

# Eni

Report on payments to governments

2025



# 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.



## Report on payments to governments

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## Introduction

This Report on Payments to Governments of the Eni Group for the year 2025 (hereinafter the “Report”) complies with Eni’s reporting as per Italian Legislative Decree No. 139 of August 18, 2015, which enacted Directive 2013/34/EU (the EU Accounting Directive - 2013) into the Italian law. These reporting obligations are applicable to EU-based, listed companies that engage in extractive industries as defined by relevant EU provisions.

The consolidation scope is the same as that of the consolidated financial statements of Eni SpA as of December 31, 2025, prepared in accordance with IFRS; therefore, all payments made by entities not under Eni's control (such as joint ventures and associated companies; see the reporting criteria in this Report) are excluded.

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

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

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

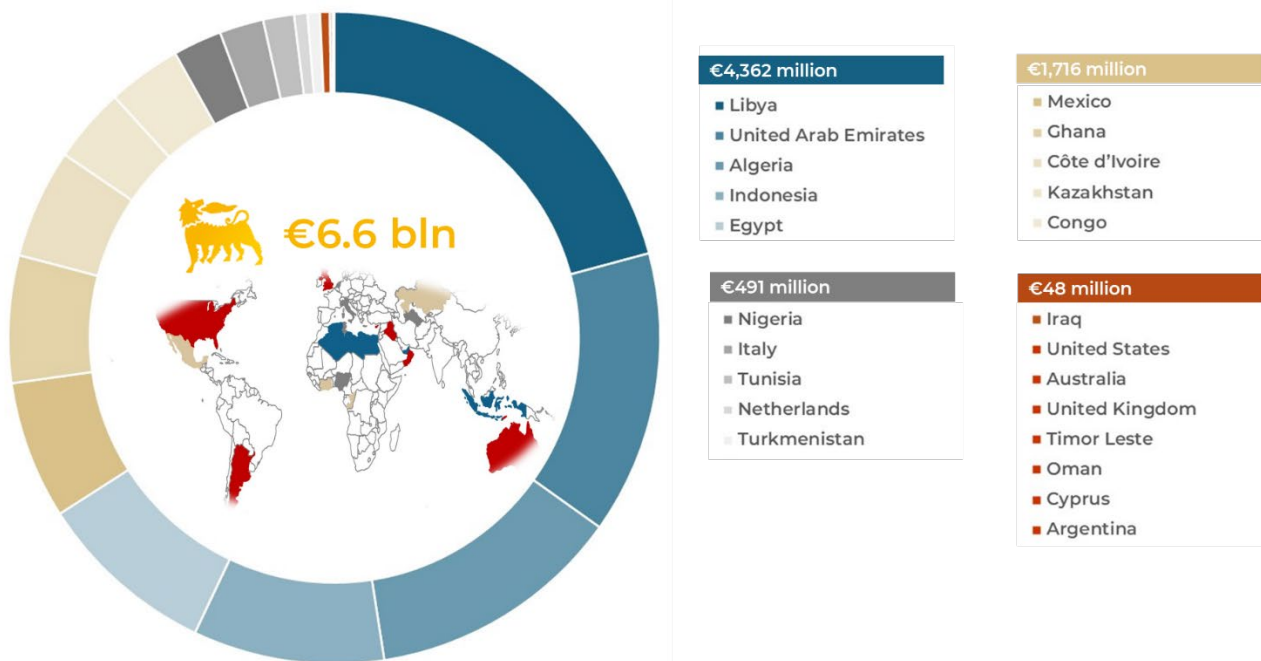
With reference to Eni’s voluntary adherence to the Extractive Industry Transparency Initiative (EITI), the Report on Payments to Governments enables Eni to fully meet Expectation no. 3 for Supporting Companies, concerning the disclosure of information on material payments made to governments, disaggregated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

## Eni’s upstream activity

Eni engages in oil (including condensates) and natural gas exploration, development and extractive activities in 33 countries.

In 2025, Eni brought an overall value of approximately €6.6 billion to the host countries where the Company has been conducting its upstream operations (23 countries within the scope of this report).

