,324	Profit (loss) before Income tax	118	Cash Tax Paid	32	Income Tax Accrued	15
Revenues - related party transaction							
Revenues - non-related party transaction	1,324						
Stated capital	1	Accumulated Earnings	803	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
BioBag Plastics Ltd		Vendite, commercializzazione o distribuzione	Chemicals

LUXEMBOURG

country code LU

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	7,383 7,383	Profit (loss) before Income tax	(702)	Cash Tax Paid		Income Tax Accrued	
Stated capital	10,766	Accumulated Earnings	(702)	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Plenitude Renewables Luxembourg Sarl		Holding shares or Other Equity Instruments	Plenitude

NETHERLANDS

country code NL

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	669,082 202,012 467,070	Profit (loss) before Income tax	(289,510)	Cash Tax Paid	80,301	Income Tax Accrued	89,492
Stated capital	62,963,450	Accumulated Earnings	9,700,339	Number of Employees (number)	422	Tangible Assets	152,682

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 (10)		Other	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 Cardon Holding BV		Research and Development	Exploration & Production
Eni China BV		Manufacturing or Production	Exploration & Production

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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 Ganal 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 Ganal 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 Touat Holding BV		Manufacturing or Production	Exploration & Production
Eni Energy West Ganal BV		Manufacturing or Production	Exploration & Production
Eni Netherlands CCUS BV		Research and Development	Corporate and financial subsidiaries
Eni Netherlands Holding BV		Holding shares or Other Equity Instruments	Corporate and financial subsidiaries
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 Kenya BV		Research and Development	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 Plenitude Renewables Holding BV		Holding shares or Other Equity Instruments	Plenitude
Eni Qatar BV		Holding shares or Other Equity Instruments	Exploration & Production
Eni RAK BV**		Research and Development	Exploration & Production
Eni Rewind International BV		Other	Other activities

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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 (JO)		Other	Global Gas & LNG Portfolio
Ieoc Exploration BV		Manufacturing or Production	Exploration & Production
Ieoc Production BV		Manufacturing or Production	Exploration & Production
NOGAT BV (JO)		Other	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



country code NO

(€ thousand) Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	13,349 810 12,539	Profit (loss) before Income tax	(754)	Cash Tax Paid		Income Tax Accrued	
Stated capital	1,993	Accumulated Earnings	1,720	Number of Employees (number)	12	Tangible Assets	234

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

POLAND



country code PL

(€ thousand) Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	2,287 1,253 1,034	Profit (loss) before Income tax	418	Cash Tax Paid	5	Income Tax Accrued	224
Stated capital	25	Accumulated Earnings	(24)	Number of Employees (number)	7	Tangible Assets	11

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

country code PT

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	48,969 48,969	Profit (loss) before Income tax	(6,627)	Cash Tax Paid	32	Income Tax Accrued	14
Stated capital		Accumulated Earnings		Number of Employees (number)	17	Tangible Assets	57

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Enilive Iberia SLU - PE	Spain	Sales, Marketing or Distribution	Enilive
Eni Plenitude Iberia SLU - PE	Spain	Sales, Marketing or Distribution	Plenitude
Plenitude On The Road Srl - PE	Italy	Sales, Marketing or Distribution	Plenitude

ROMANIA

country code RO

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	14,393 440 13,953	Profit (loss) before Income tax	(410)	Cash Tax Paid		Income Tax Accrued	23
Stated capital	3,972	Accumulated Earnings	(2,259)	Number of Employees (number)	244	Tangible Assets	1,977

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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
Plenitude On The Road Srl - PE	Italy	Sales, Marketing or Distribution	Plenitude
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

SLOVAKIA

country code SK

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction		Profit (loss) before Income tax	(220)	Cash Tax Paid	27	Income Tax Accrued	
Stated capital		Accumulated Earnings		Number of Employees (number)	1	Tangible Assets	

