

Eni

Report on payments to governments
2021





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.
- 9** Our work is based on passion and innovation, on our unique strengths and skills,
- 5 10** on the equal dignity of each person, recognizing diversity as a key value for human development, on the responsibility, integrity and transparency of our actions.
- 17** We believe in the value of long-term partnerships with the Countries 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

| | |
|----|---|
| 2 | Introduction |
| 2 | Eni's upstream activity |
| 4 | Basis of preparation |
| 8 | Report on payments to governments |
| 9 | Europe |
| 11 | Africa |
| 15 | Americas |
| 16 | Asia |
| 19 | Australia and Oceania |
| 20 | Independent limited assurance report |
| 22 | Report on payments to governments including information provided on a voluntary basis |

Introduction

This Report on Payments to Governments of the Eni Group for the year 2021 (hereinafter the “Report”) complies with Eni’s reporting obligations required under “Chapter I” regarding “Payment transparency provisions” of 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 at December 31, 2021, prepared in accordance with IFRS. Eni’s EU-based subsidiaries included in the scope of consolidation are waived from the equivalent reporting obligations enacted by other member States.

The consolidated report is provided on pages 8-19. 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).

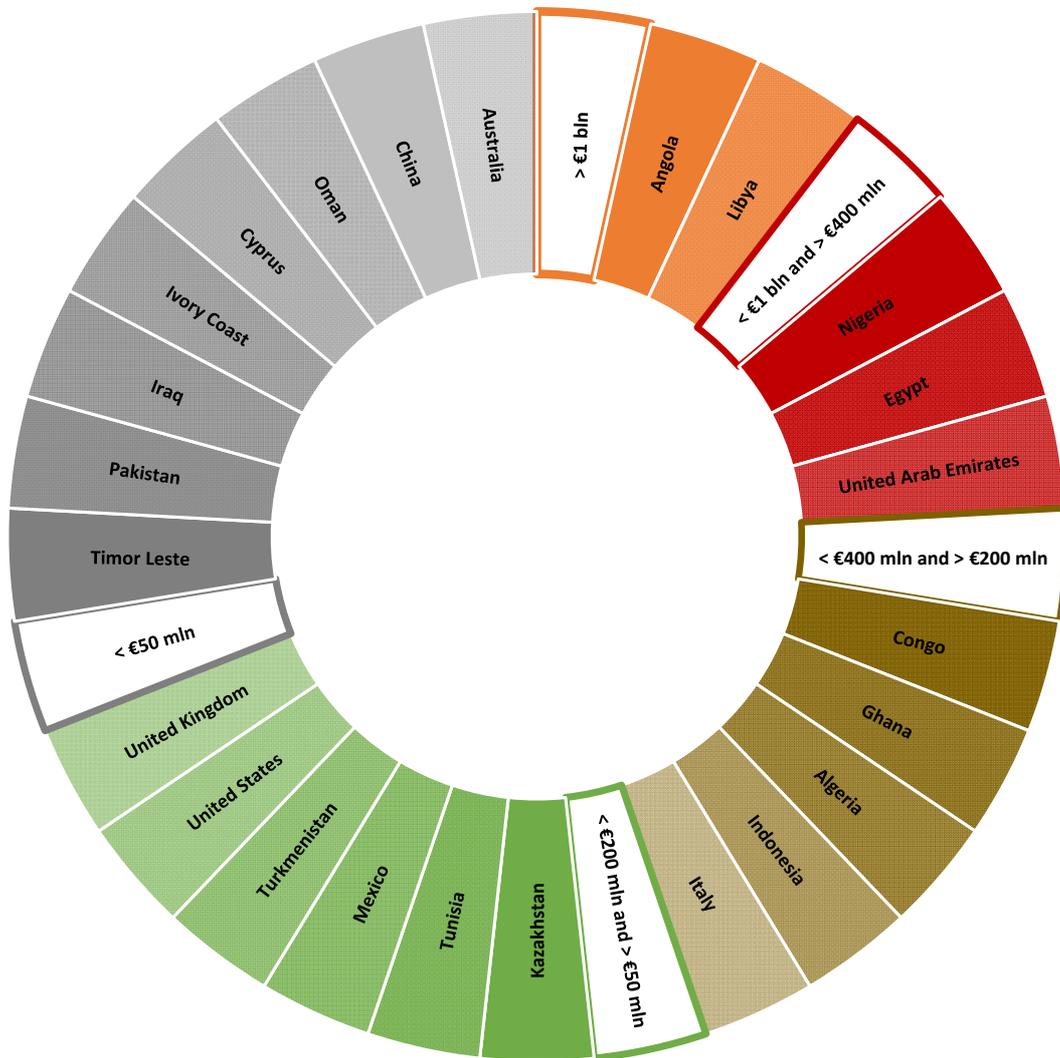
This Report is available for download at Eni’s website: www.eni.com, under the section Publications/Annual and Quarterly Reports and is also filed with Italian market authorities.

Eni’s upstream activity

Eni engages in oil (including condensates) and natural gas exploration, development and extractive activities in 42 countries, mainly in Italy, Algeria, Angola, Australia, Congo, Egypt, Ghana, Kazakhstan, Libya, Mexico, Mozambique, Nigeria, the United Arab Emirates, the United Kingdom and the United States. Hydrocarbon production amounted to 614 million boe in 2021 and hydrocarbon proved reserves were 6.63 billion boe as of December 31, 2021 (both data include Eni’s share of equity-accounted entities).

In 2021, Eni brought an overall value of approximately €7 billion to the host countries where it is presently conducting its upstream operations; a total of €16.1 billion including payments reported on a voluntary basis as published in the table on page 22.

Following is a distribution of Eni's main countries of upstream operations according to the size of payments made as reported in the table on page 8:



There were no significant changes in the 2021 consolidation scope for this report compared to the previous year.

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 basis¹.