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



The main changes to the 2025 consolidation scope are related to: (i) the disposal of a production asset in Congo; (ii) the full exclusion of Eni's former subsidiaries operating in the United Kingdom due to the business combination with the independent upstream company Ithaca Energy Plc as well as the divestment of Nigerian Agip Oil Company Ltd (NAOC Ltd) and assets in Alaska. These transactions were finalized in 2024, therefore, the comparison of the payments to governments made in 2025 to the previous year was affected by the circumstance that the 2024 data included the payments made by the former subsidiaries in the United Kingdom, the former NAOC Ltd Nigerian subsidiary and assets in Alaska in the 2024 months up to the loss of control, in October, in August and in November 2024, respectively.

## Basis of preparation

### Legislation

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

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

The consolidation scope is the same as that used in preparing the 2025 Consolidated Financial Statements of Eni SpA in accordance with IFRS.

### Activities within the scope of the Report

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

### Government

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

### Reporting principles

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

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

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

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

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

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

## Project definition

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

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

## Payments

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

The information is reported under the following payment types:

- **Production entitlements**

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

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

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

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

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

- **Taxes**

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

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

- **Royalties**

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

- **Dividends**

These are dividends that are paid in lieu of production entitlements or royalties. Dividends paid by Eni to a government as an ordinary shareholder are excluded. For the year ended December 31, 2025, there were no reportable amounts under this type.

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

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

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

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

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

- **Infrastructure construction or improvements**

These are payments which relate to the construction or improvement of infrastructure (road, bridge or rail) not substantially dedicated for the use of extractive activities. Payments which are of a social investment in nature, for example building a school or hospital, are excluded because they are not part of the typical streams of payments of the extractive industry towards governments. For the year ended December 31, 2025, there were no reportable infrastructure payments to a government.

### **Materiality**

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

### **Reporting currency**

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

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

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

## Report on payments to governments 2025 of Eni Group

Payments overview 2025							(€ thousand)
Country	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<b>Europe</b>							
Italy	-	-	133,352	-	11,349	-	144,701
Cyprus	-	-	-	-	217	-	217
Netherlands	-	40,266	-	-	3,250	-	43,516
United Kingdom	-	-	-	-	1,695	-	1,695
<b>Africa</b>							
Algeria	-	651,059	102,562	80,931	4,683	-	839,235
Congo	45,186	92,579	103,883	-	-	-	241,648
Côte d'Ivoire	312,932	28,593	-	16,812	-	-	358,337
Egypt	-	583,704	-	5,567	-	-	589,271
Ghana	226,391	105,842	83,862	-	1,269	-	417,364
Libya	-	1,193,481	183,653	-	-	-	1,377,134
Nigeria	5,144	71,572	78,029	-	5,348	-	160,093
Tunisia	89,856	5,583	6,072	-	-	-	101,511
<b>Americas</b>							
Argentina	-	-	-	-	167	-	167
Mexico	34,1587	-	99,723	-	10,928	-	452,238
United States	-	(8,172)	18,796	-	133	-	10,757
<b>Asia</b>							
Indonesia	408,754	218,911	-	-	-	-	627,665
Iraq	-	31,834	-	-	-	-	31,834
Kazakhstan	-	246,498	-	-	-	-	246,498
Oman	-	-	-	-	442	-	442
Timor Leste	-	-	-	-	608	-	608
Turkmenistan	28,389	8,666	3,925	-	-	-	40,980
United Arab Emirates	-	634,695	293,982	-	97	-	928,774
<b>Australia and Oceania</b>							
Australia	-	473	-	-	1,774	-	2,247
<b>Total</b>	<b>1,458,239</b>	<b>3,905,584</b>	<b>1,107,839</b>	<b>103,310</b>	<b>41,960</b>	<b>-</b>	<b>6,616,932</b>