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

country code SI

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	33,398 209 33,189	Profit (loss) before Income tax	2,511	Cash Tax Paid	470	Income Tax Accrued	470
Stated capital	12,957	Accumulated Earnings	31,695	Number of Employees (number)	45	Tangible Assets	3,346

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
Plenitude On The Road Srl - PE	Italy	Sales, Marketing or Distribution	Plenitude

SPAIN

country code ES

(€ thousand)

Full year 2025

Total revenues	2,346,970	Profit (loss) before Income tax	(66,033)	Cash Tax Paid	3,838	Income Tax Accrued	(1,643)
Revenues - related party transaction	266,311						
Revenues - non-related party transaction	2,080,659						
Stated capital	113,851	Accumulated Earnings	(116,932)	Number of Employees (number)	685	Tangible Assets	1,212,042

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Alpinia Solar SLU		Manufacturing or Production	Plenitude
Almazara Solar SLU		Manufacturing or Production	Plenitude
Armadura Solar SLU		Manufacturing or Production	Plenitude
Aten Oil SLU		Sales, Marketing or Distribution	Enilive
Atlante Solar SLU		Manufacturing or Production	Plenitude
Boceto Solar SLU		Manufacturing or Production	Plenitude
Bonete Solar SLU		Manufacturing or Production	Plenitude
Celtis Solar SLU		Manufacturing or Production	Plenitude
Camelia Solar SLU		Manufacturing or Production	Plenitude
Chapitel Solar SLU		Manufacturing or Production	Plenitude
Cornisa Solar SLU		Manufacturing or Production	Plenitude
Ekain Renovables SLU		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
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
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		Sales, Marketing or Distribution	Chemicals
Olea Solar SLU		Manufacturing or Production	Plenitude
Plenitude On The Road Srl - PE	Italy	Sales, Marketing or Distribution	Plenitude
Plumlee SLU		Manufacturing or Production	Plenitude
Renopool 1 SLU		Manufacturing or Production	Plenitude

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Richwood Invest SLU		Manufacturing or Production	Plenitude
Tantalio Renovables SLU		Manufacturing or Production	Plenitude
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals
Wind Grower SLU		Manufacturing or Production	Plenitude
Wind Hero SLU		Manufacturing or Production	Plenitude

SWEDEN

country code SE

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	7,026 1,169 5,857	Profit (loss) before Income tax	335	Cash Tax Paid	156	Income Tax Accrued	122
Stated capital	9	Accumulated Earnings	719	Number of Employees (number)	6	Tangible Assets	1

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
BBI Sverige AB		Sales, Marketing or Distribution	Chemicals
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

SWITZERLAND

country code CH

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	641,994 45,195 596,799	Profit (loss) before Income tax	22,290	Cash Tax Paid	4,926	Income Tax Accrued	3,939
Stated capital	118,526	Accumulated Earnings	71,986	Number of Employees (number)	81	Tangible Assets	91,914

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Enilive Suisse SA		Sales, Marketing or Distribution	Enilive
Oleodotto del Reno SA		Sales, Marketing or Distribution	Other activities
Oléoduc du Rhône SA		Other	Refining
Plenitude On The Road Srl - PE	Italy	Sales, Marketing or Distribution	Plenitude
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

TURKEY

country code TR

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,232 1,166 66	Profit (loss) before Income tax	301	Cash Tax Paid	73	Income Tax Accrued	84
Stated capital	1	Accumulated Earnings	225	Number of Employees (number)	11	Tangible Assets	13

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Blue Stream Pipeline Co BV - PE	Netherlands	Other	Global Gas & LNG Portfolio
Versalis Kimya Ticaret Limited Sirketi		Sales, Marketing or Distribution	Chemicals

UNITED KINGDOM

country code GB

(€ thousand)

Full year 2025

Total revenues	36,080,788	Profit (loss) before Income tax	176,798	Cash Tax Paid	23,602	Income Tax Accrued	(68,346)
Revenues - related party transaction	11,785,962						
Revenues - non-related party transaction	24,294,826						
Stated capital	6,432,056	Accumulated Earnings	4,263,572	Number of Employees (number)	582	Tangible Assets	754,160

