

## Group proforma adjusted results

Tables of proforma results and reconciliation of Non-GAAP and to the most comparable measures of financial performance determined in accordance to GAAPs

(€ million)

First Quarter 2025

	Exploration & Production	Global Gas & LNG Portfolio	Power	Enlive	Plentitude	Refining	Chemicals	Corporate and other activities	Impact of unrealized intragroup profit elimination	GROUP
Reported operating profit (loss)	1,951	597	176	121	34	(203)	(256)	(278)	186	2,328
Exclusion of inventory holding (gains) losses				(19)		40	(9)		(26)	(14)
<b>Exclusion of special items:</b>										
environmental charges (expense recovered from third-parties)	(2)			16		15				29
impairment losses (impairment reversals), net	255			(1)		43	17	4		318
impairment of exploration projects										
net gains on disposal of assets										
risk provisions										
provision for redundancy incentives	5			1			3	12		21
commodity derivatives	8	(230)	(13)		208	2				(25)
exchange rate differences and derivatives	24	(101)		(1)		4	(7)			(81)
other	(11)	34		(7)		(1)	9			24
Special items of operating profit (loss)	279	(297)	(13)	8	208	63	22	16		286
<b>Adjusted operating profit (loss) of subsidiaries (a)</b>	<b>2,230</b>	<b>300</b>	<b>163</b>	<b>110</b>	<b>242</b>	<b>(100)</b>	<b>(243)</b>	<b>(262)</b>	<b>160</b>	<b>2,600</b>
main JV/Associates adjusted EBIT (b)	1,078	10		(15)	(1)	9				1,081
<b>Proforma adjusted EBIT (c)=(a)+(b)</b>	<b>3,308</b>	<b>310</b>	<b>163</b>	<b>95</b>	<b>241</b>	<b>(91)</b>	<b>(243)</b>	<b>(262)</b>	<b>160</b>	<b>3,681</b>
Finance expenses and dividends of subsidiaries (d)	(102)	(5)		(6)	(3)	2	(2)	(48)		(164)
Finance expenses and dividends of main JV/associates (e)	(130)	3		(2)	(9)	(20)				(158)
Income taxes of main JV/associates (f)	(620)	(1)				11				(610)
Adjusted net profit (loss) of main JV/associates (g)=(b)+(e)+(f)	328	12		(17)	(10)					313
<b>Adjusted profit (loss) before taxes (h)=(a)+(d)+(g)</b>	<b>2,456</b>	<b>307</b>	<b>163</b>	<b>87</b>	<b>229</b>	<b>(98)</b>	<b>(245)</b>	<b>(310)</b>	<b>160</b>	<b>2,749</b>
Income taxes (i)	(1,143)	(116)	(47)	(22)	(74)	27	6	119	(46)	(1,296)
Tax rate (%)										47.1
<b>Adjusted net profit (loss) (j)=(h)+(i)</b>	<b>1,313</b>	<b>191</b>	<b>116</b>	<b>65</b>	<b>155</b>	<b>(71)</b>	<b>(239)</b>	<b>(191)</b>	<b>114</b>	<b>1,453</b>
of which:										
- Adjusted net profit (loss) of non-controlling interest										41
<b>- Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>1,412</b>
<b>Reported net profit (loss) attributable to Eni's shareholders</b>										<b>1,172</b>
Exclusion of inventory holding (gains) losses										(10)
Exclusion of special items										250
<b>Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>1,412</b>

(€ million)