# EUROPE

## Italy



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Val d'Agri	-	-	64,122	-	867	-	64,989
Offshore Adriatic Sea	-	-	27,021	-	7,330	-	34,351
Sicily	-	-	27,865	-	1,340	-	29,205
Offshore Ionian Sea	-	-	10,286	-	345	-	10,631
Italy onshore	-	-	4,058	-	1,467	-	5,525
<b>Total</b>	-	-	<b>133,352</b>	-	<b>11,349</b>	-	<b>144,701</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Italian State - Ministero dell'Economia e delle Finanze	-	-	55,646	-	-	-	55,646
Basilicata Region	-	-	38,342	-	1	-	38,343
Central Treasury Bank of Italy	-	-	-	-	9,606	-	9,606
Sicily Region	-	-	9,404	-	52	-	9,456
Municipality of Gela	-	-	6,680	-	-	-	6,680
Municipality of Viggiano	-	-	4,239	-	-	-	4,239
Calabria Region	-	-	4,230	-	-	-	4,230
Municipality of Bronte	-	-	2,678	-	-	-	2,678
Municipality of Troina	-	-	2,152	-	-	-	2,152
Municipality of Ragusa	-	-	2,013	-	-	-	2,013
Emilia Romagna Region	-	-	1,935	-	-	-	1,935
Municipality of Gagliano	-	-	1,718	-	-	-	1,718
State property administration	-	-	-	-	1,188	-	1,188
Municipality of Calvello	-	-	1,069	-	-	-	1,069
Molise Region	-	-	727	-	-	-	727
Municipality of Grumento Nova	-	-	611	-	-	-	611
Municipality of Marsico Nuovo	-	-	458	-	-	-	458
Puglia Region	-	-	426	-	-	-	426
Italian State - Ministero dell'ambiente e della sicurezza energetica	-	-	-	-	186	-	186
Municipality of Mazara del Vallo	-	-	157	-	-	-	157
Municipality of Marsicovetere	-	-	153	-	-	-	153
Municipality of Montemurro	-	-	153	-	-	-	153
Port Authority of western Sicilian sea	-	-	-	-	146	-	146
Municipality of Ravenna	-	-	125	-	-	-	125
Municipality of Rotello	-	-	117	-	-	-	117
Est Sesia Consorzio di Irrigazione e Bonifica Novara	-	-	-	-	69	-	69
Municipality of Nissoria	-	-	61	-	-	-	61
Municipality of Ragalbuto	-	-	61	-	-	-	61
Port Authority of Crotona	-	-	-	-	57	-	57
Municipality of Butera	-	-	55	-	-	-	55
Municipality of Mazzarino	-	-	55	-	-	-	55
Municipality of Biccari	-	-	44	-	-	-	44
Municipality of Volturino	-	-	22	-	-	-	22
Municipality of Alberona	-	-	10	-	-	-	10
Marche Region	-	-	-	-	10	-	10
Reclamation consortium of Basilicata Region	-	-	-	-	9	-	9
National fire brigade corps	-	-	-	-	9	-	9
Municipality of Larino	-	-	7	-	-	-	7
Abruzzo Region	-	-	-	-	6	-	6
Port Authority of Ravenna	-	-	-	-	5	-	5
Municipality of Guglionesi	-	-	4	-	-	-	4
Reclamation consortium of Muzza Bassa Lodigiana	-	-	-	-	3	-	3
Italian Institute for Environmental Protection and Research (ISPRA)	-	-	-	-	2	-	2
<b>Total</b>	-	-	<b>133,352</b>	-	<b>11,349</b>	-	<b>144,701</b>

## Cyprus



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Exploration projects	-	-	-	-	217	-	217
<b>Total</b>	-	-	-	-	<b>217</b>	-	<b>217</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Ministry of Energy, Commerce and Industry	-	-	-	-	217	-	217
<b>Total</b>	-	-	-	-	<b>217</b>	-	<b>217</b>

## Netherlands



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Offshore projects	-	37,574	-	-	3,250	-	40,824
Payments not attributable to projects	-	2,692	-	-	-	-	2,692
<b>Total</b>	-	<b>40,266</b>	-	-	<b>3,250</b>	-	<b>43,516</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Belastingdienst	-	40,266	-	-	-	-	40,266
Ministry of Economic Affairs and Climate Policy (EZK)	-	-	-	-	3,250	-	3,250
<b>Total</b>	-	<b>40,266</b>	-	-	<b>3,250</b>	-	<b>43,516</b>

## United Kingdom



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
P791	-	-	-	-	1,105	-	1,105
P112	-	-	-	-	268	-	268
P1476 Block 100/12a Conwy	-	-	-	-	246	-	246
Payments not attributable to projects	-	-	-	-	76	-	76
<b>Total</b>	-	-	-	-	<b>1,695</b>	-	<b>1,695</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
The Crown Estate	-	-	-	-	979	-	979
Department of Energy and Climate change	-	-	-	-	716	-	716
<b>Total</b>	-	-	-	-	<b>1,695</b>	-	<b>1,695</b>