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 (Bermuda) Ltd		Holding shares or Other Equity Instruments	Exploration & Production
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		Other	Exploration & Production
Eni Arguni I Ltd		Other	Exploration & Production
Eni Australia Ltd		Manufacturing or Production	Exploration & Production
Eni BTC Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Bukat Ltd		Other	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 Ganal Ltd		Other	Exploration & Production
Eni East Sepinggan Ltd		Manufacturing or Production	Exploration & Production
Eni Energy Bondco Ltd (in liquidation)		Dormant	Exploration & Production
Eni Energy Group Holdings Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni Energy Finance Ltd		Dormant	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		Dormant	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 Ganal Ltd		Research and Development	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		Other	Exploration & Production
Eni In Salah Ltd		Manufacturing or Production	Exploration & Production
Eni International NA NV Sàrl*		Holding shares or Other Equity Instruments	Exploration & Production

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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		Dormant	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**		Other	Exploration & Production
Eni North Ganal Ltd		Research and Development	Exploration & Production
Eni Oil Algeria Ltd		Manufacturing or Production	Exploration & Production
EniProgetti SpA - PE	Italy	Other	Exploration & Production
Eni Peri Mahakam Ltd		Other	Exploration & Production
Eni Rapak Ltd		Manufacturing or Production	Exploration & Production
Eni TNS Ltd		Dormant	Exploration & Production
Eni Trade & Biofuels SpA - PE	Italy	Sales, Marketing or Distribution	Exploration & Production
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 ULT Ltd		Holding shares or Other Equity Instruments	Exploration & Production
Eni ULX Ltd		Manufacturing or Production	Exploration & Production
Eni Uruguay Ltd		Research and Development	Exploration & Production
Eni West Ganal Ltd		Research and Development	Exploration & Production
Eni West Timor Ltd		Other	Exploration & Production
Eni Yemen Ltd		Dormant	Exploration & Production
Lasmo Sanga Sanga Ltd***		Dormant	Exploration & Production
Liverpool Bay CCS Ltd		Research and Development	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

country code DZ



(€ thousand)

Full year 2025

Total revenues	1,805,306	Profit (loss) before Income tax	726,172	Cash Tax Paid	650,848	Income Tax Accrued	594,222
Revenues - related party transaction	1,022,979						
Revenues - non-related party transaction	782,327						
Stated capital		Accumulated Earnings		Number of Employees (number)	1,516	Tangible Assets	2,370,975

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Algeria Exploration BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Algeria Ltd Sàrl - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Algeria Production BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni In Amenas Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni In Salah Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni Oil Algeria Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
First Calgary Petroleums LP - PE	Canada	Manufacturing or Production	Exploration & Production

ANGOLA

country code AO



(€ thousand)

Full year 2025

Total revenues	11,077	Profit (loss) before Income tax	(21,368)	Cash Tax Paid	18	Income Tax Accrued	
Revenues - related party transaction	899						
Revenues - non-related party transaction	10,178						
Stated capital		Accumulated Earnings		Number of Employees (number)	16	Tangible Assets	10,345

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Industrial Evolution SpA - PE	Italy	Research and Development	Refining
Eni Natural Energies SpA - PE	Italy	Research and Development	Corporate and financial subsidiaries
Versalis International SA - PE	Belgium	Sales, Marketing or Distribution	Chemicals

CONGO

country code CG



(€ thousand)

Full year 2025

Total revenues	1,038,408	Profit (loss) before Income tax	(677,821)	Cash Tax Paid	55,002	Income Tax Accrued	41,882
Revenues - related party transaction	759,069						
Revenues - non-related party transaction	279,339						
Stated capital	459	Accumulated Earnings	(716,161)	Number of Employees (number)	446	Tangible Assets	3,909,571