## First Quarter 2024

	Exploration & Production	Global Gas & LNG Portfolio	Power	Enilive	Plentitude	Refining	Chemicals	Corporate and other activities	Impact of unrealized intragroup profit elimination	GROUP
Reported operating profit (loss)	2,328	(110)	(8)	175	429	245	(184)	(163)	(42)	2,670
Exclusion of inventory holding (gains) losses				9		(244)	(9)		188	(56)
<b>Exclusion of special items:</b>										
environmental charges (expense recovered from third-parties)	(3)			7		23				27
impairment losses (impairment reversals), net	18			2		29	14	5		68
impairment of exploration projects										
net gains on disposal of assets	(1)									(1)
risk provisions										
provision for redundancy incentives	4					1	1	13		19
commodity derivatives	(30)	385	36		(183)	2				210
exchange rate differences and derivatives	(15)	38				4	4			31
other	99	(20)		(6)		(17)	6	(3)		59
Special items of operating profit (loss)	72	403	36	3	(183)	42	25	15		413
<b>Adjusted operating profit (loss) of subsidiaries (a)</b>	<b>2,400</b>	<b>293</b>	<b>28</b>	<b>187</b>	<b>246</b>	<b>43</b>	<b>(168)</b>	<b>(148)</b>	<b>146</b>	<b>3,027</b>
main JV/Associates adjusted EBIT (b)	992	32		(3)	(4)	72				1,089
<b>Proforma adjusted EBIT (c)=(a)+(b)</b>	<b>3,392</b>	<b>325</b>	<b>28</b>	<b>184</b>	<b>242</b>	<b>115</b>	<b>(168)</b>	<b>(148)</b>	<b>146</b>	<b>4,116</b>
Finance expenses and dividends of subsidiaries (d)	(111)	(2)		(8)		(2)	(3)	(86)		(212)
Finance expenses and dividends of main JV/associates (e)	(117)	4		(1)	(6)	(4)				(124)
Income taxes of main JV/associates (f)	(625)	(28)				(1)				(654)
Adjusted net profit (loss) of main JV/associates (g)=(b)+(e)+(f)	250	8		(4)	(10)	67				311
<b>Adjusted profit (loss) before taxes (h)=(a)+(d)+(g)</b>	<b>2,539</b>	<b>299</b>	<b>28</b>	<b>175</b>	<b>236</b>	<b>108</b>	<b>(171)</b>	<b>(234)</b>	<b>146</b>	<b>3,126</b>
Income taxes (i)	(1,357)	(95)	(8)	(49)	(71)	(13)	39	69	(43)	(1,528)
Tax rate (%)										48.9
<b>Adjusted net profit (loss) (j)=(h)+(i)</b>	<b>1,182</b>	<b>204</b>	<b>20</b>	<b>126</b>	<b>165</b>	<b>95</b>	<b>(132)</b>	<b>(165)</b>	<b>103</b>	<b>1,598</b>
<i>of which:</i>										
- Adjusted net profit (loss) of non-controlling interest										16
<b>- Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>1,582</b>
<b>Reported net profit (loss) attributable to Eni's shareholders</b>										<b>1,211</b>
Exclusion of inventory holding (gains) losses										(41)
Exclusion of special items										412
<b>Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>1,582</b>

(€ million)