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

Applicable rules establish the consolidation scope to be the same as that used in preparing the consolidated financial statements of Eni SpA in accordance with IFRS, which includes data of Eni’s proportionally consolidated joint operations. Data of equity accounted entities (incorporated joint ventures or associates) are excluded from the Report.

Activities within the scope of the Report

This Report discloses cash payments and in-kind payments made to governments that relate to Eni’s activities involving the exploration, prospection, discovery, development and extraction of oil (including condensates) and natural gas. Payments made to governments that relate to refining activities, liquefying of natural gas (LNG) and gas-to-liquids as well as other downstream activities are not disclosed in this Report.

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 entity².

Reporting principles

This report discloses cash payments and in-kind payments made to Governments by the parent company Eni SpA, its consolidated subsidiaries and proportionally-consolidated entities. Payment means an amount paid, whether in cash or in-kind, for the activities in scope of the regulations. Payments made by cash are reported in the period in which they are paid. Refunds are also reported in the period they are received by Eni and are shown as negative amounts in the report. 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

¹ Eni is also 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.

² 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.

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 participated projects by the Group's companies. Payments made to Governments in relation to oil activities conducted through unincorporated joint ventures³ are disclosed in this Report if and to the extent that, the amounts are paid directly by Eni. This is the case when Eni is the operator⁴ 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 are disclosed only when Eni has a direct payment obligation towards any governments.

Payments made by incorporated joint ventures⁵ are not disclosed in this Report, because Eni does not control these entities.

Project definition

Payments are reported at the project level, except those 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 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 payments for each Country where the extractive activities are carried out; 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 payments 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

³ Unincorporated Joint Ventures means two or more entities jointly carrying on the project under contract's provision, which are not incorporated in a separate vehicle/legal entity.

⁴ 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).

⁵ Incorporated Joint Venture means two or more entities jointly carrying on the project through a separate vehicle/legal entity.

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 party⁶ 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 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, their production entitlement is reported in addition to the government's share of production. The NOC's entitlement as a partner will include both their share of production as investor return as well as their entitlement for the reimbursement of their costs, solely in relation to the activities performed in the home country.

In certain PSAs, Eni and the government 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 counterparties. 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 the tax obligations of the second party to be settled by the NOCs out of its share of profit oil. 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), environmental, 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 set 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, 2021, there were no reportable amounts under this type.

⁶ 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.

- **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.

- **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. For the year ended December 31, 2021, 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.

Information provided on a voluntary basis

In order to achieve greater transparency, Eni is reporting on a voluntary basis and with the prior consent of host countries' relevant authorities, the governments' production entitlements at certain service agreements operated by Eni considering that this type of contracts, which are out of the scope of the rule, are similar to production sharing agreements, in addition to the payments made Eni's subsidiaries and proportionally-consolidated entities. The table that includes payments reported on a voluntary basis is published on page 22 and has not been verified by the Independent Auditing Firm.

Report on payments to governments 2021 of Eni Group

| Payments overview 2021 | | | | | | | (€ thousand) |
|------------------------------|------------------------|------------------|------------------|---------------|---------------|-----------------------------|------------------|
| Country | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
| Europe | | | | | | | |
| Italy | - | 11,532 | 203,823 | - | 14,590 | - | 229,945 |
| Cyprus | - | - | - | - | 519 | - | 519 |
| United Kingdom | - | 76,082 | - | - | 2,324 | - | 78,406 |
| Africa | | | | | | | |
| Algeria | - | 261,266 | 23,950 | 54,738 | - | - | 339,954 |
| Angola | 1,001,574 | 155,157 | 70,809 | 8,708 | 111 | - | 1,236,359 |
| Congo | 96,267 | 153,893 | 148,053 | - | - | - | 398,213 |
| Egypt | - | 659,411 | - | 7,608 | - | - | 667,019 |
| Ghana | 281,094 | - | 98,749 | - | 1,007 | - | 380,850 |
| Ivory Coast | - | - | - | 2,959 | - | - | 2,959 |
| Libya | - | 1,016,906 | 149,269 | - | - | - | 1,166,175 |
| Nigeria | 626,933 | 49,785 | 106,399 | - | 18,581 | - | 801,698 |
| Tunisia | 129,218 | 2,168 | 15,119 | - | - | - | 146,505 |
| Americas | | | | | | | |
| Mexico | 85,292 | - | 28,253 | - | 7,439 | - | 120,984 |
| United States | - | (8,378) | 81,585 | 11,195 | 1,902 | - | 86,304 |
| Asia | | | | | | | |
| China | - | 243 | - | - | - | - | 243 |
| Indonesia | 206,123 | 31,520 | - | 211 | - | - | 237,854 |
| Iraq | - | 26,635 | - | - | - | - | 26,635 |
| Kazakhstan | - | 161,391 | - | - | - | - | 161,391 |
| Oman | - | - | - | - | 422 | - | 422 |
| Pakistan | 28,017 | 1,120 | 5,065 | - | 49 | - | 34,251 |
| Timor Leste | 23,353 | 20,506 | - | - | 471 | - | 44,330 |
| Turkmenistan | 95,611 | - | 5,103 | - | - | - | 100,714 |
| United Arab Emirates | - | 456,545 | 200,186 | 2,959 | 614 | - | 660,304 |
| Australia and Oceania | | | | | | | |
| Australia | - | (3,470) | - | - | 1,250 | - | (2,220) |
| Total | 2,573,482 | 3,072,312 | 1,136,363 | 88,378 | 49,279 | - | 6,919,814 |