# AFRICA

## Algeria



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Blocks 40 1a/402a, 403a e 403d	-	186,238 <sup>[A]</sup>	-	32,150	-	-	218,388
HDLE (Berkine Nord)	-	99,456	20,111	-	84	-	119,651
Berkine Nord ZOI Development	-	49,585	27,577	11,060	879	-	89,101
Block 404/208	-	68,397 <sup>[B]</sup>	-	16,112	2,344	-	86,853
Berkine Nord OZOI Development	-	71,837	13,033	-	314	-	85,184
In Amenas	-	65,937 <sup>[C]</sup>	-	-	-	-	65,937
In Salah	-	49,831 <sup>[D]</sup>	-	-	-	-	49,831
Block 403	-	10,079 <sup>[E]</sup>	29,581	4,105	-	-	43,765
Berkine Sud 1	-	16,578 <sup>[F]</sup>	-	17,504	1,009	-	35,091
ROM Nord	-	14,816	5,895	-	5	-	20,716
HDLS (Berkine Nord)	-	13,390	2,708	-	12	-	16,110
ZAS (Berkine Nord)	-	2,512	2,482	-	5	-	4,999
RET (Berkine Nord)	-	1,026	1,175	-	10	-	2,211
Block 405B	-	1,377 <sup>[G]</sup>	-	-	-	-	1,377
BKNEP (Berkine Nord)	-	-	-	-	21	-	21
<b>Total</b>	-	<b>651,059</b>	<b>102,562</b>	<b>80,931</b>	<b>4,683</b>	-	<b>839,235</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Sonatrach	-	398,437 <sup>[H]</sup>	29,581	80,931	-	-	508,949
Direction Des Grandes Entreprises	-	252,622	72,981	-	4,683	-	330,286
<b>Total</b>	-	<b>651,059</b>	<b>102,562</b>	<b>80,931</b>	<b>4,683</b>	-	<b>839,235</b>

[A] includes 3,043 KBOE paid in kind  
[B] includes 1,146 KBOE paid in kind  
[C] includes 1,463 KBOE paid in kind

[D] includes 1,048 KBOE paid in kind  
[E] includes 350 KBOE paid in kind  
[F] includes 474 KBOE paid in kind

[G] includes 26 KBOE paid in kind  
[H] includes 7,550 KBOE paid in kind

## Congo



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Marine XII	19,443 <sup>[A]</sup>	49,646 <sup>[D]</sup>	78,230 <sup>[G]</sup>	-	-	-	147,319
M' Boundi	23,878 <sup>[B]</sup>	4,131 <sup>[E]</sup>	24,787 <sup>[H]</sup>	-	-	-	89,796
Kitina II	1,865 <sup>[C]</sup>	1,128 <sup>[F]</sup>	866 <sup>[I]</sup>	-	-	-	3,859
Other Projects	-	674	-	-	-	-	674
<b>Total</b>	<b>45,186</b>	<b>92,579</b>	<b>103,883</b>	-	-	-	<b>241,648</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Republique du Congo	10,401 <sup>[J]</sup>	92,579 <sup>[L]</sup>	103,883 <sup>[M]</sup>	-	-	-	206,863
Société Nationale des Pétroles du Congo	34,785 <sup>[K]</sup>	-	-	-	-	-	34,785
<b>Total</b>	<b>45,186</b>	<b>92,579</b>	<b>103,883</b>	-	-	-	<b>241,648</b>

[A] includes 466 KBOE paid in kind  
[B] includes 383 KBOE paid in kind  
[C] includes 31 KBOE paid in kind  
[D] includes 1,031 KBOE paid in kind

[E] includes 363 KBOE paid in kind  
[F] includes 18 KBOE paid in kind  
[G] includes 1,574 KBOE paid in kind  
[H] includes 397 KBOE paid in kind

[I] includes 14 KBOE paid in kind  
[J] includes 200 KBOE paid in kind  
[K] includes 680 KBOE paid in kind  
[L] includes 1,412 KBOE paid in kind  
[M] includes 1,985 KBOE paid in kind