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Burren Energy Congo Ltd - PE	British Virgin Islands	Manufacturing or Production	Exploration & Production
Eni Congo SAU		Manufacturing or Production	Exploration & Production
Eni Natural Energies Congo SAU		Research and Development	Corporate and financial subsidiaries
Versalis Congo Sarlu		Sales, Marketing or Distribution	Chemicals

CÔTE D'IVOIRE



country code CI

(€ thousand) Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,073,240 918,939 154,301	Profit (loss) before Income tax	(17,195)	Cash Tax Paid	28,768	Income Tax Accrued	28,515
Stated capital	5,427	Accumulated Earnings	(10,989)	Number of Employees (number)	130	Tangible Assets	1,961,968

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



country code CD

(€ thousand) Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	2 2	Profit (loss) before Income tax	(32)	Cash Tax Paid		Income Tax Accrued	
Stated capital	842	Accumulated Earnings	(1,895)	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni RD Congo SA		Dormant	Exploration & Production

EGYPT



0 EG

(€ thousand) Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	2,837,936 58,752 2,779,184	Profit (loss) before Income tax	1,146,983	Cash Tax Paid	592,733	Income Tax Accrued	595,636
Stated capital	166,375	Accumulated Earnings	65,551	Number of Employees (number)	2,371	Tangible Assets	6,175,352

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 (JO)		Manufacturing or Production	Global Gas & LNG Portfolio
DLNG Services SAE (JO)		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		Other	Exploration & Production
Ieoc Production BV - PE	Netherlands	Manufacturing or Production	Exploration & Production

GHANA



country code GH

(€ thousand)

Full year 2025

Total revenues	744,038	Profit (loss) before Income tax	268,851	Cash Tax Paid	105,842	Income Tax Accrued	143,887
Revenues - related party transaction	243,397						
Revenues - non-related party transaction	500,641						
Stated capital	14,425	Accumulated Earnings	526,000	Number of Employees (number)	149	Tangible Assets	1,088,096

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



country code KE

(€ thousand)

Full year 2025

Total revenues	113,514	Profit (loss) before Income tax	(102,267)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	99,646						
Revenues - non-related party transaction	13,868						
Stated capital		Accumulated Earnings	(83,781)	Number of Employees (number)	42	Tangible Assets	60,170

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Kenya BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Natural Energies Kenya EPZ Ltd		Manufacturing or Production	Corporate and financial subsidiaries

LIBYA



country code LY

(€ thousand)

Full year 2025

Total revenues	2,700,910	Profit (loss) before Income tax	1,842,462	Cash Tax Paid	1,192,938	Income Tax Accrued	1,142,954
Revenues - related party transaction	222,003						
Revenues - non-related party transaction	2,478,907						
Stated capital		Accumulated Earnings		Number of Employees (number)	5,240	Tangible Assets	3,262,580

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni North Africa BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
GreenStream BV - PE	Netherlands	Other	Global Gas & LNG Portfolio
EniProgetti SpA - PE	Italy	Other	Exploration & Production

MOROCCO



country code MA

(€ thousand)

Full year 2025

Total revenues	1,553	Profit (loss) before Income tax	(186)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	188						
Revenues - non-related party transaction	1,365						
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 Maroc BV - PE	Netherlands	Research and Development	Exploration & Production

MOZAMBIQUE

country code MZ



(€ thousand) | Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	42,987 13,189 29,798	Profit (loss) before Income tax	(26,304)	Cash Tax Paid	5	Income Tax Accrued	5
Stated capital		Accumulated Earnings		Number of Employees (number)	128	Tangible Assets	6,736

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

country code NG



(€ thousand) | Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	799,044 590,661 208,383	Profit (loss) before Income tax	311,423	Cash Tax Paid	83,686	Income Tax Accrued	105,697
Stated capital	290	Accumulated Earnings	1,690,454	Number of Employees (number)	67	Tangible Assets	1,326,002