EUROPE

Italy

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------------|------------------------|---------------|----------------|---------|---------------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Offshore Adriatic Sea | - | - | 100,056 | - | 9,998 | - | 110,054 |
| Val D'Agri | - | - | 63,607 | - | 935 | - | 64,542 |
| Offshore Ionian Sea | - | - | 18,016 | - | 454 | - | 18,470 |
| Sicily | - | - | 14,680 | - | 925 | - | 15,605 |
| Payments not attributable to projects | - | 11,532 | - | - | - | - | 11,532 |
| Italy onshore | - | - | 7,464 | - | 2,278 | - | 9,742 |
| Total | - | 11,532 | 203,823 | - | 14,590 | - | 229,945 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|--------|-----------|---------|--------|-----------------------------|---------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Italian State - Ministero dell'Economia e delle Finanze | - | 11,532 | 138,712 | - | - | - | 150,244 |
| Basilicata Region | - | - | 40,255 | - | - | - | 40,255 |
| Central Treasury Bank of Italy | - | - | - | - | 12,793 | - | 12,793 |
| Municipality of Gela | - | - | 5,808 | - | - | - | 5,808 |
| Sicily Region | - | - | 4,465 | - | 53 | - | 4,518 |
| Municipality of Viggiano | - | - | 3,654 | - | - | - | 3,654 |
| Calabria Region | - | - | 3,481 | - | - | - | 3,481 |
| Emilia Romagna Region | - | - | 1,543 | - | - | - | 1,543 |
| State property administration | - | - | - | - | 1,476 | - | 1,476 |
| Municipality of Calvello | - | - | 922 | - | - | - | 922 |
| Municipality of Bronte | - | - | 806 | - | - | - | 806 |
| Municipality of Troina | - | - | 759 | - | - | - | 759 |
| Municipality of Ragusa | - | - | 643 | - | - | - | 643 |
| Municipality of Grumento Nova | - | - | 527 | - | - | - | 527 |
| Municipality of Gagliano | - | - | 449 | - | - | - | 449 |
| Molise Region | - | - | 420 | - | - | - | 420 |
| Municipality of Marsico Nuovo | - | - | 395 | - | - | - | 395 |
| Puglia Region | - | - | 306 | - | - | - | 306 |
| Port authority of Adriatic Sea central | - | - | - | - | 205 | - | 205 |
| Municipality Marsicovetere | - | - | 132 | - | - | - | 132 |
| Municipality of Montemuro | - | - | 132 | - | - | - | 132 |
| Municipality of Ravenna | - | - | 92 | - | - | - | 92 |
| Municipality of Mazara del Vallo | - | - | 64 | - | - | - | 64 |
| Municipality of Rotello | - | - | 60 | - | - | - | 60 |
| Municipality of Trecate | - | - | - | - | 60 | - | 60 |
| Municipality of Butera | - | - | 45 | - | - | - | 45 |

| | | | | | | | |
|---|---|---------------|----------------|---|---------------|---|----------------|
| Municipality of Mazzarino | - | - | 45 | - | - | - | 45 |
| Municipality of Biccari | - | - | 32 | - | - | - | 32 |
| Abruzzo Region | - | - | 27 | - | - | - | 27 |
| Municipality of Volturino | - | - | 16 | - | - | - | 16 |
| Municipality of Nissoria | - | - | 13 | - | - | - | 13 |
| Municipality of Ragalbuto | - | - | 13 | - | - | - | 13 |
| Municipality of Alberona | - | - | 7 | - | - | - | 7 |
| Reclamation consortium of Muzza Bassa Lodigiana | - | - | - | - | 2 | - | 2 |
| Italian Institute for Environmental Protection and Research (ISPRA) | - | - | - | - | 1 | - | 1 |
| Total | - | 11,532 | 203,823 | - | 14,590 | - | 229,945 |

Cyprus

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|-----------------------------|------------------------|-------|-----------|---------|------------|-----------------------------|------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Cyprus exploration projects | - | - | - | - | 519 | - | 519 |
| Total | - | - | - | - | 519 | - | 519 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|-------|-----------|---------|------------|-----------------------------|------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Ministry of Energy, Commerce and Industry | - | - | - | - | 519 | - | 519 |
| Total | - | - | - | - | 519 | - | 519 |

United Kingdom

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------------|------------------------|---------------|-----------|---------|--------------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Payments not attributable to projects | - | 76,082 | - | - | - | - | 76,082 |
| United Kingdom exploration projects | - | - | - | - | 1,616 | - | 1,616 |
| Liverpool Bay | - | - | - | - | 708 | - | 708 |
| Total | - | 76,082 | - | - | 2,324 | - | 78,406 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|---------------|-----------|---------|--------------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| HM Revenue & Customs | - | 76,082 | - | - | - | - | 76,082 |
| Department of Energy and Climate change | - | - | - | - | 1,616 | - | 1,616 |
| The Crown Estate | - | - | - | - | 708 | - | 708 |
| Totale | - | 76,082 | - | - | 2,324 | - | 78,406 |

AFRICA

Algeria

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------|------------------------|------------------------|---------------|---------------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Blocks 401a/402a, 403a and 403d | - | 175,699 ^[A] | - | 1,547 | - | - | 177,246 |
| Berkine North ZOI Development | - | 19,449 | 16,536 | 31,140 | - | - | 67,125 |
| Block 403 | - | 33,851 ^[B] | - | 15,103 | - | - | 48,954 |
| Berkine Nord OZOI Development | - | 7,934 | 6,645 | 6,948 | - | - | 21,527 |
| Rom North | - | 17,084 | 769 | - | - | - | 17,853 |
| Berkine North Exploration | - | 4,324 | - | - | - | - | 4,324 |
| Block 405b | - | 2,925 ^[C] | - | - | - | - | 2,925 |
| Total | - | 261,266 | 23,950 | 54,738 | - | - | 339,954 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|-----------------------------------|------------------------|------------------------|---------------|---------------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Sonatrach | - | 217,994 ^[D] | 23,181 | 54,738 | - | - | 295,913 |
| Direction Des Grandes Entreprises | - | 43,272 | 769 | - | - | - | 44,041 |
| Total | - | 261,266 | 23,950 | 54,738 | - | - | 339,954 |