## Côte d'Ivoire



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Offshore Baleine	312,932 <sup>[A]</sup>	28,593 <sup>[B]</sup>	-	3,318	-	-	344,843
Block CI-707	-	-	-	3,540	-	-	3,540
Block CI-526	-	-	-	3,318	-	-	3,318
Block CI-706	-	-	-	3,318	-	-	3,318
Block CI-708	-	-	-	3,318	-	-	3,318
<b>Total</b>	<b>312,932</b>	<b>28,593</b>	<b>-</b>	<b>16,812</b>	<b>-</b>	<b>-</b>	<b>358,337</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Government	142,034 <sup>[C]</sup>	28,593 <sup>[B]</sup>	-	16,812	-	-	187,439
Petroci holding	170,898 <sup>[D]</sup>	-	-	-	-	-	170,898
<b>Total</b>	<b>312,932</b>	<b>28,593</b>	<b>-</b>	<b>16,812</b>	<b>-</b>	<b>-</b>	<b>358,337</b>

[A] includes 5,671 KBOE paid in kind  
[B] includes 472 KBOE paid in kind

[C] includes 2,605 KBOE paid in kind  
[D] includes 3,066 KBOE paid in kind

## Egypt



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Shorouk	-	315,299 <sup>[A]</sup>	-	-	-	-	315,299
Sinai	-	156,980 <sup>[B]</sup>	-	-	-	-	156,980
Meleiha	-	32,336 <sup>[C]</sup>	-	-	-	-	32,336
Nidoco	-	29,652 <sup>[D]</sup>	-	-	-	-	29,652
North Hammad	-	20,971 <sup>[E]</sup>	-	-	-	-	20,971
Baltim	-	16,608 <sup>[F]</sup>	-	-	-	-	16,608
Ras ElBarr	-	8,108 <sup>[G]</sup>	-	-	-	-	8,108
S Ghara	-	2,694 <sup>[H]</sup>	-	-	-	-	2,694
East Port Said	-	-	-	1,779	-	-	1,779
South Nour	-	-	-	1,770	-	-	1,770
North Rafah	-	-	-	1,133	-	-	1,133
Tem sah	-	1,056 <sup>[I]</sup>	-	-	-	-	1,056
North Port Fouad	-	-	-	885	-	-	885
<b>Total</b>	<b>-</b>	<b>583,704</b>	<b>-</b>	<b>5,567</b>	<b>-</b>	<b>-</b>	<b>589,271</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Egyptian Tax Authority	-	583,704 <sup>[J]</sup>	-	-	-	-	583,704
EGAS	-	-	-	2,912	-	-	2,912
EGPC	-	-	-	2,655	-	-	2,655
<b>Total</b>	<b>-</b>	<b>583,704</b>	<b>-</b>	<b>5,567</b>	<b>-</b>	<b>-</b>	<b>589,271</b>

[A] includes 11,642 KBOE paid in kind  
[B] includes 2,887 KBOE paid in kind  
[C] includes 670 KBOE paid in kind

[D] includes 1,289 KBOE paid in kind  
[E] includes 913 KBOE paid in kind  
[F] includes 718 KBOE paid in kind

[G] includes 407 KBOE paid in kind  
[H] includes 40 KBOE paid in kind  
[I] includes 47 KBOE paid in kind

[J] includes 18,613 KBOE paid in kind

## Ghana



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Offshore Cape Three Point	226,391 <sup>[A]</sup>	105,842	83,862 <sup>[B]</sup>	-	1,051	-	417,146
Exploration projects	-	-	-	-	154	-	154
Payments not attributable to projects	-	-	-	-	64	-	64
<b>Total</b>	<b>226,391</b>	<b>105,842</b>	<b>83,862</b>	<b>-</b>	<b>1,269</b>	<b>-</b>	<b>417,364</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Ghana National Petroleum Corporation	226,391 <sup>[A]</sup>	-	83,862 <sup>[B]</sup>	-	-	-	310,253
Revenue Authority	-	105,842	-	-	99	-	105,941
Maritime Authority	-	-	-	-	527	-	527
Environmental Protection Agency	-	-	-	-	478	-	478
Petroleum Commission	-	-	-	-	136	-	136
Nuclear Authority	-	-	-	-	15	-	15
Ellembelle District Assembly	-	-	-	-	6	-	6
National Communication Authority	-	-	-	-	5	-	5
Ahanta West District Assembly	-	-	-	-	3	-	3
<b>Total</b>	<b>226,391</b>	<b>105,842</b>	<b>83,862</b>	<b>-</b>	<b>1,269</b>	<b>-</b>	<b>417,364</b>