## Second Quarter 2024

	Exploration & Production	Global Gas & LNG Portfolio	Power	Enilive	Plentitude	Refining	Chemicals	Corporate and other activities	Impact of unrealized intragroup profit elimination	GROUP
Reported operating profit (loss)	1,417	(572)	6	137	405	(123)	(111)	400	22	1,581
Exclusion of inventory holding (gains) losses				(2)		6	22		24	50
<b>Exclusion of special items:</b>										
environmental charges (expense recovered from third-parties)	5			(3)		50	(184)	(385)		(517)
impairment losses (impairment reversals), net	1,297			8	1	68	53	8		1,435
impairment of exploration projects										
net gains on disposal of assets				1		2		(1)		2
risk provisions	9							4		13
provision for redundancy incentives	5			1	1		5	4		16
commodity derivatives	(7)	643	16	(1)	(256)	(18)				377
exchange rate differences and derivatives	2	69		(1)			1	2		73
other	(30)	203			2	(9)	(8)	(3)		155
Special items of operating profit (loss)	1,281	915	16	5	(252)	93	(133)	(371)		1,554
<b>Adjusted operating profit (loss) of subsidiaries (a)</b>	<b>2,698</b>	<b>343</b>	<b>22</b>	<b>140</b>	<b>153</b>	<b>(24)</b>	<b>(222)</b>	<b>29</b>	<b>46</b>	<b>3,185</b>
main JV/Associates adjusted EBIT (b)	893	(9)		(11)	(4)	53				922
<b>Proforma adjusted EBIT (c)=(a)+(b)</b>	<b>3,591</b>	<b>334</b>	<b>22</b>	<b>129</b>	<b>149</b>	<b>29</b>	<b>(222)</b>	<b>29</b>	<b>46</b>	<b>4,107</b>
Finance expenses and dividends of subsidiaries (d)	(65)	(2)		(3)	(14)	14	(4)	(30)		(104)
Finance expenses and dividends of main JV/associates (e)	(90)	6		(1)	(8)	(26)				(119)
Income taxes of main JV/associates (f)	(499)	22			1	10				(466)
Adjusted net profit (loss) of main JV/associates (g)=(b)+(e)+(f)	304	19		(12)	(11)	37				337
<b>Adjusted profit (loss) before taxes (h)=(a)+(d)+(g)</b>	<b>2,937</b>	<b>360</b>	<b>22</b>	<b>125</b>	<b>128</b>	<b>27</b>	<b>(226)</b>	<b>(1)</b>	<b>46</b>	<b>3,418</b>
Income taxes (i)	(1,614)	(175)	(6)	(50)	(51)		52	(25)	(10)	(1,879)
Tax rate (%)										55.0
<b>Adjusted net profit (loss) (j)=(h)+(i)</b>	<b>1,323</b>	<b>185</b>	<b>16</b>	<b>75</b>	<b>77</b>	<b>27</b>	<b>(174)</b>	<b>(26)</b>	<b>36</b>	<b>1,539</b>
of which:										
- Adjusted net profit (loss) of non-controlling interest										20
<b>- Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>1,519</b>
<b>Reported net profit (loss) attributable to Eni's shareholders</b>										<b>661</b>
Exclusion of inventory holding (gains) losses										37
Exclusion of special items										821
<b>Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>1,519</b>

(€ million)