[A] includes 2,840 KBOE paid in kind

[B] includes 953 KBOE paid in kind

[C] includes 60 KBOE paid in kind

[D] includes 3,853 KBOE paid in kind

Angola

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|--------------------------|----------------|---------------|--------------|------------|-----------------------------|------------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Block 15/06 | 1,001,574 ^[A] | 68,411 | - | - | 111 | - | 1,070,096 |
| Block 0 | - | 63,629 | 70,809 | - | - | - | 134,438 |
| Block 15 | - | 16,082 | - | - | - | - | 16,082 |
| Block 28 | - | - | - | 8,708 | - | - | 8,708 |
| Block 14 | - | 4,613 | - | - | - | - | 4,613 |
| Block 3 | - | 2,116 | - | - | - | - | 2,116 |
| Block 14 K/A- IMI | - | 306 | - | - | - | - | 306 |
| Total | 1,001,574 | 155,157 | 70,809 | 8,708 | 111 | - | 1,236,359 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|----------------|---------------|--------------|------------|-----------------------------|------------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Sonangol P&P | 841,673 ^[B] | - | - | - | - | - | 841,673 |
| Ministério das Finanças | - | 151,557 | 70,809 | - | 111 | - | 222,477 |
| Agência Nacional de Petróleo, Gás e Biocombustíveis | 159,901 ^[C] | - | - | 8,708 | - | - | 168,609 |
| Ministry of Petroleum | - | 3,600 | - | - | - | - | 3,600 |
| Totale | 1,001,574 | 155,157 | 70,809 | 8,708 | 111 | - | 1,236,359 |

[A] includes 16,844 KBOE paid in kind

[B] includes 14,196 KBOE paid in kind

[C] includes 2,648 KBOE paid in kind

Congo

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|-----------------------|-----------------------|----------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| MARINE XII | 14,249 ^[A] | 35,893 ^[J] | 67,136 ^[T] | - | - | - | 117,278 |
| M'BOUNDI | 28,255 ^[B] | 27,677 ^[K] | 29,330 ^[U] | - | - | - | 85,262 |
| Ikalou II | - | 25,973 ^[L] | 12,613 ^[V] | - | - | - | 38,586 |
| LOANGO II | 9,473 ^[C] | 15,436 ^[M] | 8,968 ^[W] | - | - | - | 33,877 |
| MWAFI II | 12,261 ^[D] | 9,564 ^[N] | 6,372 ^[X] | - | - | - | 28,197 |
| FOUKANDA II | 10,054 ^[E] | 7,824 ^[O] | 5,218 ^[Y] | - | - | - | 23,096 |
| KITINA II | 10,966 ^[F] | 6,777 ^[P] | 5,093 ^[Z] | - | - | - | 22,836 |
| ZATCHI II | 5,900 ^[G] | 10,044 ^[Q] | 5,763 ^[AA] | - | - | - | 21,707 |
| MARINE X | 2,210 ^[H] | 11,108 ^[R] | 5,778 ^[AB] | - | - | - | 19,096 |
| Other projects | 2,899 ^[I] | 3,597 ^[S] | 1,782 ^[AC] | - | - | - | 8,278 |
| Total | 96,267 | 153,893 | 148,053 | - | - | - | 398,213 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|-------------------------|-------------------------|----------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Republique du Congo | 29,539 ^[AD] | 153,893 ^[AF] | 148,053 ^[AG] | - | - | - | 331,485 |
| Société Nationale des Pétroles du Congo | 66,728 ^[AE] | - | - | - | - | - | 66,728 |
| Total | 96,267 | 153,893 | 148,053 | - | - | - | 398,213 |

[A] includes 355 KBOE paid in kind
 [B] includes 478 KBOE paid in kind
 [C] includes 160 KBOE paid in kind
 [D] includes 209 KBOE paid in kind
 [E] includes 172 KBOE paid in kind
 [F] includes 188 KBOE paid in kind
 [G] includes 100 KBOE paid in kind
 [H] includes 38 KBOE paid in kind
 [I] includes 51 KBOE paid in kind
 [J] includes 728 KBOE paid in kind
 [K] includes 453 KBOE paid in kind

[L] includes 424 KBOE paid in kind
 [M] includes 263 KBOE paid in kind
 [N] includes 159 KBOE paid in kind
 [O] includes 130 KBOE paid in kind
 [P] includes 113 KBOE paid in kind
 [Q] includes 169 KBOE paid in kind
 [R] includes 189 KBOE paid in kind
 [S] includes 30 KBOE paid in kind
 [T] includes 1,239 KBOE paid in kind
 [U] includes 496 KBOE paid in kind
 [V] includes 214 KBOE paid in kind

[W] includes 154 KBOE paid in kind
 [X] includes 109 KBOE paid in kind
 [Y] includes 89 KBOE paid in kind
 [Z] includes 87 KBOE paid in kind
 [AA] includes 99 KBOE paid in kind
 [AB] includes 99 KBOE paid in kind
 [AC] includes 31 KBOE paid in kind
 [AD] includes 523 KBOE paid in kind
 [AE] includes 1,228 KBOE paid in kind
 [AF] includes 2,658 KBOE paid in kind
 [AG] includes 2,617 KBOE paid in kind

Egypt

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------|------------------------|------------------------|-----------|--------------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Sinai | - | 258,632 ^[A] | - | - | - | - | 258,632 |
| Shorouk | - | 188,097 ^[B] | - | - | - | - | 188,097 |
| Meleiha | - | 67,189 ^[C] | - | 634 | - | - | 67,823 |
| Nidoco | - | 55,261 ^[D] | - | - | - | - | 55,261 |
| Baltim | - | 40,831 ^[E] | - | - | - | - | 40,831 |
| Ras El Barr | - | 28,332 ^[F] | - | - | - | - | 28,332 |
| Temsah | - | 10,773 ^[G] | - | - | - | - | 10,773 |
| Port Said | - | 9,200 ^[H] | - | - | - | - | 9,200 |
| Western Desert - other projects | - | 1,096 ^[I] | - | 6,974 | - | - | 8,070 |
| Total | - | 659,411 | - | 7,608 | - | - | 667,019 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|------------------------|-----------|--------------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Egyptian Tax Authority | - | 659,411 ^[J] | - | - | - | - | 659,411 |
| EGPC | - | - | - | 7,608 | - | - | 7,608 |
| Total | - | 659,411 | - | 7,608 | - | - | 667,019 |