[A] includes 4,215 KBOE paid in kind

[B] includes 1,512 KBOE paid in kind

## Libya



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Mellitah Complex	-	1,124,557 <sup>[A]</sup>	173,998 <sup>[C]</sup>	-	-	-	1,298,555
Area B	-	68,924 <sup>[B]</sup>	9,655 <sup>[D]</sup>	-	-	-	78,579
<b>Total</b>	<b>-</b>	<b>1,193,481</b>	<b>183,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,377,134</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
National Oil Corporation	-	1,193,481 <sup>[E]</sup>	183,653 <sup>[F]</sup>	-	-	-	1,377,134
<b>Total</b>	<b>-</b>	<b>1,193,481</b>	<b>183,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,377,134</b>

[A] includes 26,610 KBOE paid in kind

[B] includes 1,194 KBOE paid in kind

[C] includes 4,042 KBOE paid in kind

[D] includes 176 KBOE paid in kind

[E] includes 27,804 KBOE paid in kind

[F] includes 4,218 KBOE paid in kind

## Nigeria



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Nigeria Deep Offshore (OML 125)	5,144 <sup>[A]</sup>	40,758 <sup>[B]</sup>	32,195 <sup>[C]</sup>	-	5,348	-	83,445
RAEC JV	-	30,678	45,834	-	-	-	76,512
Payments not attributable to projects	-	136	-	-	-	-	136
<b>Total</b>	<b>5,144</b>	<b>71,572</b>	<b>78,029</b>	<b>-</b>	<b>5,348</b>	<b>-</b>	<b>160,093</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Nigerian National Petroleum Corporation	5,144 <sup>[A]</sup>	38,294 <sup>[B]</sup>	32,195 <sup>[C]</sup>	-	334	-	75,967
Department of Petroleum Resources	-	-	45,834	-	-	-	45,834
Federal Inland Revenue Service	-	33,278	-	-	534	-	33,812
Niger Delta Development Commission	-	-	-	-	4,251	-	4,251
Central Bank of Nigeria	-	-	-	-	229	-	229
<b>Total</b>	<b>5,144</b>	<b>71,572</b>	<b>78,029</b>	<b>-</b>	<b>5,348</b>	<b>-</b>	<b>160,093</b>

[A] includes 83 KBOE paid in kind  
[B] includes 621 KBOE paid in kind

[C] includes 519 KBOE paid in kind

## Tunisia



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Adam	58,644 <sup>[A]</sup>	3,117	2,099 <sup>[D]</sup>	-	-	-	63,860
Tunisia South (Djebel Grouz + Oued Zar + MLD)	28,683 <sup>[B]</sup>	2,431	3,737 <sup>[E]</sup>	-	-	-	34,851
Tunisia North (Baraka + Maamoura + Mahres)	2,529 <sup>[C]</sup>	24	235 <sup>[F]</sup>	-	-	-	2,788
Other projects	-	11	1	-	-	-	12
<b>Total</b>	<b>89,856</b>	<b>5,583</b>	<b>6,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,511</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Entreprise Tunisienne d'Activités Pétrolières	89,856 <sup>[G]</sup>	-	4,560 <sup>[H]</sup>	-	-	-	94,416
Recette des finances	-	5,583	1,512	-	-	-	7,095
<b>Total</b>	<b>89,856</b>	<b>5,583</b>	<b>6,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,511</b>

[A] includes 806 KBOE paid in kind  
[B] includes 684 KBOE paid in kind  
[C] includes 55 KBOE paid in kind

[D] includes 21 KBOE paid in kind  
[E] includes 53 KBOE paid in kind  
[F] includes 1 KBOE paid in kind

[G] includes 1,545 KBOE paid in kind  
[H] includes 75 KBOE paid in kind

## AMERICAS

### Argentina



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Block MLO 124	-	-	-	-	167	-	167
<b>Total</b>	-	-	-	-	<b>167</b>	-	<b>167</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Secretaría de Energía	-	-	-	-	167	-	167
<b>Total</b>	-	-	-	-	<b>167</b>	-	<b>167</b>

### Mexico



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Area 1	34,158.7 <sup>[A]</sup>	-	99,723 <sup>[B]</sup>	-	355	-	44,166.5
Exploration projects	-	-	-	-	9,022	-	9,022
Area 9	-	-	-	-	1,551	-	1,551
<b>Total</b>	<b>34,158.7</b>	-	<b>99,723</b>	-	<b>10,928</b>	-	<b>452,238</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Fondo mexicano del Petroleo	34,158.7 <sup>[A]</sup>	-	99,723 <sup>[B]</sup>	-	4,451	-	445,761
Secretaría de Hacienda y Credito Publico	-	-	-	-	6,477	-	6,477
<b>Total</b>	<b>34,158.7</b>	-	<b>99,723</b>	-	<b>10,928</b>	-	<b>452,238</b>