First Half 2024

	Exploration & Production	Global Gas & LNG Portfolio	Power	Enilive	Plentitude	Refining	Chemicals	Corporate and other activities	Impact of unrealized intragroup profit elimination	GROUP
Reported operating profit (loss)	3,745	(682)	(2)	312	834	122	(295)	237	(20)	4,251
Exclusion of inventory holding (gains) losses				7		(238)	13		212	(6)
<b>Exclusion of special items:</b>										
environmental charges (expense recovered from third-parties)	2			4		73	(184)	(385)		(490)
impairment losses (impairment reversals), net	1,315			10	1	97	67	13		1,503
impairment of exploration projects										
net gains on disposal of assets	(1)			1		2		(1)		1
risk provisions	9							4		13
provision for redundancy incentives	9			1	1	1	6	17		35
commodity derivatives	(37)	1,028	52	(1)	(439)	(16)				587
exchange rate differences and derivatives	(13)	107		(1)		4	5	2		104
other	69	183		(6)	2	(26)	(2)	(6)		214
Special items of operating profit (loss)	1,353	1,318	52	8	(435)	135	(108)	(356)		1,967
<b>Adjusted operating profit (loss) of subsidiaries (a)</b>	<b>5,098</b>	<b>636</b>	<b>50</b>	<b>327</b>	<b>399</b>	<b>19</b>	<b>(390)</b>	<b>(119)</b>	<b>192</b>	<b>6,212</b>
main JV/Associates adjusted EBIT (b)	1,885	23		(14)	(8)	125				2,011
<b>Proforma adjusted EBIT (c)=(a)+(b)</b>	<b>6,983</b>	<b>659</b>	<b>50</b>	<b>313</b>	<b>391</b>	<b>144</b>	<b>(390)</b>	<b>(119)</b>	<b>192</b>	<b>8,223</b>
Finance expenses and dividends of subsidiaries (d)	(176)	(4)		(11)	(14)	12	(7)	(116)		(316)
Finance expenses and dividends of main JV/associates (e)	(207)	10		(2)	(14)	(30)				(243)
Income taxes of main JV/associates (f)	(1,124)	(6)			1	9				(1,120)
Adjusted net profit (loss) of main JV/associates (g)=(b)+(e)+(f)	554	27		(16)	(21)	104				648
<b>Adjusted profit (loss) before taxes (h)=(a)+(d)+(g)</b>	<b>5,476</b>	<b>659</b>	<b>50</b>	<b>300</b>	<b>364</b>	<b>135</b>	<b>(397)</b>	<b>(235)</b>	<b>192</b>	<b>6,544</b>
Income taxes (i)	(2,971)	(270)	(14)	(99)	(122)	(13)	91	44	(53)	(3,407)
Tax rate (%)										52.1
<b>Adjusted net profit (loss) (j)=(h)+(i)</b>	<b>2,505</b>	<b>389</b>	<b>36</b>	<b>201</b>	<b>242</b>	<b>122</b>	<b>(306)</b>	<b>(191)</b>	<b>139</b>	<b>3,137</b>
<i>of which:</i>										
- Adjusted net profit (loss) of non-controlling interest										36
<b>- Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>3,101</b>
<b>Reported net profit (loss) attributable to Eni's shareholders</b>										<b>1,872</b>
Exclusion of inventory holding (gains) losses										(4)
Exclusion of special items										1,233
<b>Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>3,101</b>

(€ million)

## Third Quarter 2024

	Exploration & Production	Global Gas & LNG Portfolio	Power	Enilive	Plentitude	Refining	Chemicals	Corporate and other activities	Impact of unrealized intragroup profit elimination	GROUP
Reported operating profit (loss)	2,264	(112)	17	49	158	(650)	(258)	(168)	60	1,360
Exclusion of inventory holding (gains) losses				114		443	36		(162)	431
<b>Exclusion of special items:</b>										
environmental charges (expense recovered from third-parties)	16			19		76				111
impairment losses (impairment reversals), net	14			5	(1)	80	36	6		140
impairment of exploration projects										
net gains on disposal of assets	(5)			(1)		2				(4)
risk provisions						3				3
provision for redundancy incentives	5				1	3	2	2		13
commodity derivatives	(18)	504	16	1	(27)	12				488
exchange rate differences and derivatives	6	(153)		(1)		1	(10)	7		(150)
other	44	6		5	3	(5)	1	(4)		50
Special items of operating profit (loss)	62	357	16	28	(24)	172	29	11		651
<b>Adjusted operating profit (loss) of subsidiaries (a)</b>	<b>2,326</b>	<b>245</b>	<b>33</b>	<b>191</b>	<b>134</b>	<b>(35)</b>	<b>(193)</b>	<b>(157)</b>	<b>(102)</b>	<b>2,442</b>
main JV/Associates adjusted EBIT (b)	933	8		(18)	(1)	36				958
<b>Proforma adjusted EBIT (c)=(a)+(b)</b>	<b>3,259</b>	<b>253</b>	<b>33</b>	<b>173</b>	<b>133</b>	<b>1</b>	<b>(193)</b>	<b>(157)</b>	<b>(102)</b>	<b>3,400</b>
Finance expenses and dividends of subsidiaries (d)	(53)			(4)	(8)	8	(4)			(61)
Finance expenses and dividends of main JV/associates (e)	(111)	2		2	(8)	(23)				(138)
Income taxes of main JV/associates (f)	(543)	(2)		(4)		4				(545)
Adjusted net profit (loss) of main JV/associates (g)=(b)+(e)+(f)	279	8		(20)	(9)	17				275
<b>Adjusted profit (loss) before taxes (h)=(a)+(d)+(g)</b>	<b>2,552</b>	<b>253</b>	<b>33</b>	<b>167</b>	<b>117</b>	<b>(10)</b>	<b>(197)</b>	<b>(157)</b>	<b>(102)</b>	<b>2,656</b>
Income taxes (i)	(1,266)	(107)	(8)	(51)	(47)	1	48	38	28	(1,364)
Tax rate (%)										51.4
<b>Adjusted net profit (loss) (j)=(h)+(i)</b>	<b>1,286</b>	<b>146</b>	<b>25</b>	<b>116</b>	<b>70</b>	<b>(9)</b>	<b>(149)</b>	<b>(119)</b>	<b>(74)</b>	<b>1,292</b>
of which:										
- Adjusted net profit (loss) of non-controlling interest										21
<b>- Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>1,271</b>
<b>Reported net profit (loss) attributable to Eni's shareholders</b>										<b>522</b>
Exclusion of inventory holding (gains) losses										309
Exclusion of special items										440
<b>Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>1,271</b>