[A] includes 4,643 KBOE paid in kind

[B] includes 8,363 KBOE paid in kind

[C] includes 1,185 KBOE paid in kind

[D] includes 2,522 KBOE paid in kind

[E] includes 1,781 KBOE paid in kind

[F] includes 1,669 KBOE paid in kind

[G] includes 507 KBOE paid in kind

[H] includes 543 KBOE paid in kind

[I] includes 19 KBOE paid in kind

[J] includes 21,232 KBOE paid in kind

Ghana

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------------|------------------------|----------|-----------------------|----------|--------------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Offshore Cape Three Point | 281,094 ^[A] | - | 98,749 ^[B] | - | 696 | - | 380,539 |
| Ghana exploration projects | - | - | - | - | 250 | - | 250 |
| Payments not attributable to projects | - | - | - | - | 61 | - | 61 |
| Total | 281,094 | - | 98,749 | - | 1,007 | - | 380,850 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------------------|------------------------|----------|-----------------------|----------|--------------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Ghana National Petroleum Corporation | 281,094 ^[A] | - | 98,749 ^[B] | - | - | - | 379,843 |
| Maritime Authority | - | - | - | - | 654 | - | 654 |
| Environmental Protection Agency | - | - | - | - | 178 | - | 178 |
| Revenue Authority | - | - | - | - | 98 | - | 98 |
| Petroleum Commission | - | - | - | - | 74 | - | 74 |
| Ahanta West District Assembly | - | - | - | - | 3 | - | 3 |
| Total | 281,094 | - | 98,749 | - | 1,007 | - | 380,850 |

[A] includes 5,250 KBOE paid in kind

[B] includes 1,796 KBOE paid in kind

Ivory Coast

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|----------|-----------|--------------|----------|-----------------------------|--------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Block CI-802 | - | - | - | 2,959 | - | - | 2,959 |
| Total | - | - | - | 2,959 | - | - | 2,959 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|----------|-----------|--------------|----------|-----------------------------|--------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Ivory Coast Government | - | - | - | 2,959 | - | - | 2,959 |
| Total | - | - | - | 2,959 | - | - | 2,959 |

Libya

Payments per project

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|------------------------|------------------------|---------|------|-----------------------------|------------------|
| Mellitah Complex | - | 977,013 ^[A] | 143,266 ^[C] | - | - | - | 1,120,279 |
| Area B | - | 39,893 ^[B] | 6,003 ^[D] | - | - | - | 45,896 |
| Total | - | 1,016,906 | 149,269 | - | - | - | 1,166,175 |

Payments per government

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|--------------------------|------------------------|---------|------|-----------------------------|------------------|
| National Oil Corporation | - | 1,016,906 ^[E] | 149,269 ^[F] | - | - | - | 1,166,175 |
| Total | - | 1,016,906 | 149,269 | - | - | - | 1,166,175 |

[A] includes 26,982 KBOE paid in kind

[B] includes 689 KBOE paid in kind

[C] includes 3,913 KBOE paid in kind

[D] includes 111 KBOE paid in kind

[E] includes 27,671 KBOE paid in kind

[F] includes 4,024 KBOE paid in kind

Nigeria

Payments per project

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------------|------------------------|----------------------|-----------------------|---------|---------------|-----------------------------|----------------|
| NAOC JV (Land/swamp areas) | 591,392 ^[A] | - | 28,538 | - | 15,992 | - | 635,922 |
| Nigeria Deep Offshore (OML 125) | 35,541 ^[B] | 1,233 ^[C] | 44,172 ^[D] | - | 2,520 | - | 83,466 |
| Payments not attributable to projects | - | 48,546 | - | - | - | - | 48,546 |
| SPDC JV | - | - | 33,689 | - | - | - | 33,689 |
| Nigeria Deep Offshore (OPL 245) | - | - | - | - | 69 | - | 69 |
| Nigeria Offshore (OML 116) | - | 6 | - | - | - | - | 6 |
| Total | 626,933 | 49,785 | 106,399 | - | 18,581 | - | 801,698 |

Payments per government

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|-------------------|-----------------------|---------|---------------|-----------------------------|----------------|
| Nigerian National Petroleum Corporation | 626,933 ^[E] | 20 ^[C] | 44,172 ^[D] | - | - | - | 671,125 |
| Department of Petroleum Resources | - | - | 62,227 | - | - | - | 62,227 |
| Federal Inland Revenue Service | - | 49,765 | - | - | - | - | 49,765 |
| Niger Delta Development Commission | - | - | - | - | 18,581 | - | 18,581 |
| Total | 626,933 | 49,785 | 106,399 | - | 18,581 | - | 801,698 |

[A] includes 27,208 KBOE paid in kind

[B] includes 606 KBOE paid in kind

[C] includes 1 KBOE paid in kind

[D] includes 753 KBOE paid in kind

[E] includes 27,814 KBOE paid in kind

Tunisia

Payments per project

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|--------------|----------------------|---------|------|-----------------------------|----------------|
| ADAM | 68,479 ^[A] | 835 | 6,594 ^[D] | - | - | - | 75,908 |
| Tunisia South (Djebel Grouz + Oued Zar + MLD) | 28,713 ^[B] | 1,271 | 6,356 ^[E] | - | - | - | 36,340 |
| Tunisia North (Baraka + Maambura + Mahres) | 32,026 ^[C] | 62 | 2,169 ^[F] | - | - | - | 34,257 |
| Total | 129,218 | 2,168 | 15,119 | - | - | - | 146,505 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|--------------|----------------------|----------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Entreprise Tunisienne d'Activités Pétrolières | 129,218 ^[G] | - | 8,070 ^[H] | - | - | - | 137,288 |
| Recette des finances | - | 2,168 | 7,049 | - | - | - | 9,217 |
| Total | 129,218 | 2,168 | 15,119 | - | - | - | 146,505 |