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

RWANDA

country code RW



(€ thousand) | Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	727 727	Profit (loss) before Income tax	(3,320)	Cash Tax Paid		Income Tax Accrued	
Stated capital		Accumulated Earnings		Number of Employees (number)	4	Tangible Assets	304

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

TUNISIA

country code TN



(€ thousand) | Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	68,480 36,221 32,259	Profit (loss) before Income tax	-519	Cash Tax Paid	5,486	Income Tax Accrued	5,803
Stated capital		Accumulated Earnings		Number of Employees (number)	393	Tangible Assets	97,169

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

ASIA AND OCEANIA

AUSTRALIA

country code AU

(€ thousand)

Full year 2025

Total revenues	68,704	Profit (loss) before Income tax	(219,843)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	31,429						
Revenues - non-related party transaction	37,275						
Stated capital	776,546	Accumulated Earnings	(602,045)	Number of Employees (number)	87	Tangible Assets	666,690

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 Plenitude Renewables Australia Pty Ltd		Manufacturing or Production	Plenitude
Eni Plenitude Renewables Batchelor Pty Ltd		Manufacturing or Production	Plenitude
Eni Plenitude Renewables Katherine Pty Ltd		Manufacturing or Production	Plenitude
Eni Plenitude Renewables Manton Dam Pty Ltd		Manufacturing or Production	Plenitude

BAHRAIN

country code BH

(€ thousand)

Full year 2025

Total revenues	15	Profit (loss) before Income tax	(170)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	12						
Revenues - non-related party transaction	3						
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

CHINA

country code CN

(€ thousand)

Full year 2025

Total revenues	102,085	Profit (loss) before Income tax	931	Cash Tax Paid	489	Income Tax Accrued	-148
Revenues - related party transaction	17,289						
Revenues - non-related party transaction	84,796						
Stated capital	6,801	Accumulated Earnings	(7,550)	Number of Employees (number)	81	Tangible Assets	644

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		Dormant	Chemicals
Shanghai Eni Engineering Consulting Ltd Co		Other	Exploration & Production
Versalis Pacific Trading (Shanghai) Co Ltd		Sales, Marketing or Distribution	Chemicals

HONG KONG

country code HK

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	443 441 2	Profit (loss) before Income tax	(323)	Cash Tax Paid	3,250	Income Tax Accrued	69
Stated capital		Accumulated Earnings	2,877	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		Dormant	Chemicals
Export LNG Ltd		Dormant	Exploration & Production
Finproject Asia Ltd *		Dormant	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

country code IN

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	10,089 346 9,743	Profit (loss) before Income tax	(4,494)	Cash Tax Paid		Income Tax Accrued	8
Stated capital	7,867	Accumulated Earnings	2,300	Number of Employees (number)	316	Tangible Assets	13,390

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

country code ID

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,288,360 548,431 739,929	Profit (loss) before Income tax	465,401	Cash Tax Paid	219,001	Income Tax Accrued	233,548
Stated capital	548	Accumulated Earnings	(1,108)	Number of Employees (number)	454	Tangible Assets	1,077,363

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Ambalat Ltd - PE	United Kingdom	Other	Exploration & Production
Eni Arguni I Ltd - PE	United Kingdom	Other	Exploration & Production
Eni Bukat Ltd - PE	United Kingdom	Other	Exploration & Production
Eni CBM Ltd - PE	United Kingdom	Dormant	Exploration & Production
Eni East Ganal Ltd - PE	United Kingdom	Other	Exploration & Production
Eni East Sepinggan Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni Energy Arguni I BV - PE	Netherlands	Other	Exploration & Production
Eni Energy East Ganal BV - PE	Netherlands	Other	Exploration & Production
Eni Energy East Sepinggan BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Energy Jakarta BV - PE	Netherlands	Other	Exploration & Production
Eni Energy Muara Bakau BV - PE	Netherlands	Manufacturing or Production	Exploration & Production