(€ million)

## Nine months 2024

	Exploration & Production	Global Gas & LNG Portfolio	Power	Enilive	Plentitude	Refining	Chemicals	Corporate and other activities	Impact of unrealized intragroup profit elimination	GROUP
Reported operating profit (loss)	6,009	(794)	15	361	992	(528)	(553)	69	40	5,611
Exclusion of inventory holding (gains) losses				121		205	49		50	425
<b>Exclusion of special items:</b>										
environmental charges (expense recovered from third-parties)	18			23		149	(184)	(385)		(379)
impairment losses (impairment reversals), net	1,329			15		177	103	19		1,643
impairment of exploration projects										
net gains on disposal of assets	(6)					4		(1)		(3)
risk provisions	9					3		4		16
provision for redundancy incentives	14			1	2	4	8	19		48
commodity derivatives	(55)	1,532	68		(466)	(4)				1,075
exchange rate differences and derivatives	(7)	(46)		(2)		5	(5)	9		(46)
other	113	189		(1)	5	(31)	(1)	(10)		264
Special items of operating profit (loss)	1,415	1,675	68	36	(459)	307	(79)	(345)		2,618
<b>Adjusted operating profit (loss) of subsidiaries (a)</b>	<b>7,424</b>	<b>881</b>	<b>83</b>	<b>518</b>	<b>533</b>	<b>(16)</b>	<b>(583)</b>	<b>(276)</b>	<b>90</b>	<b>8,654</b>
main JV/Associates adjusted EBIT (b)	2,818	31		(32)	(9)	161				2,969
<b>Proforma adjusted EBIT (c)=(a)+(b)</b>	<b>10,242</b>	<b>912</b>	<b>83</b>	<b>486</b>	<b>524</b>	<b>145</b>	<b>(583)</b>	<b>(276)</b>	<b>90</b>	<b>11,623</b>
Finance expenses and dividends of subsidiaries (d)	(229)	(4)		(15)	(22)	20	(11)	(116)		(377)
Finance expenses and dividends of main JV/associates (e)	(318)	12			(22)	(53)				(381)
Income taxes of main JV/associates (f)	(1,667)	(8)		(4)	1	13				(1,665)
Adjusted net profit (loss) of main JV/associates (g)=(b)+(e)+(f)	833	35		(36)	(30)	121				923
<b>Adjusted profit (loss) before taxes (h)=(a)+(d)+(g)</b>	<b>8,028</b>	<b>912</b>	<b>83</b>	<b>467</b>	<b>481</b>	<b>125</b>	<b>(594)</b>	<b>(392)</b>	<b>90</b>	<b>9,200</b>
Income taxes (i)	(4,237)	(377)	(22)	(150)	(169)	(12)	139	82	(25)	(4,771)
Tax rate (%)										51.9
<b>Adjusted net profit (loss) (j)=(h)+(i)</b>	<b>3,791</b>	<b>535</b>	<b>61</b>	<b>317</b>	<b>312</b>	<b>113</b>	<b>(455)</b>	<b>(310)</b>	<b>65</b>	<b>4,429</b>
<i>of which:</i>										
- Adjusted net profit (loss) of non-controlling interest										57
<b>- Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>4,372</b>
<b>Reported net profit (loss) attributable to Eni's shareholders</b>										<b>2,394</b>
Exclusion of inventory holding (gains) losses										305
Exclusion of special items										1,673
<b>Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>4,372</b>