[A] includes 1,508 KBOE paid in kind

[B] includes 750 KBOE paid in kind

[C] includes 644 KBOE paid in kind

[D] includes 31 KBOE paid in kind

[E] includes 83 KBOE paid in kind

[F] includes 27 KBOE paid in kind

[G] includes 2,902 KBOE paid in kind

[H] includes 141 KBOE paid in kind

AMERICAS

Mexico

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|-----------------------------|------------------------|----------|-----------------------|----------|--------------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Area 1 | 85,292 ^[A] | - | 28,253 ^[B] | - | 253 | - | 113,798 |
| Mexico exploration projects | - | - | - | - | 7,186 | - | 7,186 |
| Total | 85,292 | - | 28,253 | - | 7,439 | - | 120,984 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--|------------------------|----------|-----------------------|----------|--------------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Fondo mexicano del Petroleo | 85,292 ^[A] | - | 28,253 ^[B] | - | 4,316 | - | 117,861 |
| Secretaria de Hacienda y Credito Publico | - | - | - | - | 3,123 | - | 3,123 |
| Total | 85,292 | - | 28,253 | - | 7,439 | - | 120,984 |

[A] includes 1,874 KBOE paid in kind

[B] includes 575 KBOE paid in kind

United States

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------------|------------------------|----------------|---------------|---------------|--------------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Alaska - Beaufort Sea | - | (8,934) | 56,428 | - | 1,845 | - | 49,339 |
| Gulf of Mexico | - | - | 25,157 | 11,195 | 57 | - | 36,409 |
| Payments not attributable to projects | - | 556 | - | - | - | - | 556 |
| Total | - | (8,378) | 81,585 | 11,195 | 1,902 | - | 86,304 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|----------------|---------------|---------------|--------------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| State of Alaska Department of Natural Resources | - | - | 56,428 | - | 1,845 | - | 58,273 |
| Office of Natural Resources Revenue (US) | - | - | 25,157 | 11,195 | - | - | 36,352 |
| State of Louisiana | - | 497 | - | - | - | - | 497 |
| State of Texas | - | 59 | - | - | - | - | 59 |
| Louisiana Environmental Monitoring Inc | - | - | - | - | 57 | - | 57 |
| State of Alaska | - | (8,934) | - | - | - | - | (8,934) |
| Total | - | (8,378) | 81,585 | 11,195 | 1,902 | - | 86,304 |

ASIA

China

Payments per project

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|----------------------------|------------------------|------------|-----------|---------|------|-----------------------------|------------|
| China exploration projects | - | 243 | - | - | - | - | 243 |
| Total | - | 243 | - | - | - | - | 243 |

Payments per government

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|------------|-----------|---------|------|-----------------------------|------------|
| Government Agency | - | 243 | - | - | - | - | 243 |
| Total | - | 243 | - | - | - | - | 243 |

Indonesia

Payments per project

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------------|------------------------|---------------|-----------|------------|------|-----------------------------|----------------|
| East Sepinggan | 126,412 | 11,138 | - | - | - | - | 137,550 |
| Jangkrik | 79,711 ^[A] | 253 | - | 211 | - | - | 80,175 |
| Payments not attributable to projects | - | 20,129 | - | - | - | - | 20,129 |
| Total | 206,123 | 31,520 | - | 211 | - | - | 237,854 |

Payments per government

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--|------------------------|---------------|-----------|------------|------|-----------------------------|----------------|
| SKKMIGAS (Satuan Kerja Khusus Pelaksana Kegiatan Hulu Migas) | 85,125 ^[B] | - | - | - | - | - | 85,125 |
| PT Pertamina Hulu Energi East Sepinggan | 66,763 | - | - | - | - | - | 66,763 |
| PT Saka Energi Muara Bakau | 54,235 ^[C] | - | - | - | - | - | 54,235 |
| State Treasury, Ministry of Finance of Republic of Indonesia | - | 31,520 | - | 211 | - | - | 31,731 |
| Total | 206,123 | 31,520 | - | 211 | - | - | 237,854 |

[A] includes 74 KBOE paid in kind

[B] includes 26 KBOE paid in kind

[C] includes 48 KBOE paid in kind

Iraq

Payments per project

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|---------------|-----------|---------|------|-----------------------------|---------------|
| Zubair | - | 26,635 | - | - | - | - | 26,635 |
| Total | - | 26,635 | - | - | - | - | 26,635 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|------------------------------|------------------------|---------------|-----------|---------|------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| General Commission for Taxes | - | 26,635 | - | - | - | - | 26,635 |
| Total | - | 26,635 | - | - | - | - | 26,635 |

Kazakhstan

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|----------------|-----------|---------|------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Karachaganak | - | 161,391 | - | - | - | - | 161,391 |
| Total | - | 161,391 | - | - | - | - | 161,391 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|----------------|-----------|---------|------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Treasury Committee of the Ministry of Finance | - | 161,391 | - | - | - | - | 161,391 |
| Total | - | 161,391 | - | - | - | - | 161,391 |

Oman

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|-------|-----------|---------|------------|-----------------------------|------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Block 47 | - | - | - | - | 211 | - | 211 |
| Block 77 | - | - | - | - | 211 | - | 211 |
| Total | - | - | - | - | 422 | - | 422 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|-------|-----------|---------|------------|-----------------------------|------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Ministry of Finance | - | - | - | - | 422 | - | 422 |
| Total | - | - | - | - | 422 | - | 422 |