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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	Other	Exploration & Production
Eni Indonesia Ltd - PE	United Kingdom	Other	Exploration & Production
Eni Indonesia Ots 1 Ltd - PE	Cayman Islands	Other	Exploration & Production
Eni Krueng Mane Ltd - PE	United Kingdom	Dormant	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	Other	Exploration & Production
Eni Peri Mahakam Ltd - PE	United Kingdom	Other	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	Research and Development	Exploration & Production
Eni West Timor Ltd - PE	United Kingdom	Other	Exploration & Production
Lasmo Sanga Sanga Ltd - PE	United Kingdom	Dormant	Exploration & Production
Eni ULX Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
PT Eni Natural Energies Indonesia		Research and Development	Corporate and financial subsidiaries

IRAN

country code IR



(€ thousand)

Full year 2025

Total revenues	55	Profit (loss) before Income tax	863	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	55						
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

IRAQ

country code IQ



(€ thousand)

Full year 2025

Total revenues	687,430	Profit (loss) before Income tax	67,015	Cash Tax Paid	31,834	Income Tax Accrued	29,833
Revenues - related party transaction	1,109,931						
Revenues - non-related party transaction	(422,501)						
Stated capital		Accumulated Earnings		Number of Employees (number)	549	Tangible Assets	543,064

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Iraq BV - PE	Netherlands	Manufacturing or Production	Exploration & Production

KAZAKHSTAN

country code KZ



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	2,314,992 1,470,010 844,982	Profit (loss) before Income tax	1,201,425	Cash Tax Paid	246,607	Income Tax Accrued	235,408
Stated capital	81,716	Accumulated Earnings	(51,472)	Number of Employees (number)	1,521	Tangible Assets	9,225,297

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Agip Caspian Sea BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Agip Karachaganak BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Isatay BV - PE	Netherlands	Research and Development	Exploration & Production
EniProgetti SpA - PE	Italy	Other	Exploration & Production
Plenitude Kazakhstan Llp		Manufacturing or Production	Plenitude

LEBANON

country code LB



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,444 1,444	Profit (loss) before Income tax	(311)	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 Lebanon BV - PE	Netherlands	Research and Development	Exploration & Production

OMAN

country code OM



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,965 955 1,010	Profit (loss) before Income tax	(19,953)	Cash Tax Paid		Income Tax Accrued	
Stated capital		Accumulated Earnings		Number of Employees (number)	19	Tangible Assets	49,165

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

QATAR

country code QA



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	819 23 796	Profit (loss) before Income tax	(10,524)	Cash Tax Paid		Income Tax Accrued	
Stated capital	243	Accumulated Earnings	(206)	Number of Employees (number)	8	Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Qatar BV - PE	Netherlands	Holding shares or Other Equity Instruments	Exploration & Production
VME Oilfield Chemicals Llc		Sales, Marketing or Distribution	Chemicals

RUSSIA

country code RU



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	173,862 68,300 105,562	Profit (loss) before Income tax	67,354	Cash Tax Paid	497	Income Tax Accrued	8,594
Stated capital	24,619	Accumulated Earnings	(20,113)	Number of Employees (number)	29	Tangible Assets	6,941

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Blue Stream Pipeline Co BV - PE	Netherlands	Other	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

country code SG



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	4,505,240 818,640 3,686,600	Profit (loss) before Income tax	20,583	Cash Tax Paid	1,441	Income Tax Accrued	1,351
Stated capital	10,475	Accumulated Earnings	(2,142)	Number of Employees (number)	51	Tangible Assets	736

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Energy (Shanghai) Co Ltd - PE	China	Sales, Marketing or Distribution	Enilive
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

country code KR



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	8,722 8,530 192	Profit (loss) before Income tax	484	Cash Tax Paid	85	Income Tax Accrued	112
Stated capital		Accumulated Earnings		Number of Employees (number)	27	Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Residence tax jurisdiction	Eni business segment
Eni Middle East Ltd - PE	United Kingdom	Other	Exploration & Production
Versalis Asia Pacific Pte Ltd - PE	Singapore	Administrative, Management or Support Services	Chemicals
Versalis Pacific Trading (Shanghai) Co Ltd - PE	China	Administrative, Management or Support Services	Chemicals