[A] includes 6,479 KBOE paid in kind

[B] includes 1,764 KBOE paid in kind

### United States



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Gulf of Mexico	-	-	18,796	-	7	-	18,803
Payments not attributable to projects	-	(8,172)	-	-	126	-	(8,046)
<b>Total</b>	-	<b>(8,172)</b>	<b>18,796</b>	-	<b>133</b>	-	<b>10,757</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Office of Natural Resources Revenue (US)	-	-	18,796	-	7	-	18,803
Alaska Oil and Gas Conservation	-	-	-	-	126	-	126
State of Alaska	-	(8,172)	-	-	-	-	(8,172)
<b>Total</b>	-	<b>(8,172)</b>	<b>18,796</b>	-	<b>133</b>	-	<b>10,757</b>

## ASIA

### Indonesia



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
East Sepinggan	314,785 <sup>[A]</sup>	163,703	-	-	-	-	478,488
Jangkrik	81,497 <sup>[B]</sup>	53,000	-	-	-	-	134,497
West Seno	11,349 <sup>[C]</sup>	2,208	-	-	-	-	13,557
Bangka	1,123 <sup>[D]</sup>	-	-	-	-	-	1,123
<b>Total</b>	<b>408,754</b>	<b>218,911</b>	-	-	-	-	<b>627,665</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
State Treasury, Ministry of Finance of Republic of Indonesia	-	218,911	-	-	-	-	218,911
SKKMIGAS (Satuan Kerja Khusus Pelaksana Kegiatan Hulu Migas)	216,153 <sup>[E]</sup>	-	-	-	-	-	216,153
PT Pertamina Hulu Energi East Sepinggan	145,087 <sup>[F]</sup>	-	-	-	-	-	145,087
PT Saka Energi Muara Bakau	46,242 <sup>[G]</sup>	-	-	-	-	-	46,242
PT Pertamina Hulu Energi MAKASSAR STRAIT	1,272 <sup>[H]</sup>	-	-	-	-	-	1,272
<b>Total</b>	<b>408,754</b>	<b>218,911</b>	-	-	-	-	<b>627,665</b>

[A] includes 54 KBOE paid in kind  
[B] includes 118 KBOE paid in kind  
[C] includes 185 KBOE paid in kind

[D] includes 4 KBOE paid in kind  
[E] includes 315 KBOE paid in kind  
[F] includes 9 KBOE paid in kind

[G] includes 17 KBOE paid in kind  
[H] includes 20 KBOE paid in kind

## Iraq



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Zubair	-	31,834	-	-	-	-	31,834
<b>Total</b>	-	<b>31,834</b>	-	-	-	-	<b>31,834</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
General Commission for Taxes	-	31,834	-	-	-	-	31,834
<b>Total</b>	-	<b>31,834</b>	-	-	-	-	<b>31,834</b>

## Kazakhstan



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Karachaganak	-	155,288	-	-	-	-	155,288
Kashagan	-	91,210	-	-	-	-	91,210
<b>Total</b>	-	<b>246,498</b>	-	-	-	-	<b>246,498</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Treasury Committee of the Ministry of Finance	-	246,498	-	-	-	-	246,498
<b>Total</b>	-	<b>246,498</b>	-	-	-	-	<b>246,498</b>

## Oman



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Block 47	-	-	-	-	221	-	221
Block 77	-	-	-	-	221	-	221
<b>Total</b>	-	-	-	-	<b>442</b>	-	<b>442</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Ministry of Finance	-	-	-	-	442	-	442
<b>Total</b>	-	-	-	-	<b>442</b>	-	<b>442</b>

## Timor Leste



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Other projects	-	-	-	-	608	-	608
<b>Total</b>	-	-	-	-	<b>608</b>	-	<b>608</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
National Petroleum Authority	-	-	-	-	608	-	608
<b>Total</b>	-	-	-	-	<b>608</b>	-	<b>608</b>