Pakistan

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------------|------------------------|--------------|--------------|---------|-----------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| KADANWARI | 11,573 ^[A] | - | 397 | - | 30 | - | 12,000 |
| BHIT | 9,289 ^[B] | - | 1,097 | - | - | - | 10,386 |
| BADHRA | 7,155 ^[C] | - | 1,316 | - | 19 | - | 8,490 |
| Other projects | - | - | 1,442 | - | - | - | 1,442 |
| Payments not attributable to projects | - | 1,120 | - | - | - | - | 1,120 |
| BITRO | - | - | 407 | - | - | - | 407 |
| MITHA | - | - | 406 | - | - | - | 406 |
| Total | 28,017 | 1,120 | 5,065 | - | 49 | - | 34,251 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|--------------|--------------|----------|-----------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Oil and Gas Development Company Limited | 28,017 ^[D] | - | - | - | - | - | 28,017 |
| Directoral General Petroleum Concession | - | - | 5,065 | - | 49 | - | 5,114 |
| Federal Board of Revenue | - | 866 | - | - | - | - | 866 |
| Sindh Revenue Board | - | 254 | - | - | - | - | 254 |
| Total | 28,017 | 1,120 | 5,065 | - | 49 | - | 34,251 |

[A] includes 470 KBOE paid in kind

[B] includes 707 KBOE paid in kind

[C] includes 536 KBOE paid in kind

[D] includes 1,713 KBOE paid in kind

Timor Leste

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|----------------------------------|------------------------|---------------|-----------|----------|------------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| JPDA 03-13 Bayu Undan | 23,353 | 20,506 | - | - | - | - | 43,859 |
| Bonaparte Basin - other projects | - | - | - | - | 471 | - | 471 |
| Total | 23,353 | 20,506 | - | - | 471 | - | 44,330 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---|------------------------|---------------|-----------|----------|------------|-----------------------------|---------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| National Petroleum Authority | 23,353 | - | - | - | 471 | - | 23,824 |
| National Directorate of Petroleum and Mineral Revenue | - | 20,506 | - | - | - | - | 20,506 |
| Total | 23,353 | 20,506 | - | - | 471 | - | 44,330 |

Turkmenistan

Payments per project

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|----------|----------------------|----------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Nebit Dag | 95,611 ^[A] | - | 5,103 ^[B] | - | - | - | 100,714 |
| Total | 95,611 | - | 5,103 | - | - | - | 100,714 |

Payments per government

| | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|----------|----------------------|----------|----------|-----------------------------|----------------|
| <i>(in EUR thousand)</i> | | | | | | | |
| Turkmennebit | 95,611 ^[A] | - | 5,103 ^[B] | - | - | - | 100,714 |
| Total | 95,611 | - | 5,103 | - | - | - | 100,714 |

[A] includes 1,718 KBOE paid in kind

[B] includes 93 KBOE paid in kind

United Arab Emirates

Payments per project

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--------------------------|------------------------|----------------|----------------|--------------|------------|-----------------------------|----------------|
| Umm Shaif and Nasr | - | 248,484 | 120,325 | - | - | - | 368,809 |
| Lower Zakum | - | 208,061 | 79,861 | - | - | - | 287,922 |
| Exploration Block 3 | - | - | - | 2,959 | - | - | 2,959 |
| RAK Block A | - | - | - | - | 389 | - | 389 |
| Sharjah | - | - | - | - | 140 | - | 140 |
| RAK Exploration Block 7 | - | - | - | - | 85 | - | 85 |
| Total | - | 456,545 | 200,186 | 2,959 | 614 | - | 660,304 |

Payments per government

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--|------------------------|----------------|----------------|--------------|------------|-----------------------------|----------------|
| Emirate of Abu Dhabi - Department of Finance | - | 456,545 | 200,186 | 2,959 | 614 | - | 660,304 |
| Total | - | 456,545 | 200,186 | 2,959 | 614 | - | 660,304 |

AUSTRALIA AND OCEANIA

Australia

Payments per project

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|---------------------------------------|------------------------|----------------|-----------|---------|--------------|-----------------------------|----------------|
| Bonaparte Basin | - | - | - | - | 807 | - | 807 |
| Payments not attributable to projects | - | - | - | - | 2 | - | 2 |
| JPDA 03-13 Bayu Undan | - | (641) | - | - | 1 | - | (640) |
| Carnarvon Basin | - | (2,829) | - | - | 440 | - | (2,389) |
| Total | - | (3,470) | - | - | 1,250 | - | (2,220) |

Payments per government

| <i>(in EUR thousand)</i> | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
|--|------------------------|----------------|-----------|---------|--------------|-----------------------------|----------------|
| National Offshore Petroleum Safety Environ. I Manag. Auth. | - | - | - | - | 664 | - | 664 |
| National Offshore Petroleum Titles Administrator | - | - | - | - | 514 | - | 514 |
| Australian Tax Office | - | (3,470) | - | - | 72 | - | (3,398) |
| Total | - | (3,470) | - | - | 1,250 | - | (2,220) |

Independent limited assurance report



INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON THE "REPORT ON PAYMENTS TO GOVERNMENTS 2021 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 2021 of Eni Group (hereinafter also the "Report") for the year ended 31 December 2021, prepared for the purpose of the Chapter I "Payment transparency provisions" of Legislative Decree No. 139 dated 18 August 2015 (the "Decree").