TIMOR LESTE

country code TL



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	10,267 3,441 6,826	Profit (loss) before Income tax	(8,333)	Cash Tax Paid		Income Tax Accrued	
Stated capital		Accumulated Earnings		Number of Employees (number)	2	Tangible Assets	698

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 Timor 22-23 BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Timor Leste SpA - PE	Italy	Research and Development	Exploration & Production

TURKMENISTAN

country code TM



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	112,041 3,160 108,881	Profit (loss) before Income tax	(121,671)	Cash Tax Paid	8,666	Income Tax Accrued	3,802
Stated capital		Accumulated Earnings		Number of Employees (number)	798	Tangible Assets	209,615

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

UNITED ARAB EMIRATES

country code AE



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,415,306 1,395,178 20,128	Profit (loss) before Income tax	717,625	Cash Tax Paid	634,692	Income Tax Accrued	624,113
Stated capital		Accumulated Earnings		Number of Employees (number)	84	Tangible Assets	1,689,513

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	Other	Exploration & Production
Eni RAK BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Sharjah BV - PE	Netherlands	Manufacturing or Production	Exploration & Production

AMERICAS

Total revenues Revenues - related party transaction Revenues - non-related party transaction	9,843 8,981 862	Profit (loss) before Income tax	(7,454)	Cash Tax Paid		Income Tax Accrued	
Stated capital	27,408	Accumulated Earnings	(5,654)	Number of Employees (number)	57	Tangible Assets	108,583

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

ARGENTINA

country code AR

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	857 857	Profit (loss) before Income tax	(27,775)	Cash Tax Paid		Income Tax Accrued	
Stated capital	33,599	Accumulated Earnings	(32,454)	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Argentina Exploración y Explotación SA		Research and Development	Exploration & Production

BERMUDA

country code BM

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction		Profit (loss) before Income tax		Cash Tax Paid		Income Tax Accrued	
Stated capital	1,022,382	Accumulated Earnings	(310,052)	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Ganal Deepwater Ltd*		Manufacturing or Production	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 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

country code BR

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	318 318	Profit (loss) before Income tax	(427)	Cash Tax Paid		Income Tax Accrued	
Stated capital	263,698	Accumulated Earnings	(262,531)	Numero di addetti (number)	1	Tangible Assets	43

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni do Brasil Investimentos em Exploração e Produção de Petróleo Ltda (in liquidation)		Dormant	Exploration & Production
Eni Energy Brasil Participacoes Ltda		Dormant	Exploration & Production
Finproject Brasil Industria De Solados Eireli		Sales, Marketing or Distribution	Chemicals

BRITISH VIRGIN ISLANDS

country code VG

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction		Profit (loss) before Income tax		Cash Tax Paid		Income Tax Accrued	
Stated capital	44	Accumulated Earnings	180,606	Number of Employees (number)		Tangible Assets	

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Burren Energy Congo Ltd *		Manufacturing or Production	Exploration & Production

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

CANADA

country code CA

(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	9,218 57 9,161	Profit (loss) before Income tax	1,799	Cash Tax Paid	502	Income Tax Accrued	44
Stated capital	3,485,718	Accumulated Earnings	(3,451,534)	Number of Employees (number)	34	Tangible Assets	321

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Canada Holding Ltd		Holding shares or Other Equity Instruments	Exploration & Production
First Calgary Petroleums LP*		Manufacturing or Production	Exploration & Production
First Calgary Petroleums Partner Co ULC		Holding shares or Other Equity Instruments	Exploration & Production
Foam Creations (2008) Inc		Manufacturing or Production	Chemicals

(*) Company resident in the United States.