## Turkmenistan



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Nebit Dag	28,389 <sup>[A]</sup>	8,666	3,925 <sup>[B]</sup>	-	-	-	40,980
<b>Total</b>	<b>28,389</b>	<b>8,666</b>	<b>3,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,980</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Turkmennebit	28,389 <sup>[A]</sup>	-	3,925 <sup>[B]</sup>	-	-	-	32,314
Turkmenistan State treasury	-	8,666	-	-	-	-	8,666
<b>Total</b>	<b>28,389</b>	<b>8,666</b>	<b>3,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,980</b>

[A] includes 593 KBOE paid in kind

[B] includes 82 KBOE paid in kind

## United Arab Emirates



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Umm Shaif and Nasr	-	406,992	192,999	-	-	-	599,991
Lower Zakum	-	227,703	100,562	-	-	-	328,265
Sharjah	-	-	421	-	-	-	421
RAK Exploration Block 7	-	-	-	-	97	-	97
<b>Total</b>	<b>-</b>	<b>634,695</b>	<b>293,982</b>	<b>-</b>	<b>97</b>	<b>-</b>	<b>928,774</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Emirate of Abu Dhabi - Department of Finance	-	634,695	293,561	-	-	-	928,256
Sharjah National Oil Company	-	-	421	-	-	-	421
RAK Petroleum Authority	-	-	-	-	97	-	97
<b>Total</b>	<b>-</b>	<b>634,695</b>	<b>293,982</b>	<b>-</b>	<b>97</b>	<b>-</b>	<b>928,774</b>

## AUSTRALIA AND OCEANIA

### Australia



(in EUR thousand)

Full year 2025

Payments per project	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
Bonaparte Basin	-	473	-	-	1,178	-	1,651
Petrel	-	-	-	-	596	-	596
<b>Total</b>	-	<b>473</b>	-	-	<b>1,774</b>	-	<b>2,247</b>

Payments per government	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
National Offshore Petroleum Titles Administrator	-	-	-	-	911	-	911
Australian Tax Office	-	473	-	-	291	-	764
National Offshore Petroleum Safety Environ.I Manag. Auth.	-	-	-	-	572	-	572
<b>Total</b>	-	<b>473</b>	-	-	<b>1,774</b>	-	<b>2,247</b>



## Independent auditor's limited assurance report on the "Report on payments to governments 2025 of Eni Group"

To the board of directors of

Eni SpA

We have undertaken a limited assurance engagement in respect of the accompanying "Report on payments to governments 2025 of Eni Group" (hereinafter also the "Consolidated Report") for the year ended 31 December 2025, prepared for the purpose of the Chapter I "Payment transparency provisions" of Legislative Decree No. 139 dated 18 August 2015 ("the Decree").

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### Responsibilities of the directors

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

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### Auditor's independence and quality management

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

Our firm applies International Standard on Quality Management 1 (ISQM Italia 1), which requires the firm to design, implement and operate a system of quality management including policies or

PricewaterhouseCoopers SpA

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procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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### **Auditor's responsibilities**

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

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

In detail, we performed the following procedures:

- inquired of the Eni SpA personnel responsible for the preparation of the information included in the Consolidated Report to understand and evaluate the appropriateness of the methods and reporting policies implemented to comply with the Decree;
- gained an understanding of the processes performed to gather quantitative and qualitative information disclosed in the Consolidated Report;
- inspection, on a sample basis, of the supporting documentation related to payments carried out, also with the support of other PwC network teams;
- reconciliation of the amounts included in the Consolidated Report with the evidence resulting from the accounting system;
- analytical procedures to identify and investigate any unusual payments in the Consolidated Report.

The procedures performed were less in extent than for a reasonable assurance engagement conducted in accordance with ISAE 3000 Revised and, consequently, we did not obtain assurance that we became

aware of all significant facts and circumstances that might be identified with reasonable assurance procedures.

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### **Limited assurance conclusion**

Based on the procedures we have performed, nothing has come to our attention that causes us to believe that the “Report on payments to governments 2025 of Eni Group” for the year ended 31 December 2025 is not prepared, in all material respects, in accordance with the principles set out in the Decree and the criteria shown in the “Basis of preparation” section of the Report on payments to governments.

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### **Basis of preparation**

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

Rome, 25 June 2026

PricewaterhouseCoopers SpA

Marco Zamboli

(Partner)

This independent auditor’s report has been translated into the English language solely for the convenience of international readers. Accordingly, only the original text in Italian language is authoritative.



## **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

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