(€ million)

## Fourth Quarter 2024

	Exploration & Production	Global Gas & LNG Portfolio	Power	Enilive	Plentitude	Refining	Chemicals	Corporate and other activities	Impact of unrealized intragroup profit elimination	GROUP
Reported operating profit (loss)	706	(236)	106	(79)	315	(146)	(454)	(440)	(145)	(373)
Exclusion of inventory holding (gains) losses				(9)		(191)	32		177	9
<b>Exclusion of special items:</b>										
environmental charges (expense recovered from third-parties)	(9)		(3)	15		105	107	195		410
impairment losses (impairment reversals), net	874	180	(79)	102	(4)	115	60	9		1,257
impairment of exploration projects	140									140
net gains on disposal of assets	(19)				(1)	(6)		(9)		(35)
risk provisions				2		30		(4)		28
provision for redundancy incentives	7		1	3	(8)	4	3	15		25
commodity derivatives	54	116	24		(216)	3				(19)
exchange rate differences and derivatives	29	274		1		(5)	11	(6)		304
other	14	(116)	4	18	(3)	31	10	(10)		(52)
Special items of operating profit (loss)	1,090	454	(53)	141	(232)	277	191	190		2,058
<b>Adjusted operating profit (loss) of subsidiaries (a)</b>	<b>1,796</b>	<b>218</b>	<b>53</b>	<b>53</b>	<b>83</b>	<b>(60)</b>	<b>(231)</b>	<b>(250)</b>	<b>32</b>	<b>1,694</b>
main JV/Associates adjusted EBIT (b)	984	8			(3)	16				1,005
<b>Proforma adjusted EBIT (c)=(a)+(b)</b>	<b>2,780</b>	<b>226</b>	<b>53</b>	<b>53</b>	<b>80</b>	<b>(44)</b>	<b>(231)</b>	<b>(250)</b>	<b>32</b>	<b>2,699</b>
Finance expenses and dividends of subsidiaries (d)	58	(4)		(7)	14	9	(3)	(195)		(128)
Finance expenses and dividends of main JV/associates (e)	(71)	5		(5)	(10)	(20)				(101)
Income taxes of main JV/associates (f)	(548)	(3)		4	(1)	3				(545)
Adjusted net profit (loss) of main JV/associates (g)=(b)+(e)+(f)	365	10		(1)	(14)	(1)				359
<b>Adjusted profit (loss) before taxes (h)=(a)+(d)+(g)</b>	<b>2,219</b>	<b>224</b>	<b>53</b>	<b>45</b>	<b>83</b>	<b>(52)</b>	<b>(234)</b>	<b>(445)</b>	<b>32</b>	<b>1,925</b>
Income taxes (i)	(1,233)	(73)	(13)	(4)	(29)	11	168	169	(17)	(1,021)
Tax rate (%)										53.0
<b>Adjusted net profit (loss) (j)=(h)+(i)</b>	<b>986</b>	<b>151</b>	<b>40</b>	<b>41</b>	<b>54</b>	<b>(41)</b>	<b>(66)</b>	<b>(276)</b>	<b>15</b>	<b>904</b>
of which:										
- Adjusted net profit (loss) of non-controlling interest										19
<b>- Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>885</b>
<b>Reported net profit (loss) attributable to Eni's shareholders</b>										<b>230</b>
Exclusion of inventory holding (gains) losses										3
Exclusion of special items										652
<b>Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>885</b>