CAYMAN ISLANDS

country code KY

(€ thousand)

Full year 2025

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 *		Other	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

country code CO



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	1,515 311 1,204	Profit (loss) before Income tax	(110)	CashTax Paid		Income Tax Accrued	91
Stated capital	6,804	Accumulated Earnings	(814)	Number of Employees (number)	7	Tangible Assets	4,854

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

MEXICO

country code MX



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	13,423,995 11,061,599 2,362,396	Profit (loss) before Income tax	227,712	CashTax Paid	208	Income Tax Accrued	1,833
Stated capital	1,100,071	Accumulated Earnings	(644,239)	Number of Employees (number)	1,018	Tangible Assets	2,195,160

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 Mèxico S. de RL de CV		Sales, Marketing or Distribution	Exploration & Production
Foam Creations Mèxico 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

country code US



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	5,463,160 1,814,889 3,648,271	Profit (loss) before Income tax	(185,765)	Cash Tax Paid	(2,053)	Income Tax Accrued	3,608
Stated capital	5,036,816	Accumulated Earnings	(3,225,297)	Number of Employees (number)	246	Tangible Assets	781,369

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
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 Marketing Inc		Sales, Marketing or Distribution	Exploration & Production
Eni Finance USA Inc (in liquidation)		Internal Group Finance	Corporate and financial subsidiaries
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 Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni US Operating Co Inc		Manufacturing or Production	Exploration & Production
Eni USA Inc		Manufacturing or Production	Exploration & Production
Enilive US Inc		Holding shares or Other Equity Instruments	Enilive
Huisache BESS Llc		Manufacturing or Production	Plenitude
Novamont North America Inc		Sales, Marketing or Distribution	Chemicals
Padanaplast America Llc		Sales, Marketing or Distribution	Chemicals
Quiver River Energy Llc		Manufacturing or Production	Plenitude
Sandrini 100 Class B Member Llc		Holding shares or Other Equity Instruments	Plenitude
Sandrini 200 Class B Member Llc		Holding shares or Other Equity Instruments	Plenitude
Sandrini BESS Class B Member Llc		Holding shares or Other Equity Instruments	Plenitude
Versalis Americas Inc		Sales, Marketing or Distribution	Chemicals
Watertown Energy Llc		Manufacturing or Production	Plenitude

VENEZUELA

country code VE



(€ thousand)

Full year 2025

Total revenues Revenues - related party transaction Revenues - non-related party transaction	157,163 28,933 128,230	Profit (loss) before Income tax	2,232	Cash Tax Paid	10,914	Income Tax Accrued	3,611
Stated capital	62,069	Accumulated Earnings	(2,261)	Number of Employees (number)	122	Tangible Assets	44,195

Eni Group constituent entities included in the tax jurisdiction	Residence tax jurisdiction	Business activity	Eni business segment
Eni Hydrocarbons Venezuela Ltd - PE	United Kingdom	Research and Development	Exploration & Production
EniProgetti SpA - PE	Italy	Other	Exploration & Production
Eni Venezuela BV - PE	Netherlands	Administrative, Management or Support Services	Exploration & Production
Supermetanol CA (JO)		Manufacturing or Production	Refining

OTHER COUNTRIES

STATELESS ENTITIES

(€ thousand) — Full year 2025

Total revenues	36,756	Profit (loss) before Income tax	(120,800)	Cash Tax Paid		Income Tax Accrued	
Revenues - related party transaction	11,089						
Revenues - non-related party transaction	25,667						
Stated capital	2,379,953	Accumulated Earnings	(503,603)	Number of Employees (number)	15	Tangible Assets	666,201

Eni Group constituent entities included in the aggregation	Residence tax jurisdiction	Business activity	Eni business segment
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, 2025: € 4,005,358,876.00 fully paid
Tax identification number 00484960588

Branches

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

Contacts

eni.com
+39-0659821
800940924
segreteriasocietaria.azionisti@eni.com

Investor Relations

Piazza Ezio Vanoni, 1 - 20097 San Donato Milanese (Milan)
Tel. +39-0252051651 - Fax +39-0252031929
e-mail: investor.relations@eni.com