(€ million)

## Full Year 2024

	Exploration & Production	Global Gas & LNG Portfolio	Power	Enilive	Plentitude	Refining	Chemicals	Corporate and other activities	Impact of unrealized intragroup profit elimination	GROUP
Reported operating profit (loss)	6,715	(1,030)	121	282	1,307	(674)	(1,007)	(371)	(105)	5,238
Exclusion of inventory holding (gains) losses				112		14	81		227	434
<b>Exclusion of special items:</b>										
environmental charges (expense recovered from third-parties)	9		(3)	38		254	(77)	(190)		31
impairment losses (impairment reversals), net	2,203	180	(79)	117	(4)	292	163	28		2,900
impairment of exploration projects	140									140
net gains on disposal of assets	(25)				(1)	(2)		(10)		(38)
risk provisions	9			2		33				44
provision for redundancy incentives	21		1	4	(6)	8	11	34		73
commodity derivatives	(1)	1,648	92		(682)	(1)				1,056
exchange rate differences and derivatives	22	228		(1)			6	3		258
other	127	73	4	17	2		9	(20)		212
Special items of operating profit (loss)	2,505	2,129	15	177	(691)	584	112	(155)		4,676
<b>Adjusted operating profit (loss) of subsidiaries (a)</b>	<b>9,220</b>	<b>1,099</b>	<b>136</b>	<b>571</b>	<b>616</b>	<b>(76)</b>	<b>(814)</b>	<b>(526)</b>	<b>122</b>	<b>10,348</b>
main JV/Associates adjusted EBIT (b)	3,802	39		(32)	(12)	177				3,974
<b>Proforma adjusted EBIT (c)=(a)+(b)</b>	<b>13,022</b>	<b>1,138</b>	<b>136</b>	<b>539</b>	<b>604</b>	<b>101</b>	<b>(814)</b>	<b>(526)</b>	<b>122</b>	<b>14,322</b>
Finance expenses and dividends of subsidiaries (d)	(171)	(8)		(22)	(8)	29	(14)	(311)		(505)
Finance expenses and dividends of main JV/associates (e)	(389)	17		(5)	(32)	(73)				(482)
Income taxes of main JV/associates (f)	(2,215)	(11)				16				(2,210)
Adjusted net profit (loss) of main JV/associates (g)=(b)+(e)+(f)	1,198	45		(37)	(44)	120				1,282
<b>Adjusted profit (loss) before taxes (h)=(a)+(d)+(g)</b>	<b>10,247</b>	<b>1,136</b>	<b>136</b>	<b>512</b>	<b>564</b>	<b>73</b>	<b>(828)</b>	<b>(837)</b>	<b>122</b>	<b>11,125</b>
Income taxes (i)	(5,470)	(450)	(35)	(154)	(198)	(1)	307	251	(42)	(5,792)
Tax rate (%)										52.1
<b>Adjusted net profit (loss) (j)=(h)+(i)</b>	<b>4,777</b>	<b>686</b>	<b>101</b>	<b>358</b>	<b>366</b>	<b>72</b>	<b>(521)</b>	<b>(586)</b>	<b>80</b>	<b>5,333</b>
<i>of which:</i>										
- Adjusted net profit (loss) of non-controlling interest										76
<b>- Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>5,257</b>
<b>Reported net profit (loss) attributable to Eni's shareholders</b>										<b>2,624</b>
Exclusion of inventory holding (gains) losses										308
Exclusion of special items										2,325
<b>Adjusted net profit (loss) attributable to Eni's shareholders</b>										<b>5,257</b>