Responsibilities of the Directors

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

Auditor's Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants 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 Control 1 (ISQC Italia 1) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibilities

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

PricewaterhouseCoopers SpA

Sede legale: **Milano** 20145 Piazza Tre Torri 2 Tel. 02 77851 Fax 02 7785240 Capitale Sociale Euro 6.890.000,00 i.v. C.F. e P.IVA e Reg. Imprese Milano Monza Brianza Lodi 12979880155 Iscritta al n° 119644 del Registro dei Revisori Legali - Altri Uffici: **Ancona** 60131 Via Sandro Totti 1 Tel. 071 2132311 - **Bari** 70122 Via Abate Gimma 72 Tel. 080 5640211 - **Bergamo** 24121 Largo Belotti 5 Tel. 035 229691 - **Bologna** 40126 Via Angelo Finelli 8 Tel. 051 6186211 - **Brescia** 25121 Viale Duca d'Aosta 28 Tel. 030 3697501 - **Catania** 95129 Corso Italia 302 Tel. 095 7532311 - **Firenze** 50121 Viale Gramsci 15 Tel. 055 2482811 - **Genova** 16121 Piazza Piccapietra 9 Tel. 010 29041 - **Napoli** 80121 Via dei Mille 16 Tel. 081 36181 - **Padova** 35138 Via Vicenza 4 Tel. 049 873481 - **Palermo** 90141 Via Marchese Ugo 60 Tel. 091 349737 - **Parma** 43121 Viale Tanara 20/A Tel. 0521 275911 - **Pescara** 65127 Piazza Ettore Troilo 8 Tel. 085 4545711 - **Roma** 00154 Largo Fochetti 29 Tel. 06 570251 - **Torino** 10122 Corso Palestro 10 Tel. 011 556771 - **Trento** 38122 Viale della Costituzione 33 Tel. 0461 237004 - **Treviso** 31100 Viale Felissent 90 Tel. 0422 696911 - **Trieste** 34125 Via Cesare Battisti 18 Tel. 040 3480781 - **Udine** 33100 Via Poscolle 43 Tel. 0432 25789 - **Varese** 21100 Via Albuzzi 43 Tel. 0332 285039 - **Verona** 37135 Via Francia 21/C Tel. 045 8263001 - **Vicenza** 36100 Piazza Pontelandolfo 9 Tel. 0444 393311

www.pwc.com/it



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

In detail, we performed the following procedures:

- Inquiries of the company's personnel responsible for the preparation of the information included in the Report to understand and evaluate the appropriateness of the methods and reporting policies implemented to comply with the Decree;
- Analysis of the processes performed to gather quantitative and qualitative information disclosed in the Report and test on a sample basis of the relevant support documentation;
- Analytical procedures to identify and discuss any unusual payments in the Report;
- Reconciling the underlying accounting records to the Report.

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

Limited Assurance Conclusion

Based on the procedures we have performed, nothing has come to our attention that causes us to believe that the accompanying Report on payments to governments 2021 of Eni Group for the year ended 31 December 2021 is not prepared, in all material respects, in accordance with the criteria set out in the Decree and with the principles shown in the "Basis of presentation" section of the Report.

Basis of preparation

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

Rome, 1 June 2022

Signed by

Massimiliano Loffredo
(Partner)

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

Report on payments to governments 2021 including information provided on a voluntary basis⁷

| Payments overview 2021 | | | | | | | (€ thousand) |
|------------------------------|------------------------------|------------------|------------------|---------------|---------------|-----------------------------|-------------------|
| Country | Production Entitlement | Taxes | Royalties | Bonuses | Fees | Infrastructure Improvements | Total |
| Europe | | | | | | | |
| Italy | - | 11,532 | 203,823 | - | 14,590 | - | 229,945 |
| Cyprus | - | - | - | - | 519 | - | 519 |
| United Kingdom | - | 76,082 | - | - | 2,324 | - | 78,406 |
| Africa | | | | | | | |
| Algeria | - | 261,266 | 23,950 | 54,738 | - | - | 339,954 |
| Angola | 1,001,574 | 155,157 | 70,809 | 8,708 | 111 | - | 1,236,359 |
| Congo | 96,267 | 153,893 | 148,053 | - | - | - | 398,213 |
| Egypt | - | 659,411 | - | 7,608 | - | - | 667,019 |
| Ghana | 281,094 | - | 98,749 | - | 1,007 | - | 380,850 |
| Ivory Coast | - | - | - | 2,959 | - | - | 2,959 |
| Libya | - | 1,016,906 | 149,269 | - | - | - | 1,166,175 |
| Nigeria | 626,933 | 49,785 | 106,399 | - | 18,581 | - | 801,698 |
| Tunisia | 129,218 | 2,168 | 15,119 | - | - | - | 146,505 |
| Americas | | | | | | | |
| Mexico | 85,292 | - | 28,253 | - | 7,439 | - | 120,984 |
| United States | - | (8,378) | 81,585 | 11,195 | 1,902 | - | 86,304 |
| Asia | | | | | | | |
| China | - | 243 | - | - | - | - | 243 |
| Indonesia | 206,123 | 31,520 | - | 211 | - | - | 237,854 |
| Iraq | 9,182,553 ^{(*) [A]} | 26,635 | - | - | - | - | 9,209,188 |
| Kazakhstan | - | 161,391 | - | - | - | - | 161,391 |
| Oman | - | - | - | - | 422 | - | 422 |
| Pakistan | 28,017 | 1,120 | 5,065 | - | 49 | - | 34,251 |
| Timor Leste | 23,353 | 20,506 | - | - | 471 | - | 44,330 |
| Turkmenistan | 95,611 | - | 5,103 | - | - | - | 100,714 |
| United Arab Emirates | - | 456,545 | 200,186 | 2,959 | 614 | - | 660,304 |
| Australia and Oceania | | | | | | | |
| Australia | - | (3,470) | - | - | 1,250 | - | (2,220) |
| Total | 11,756,035 | 3,072,312 | 1,136,363 | 88,378 | 49,279 | - | 16,102,367 |

(*) Information provided on a voluntary basis

[A] Related to 158,597 KBBL paid in kind corresponding to the entitlements of the State and of the state-owned companies Missan Oil Company and Basra Oil Company.

⁷ For reporting principles see the paragraph "Information provided on a voluntary basis" on page 7. Data has not been verified by the Independent Auditing Firm.



Eni SpA

Headquarters

Piazzale Enrico Mattei, 1 - Rome - Italy

Capital Stock as of December 31, 2021: € 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

segreteria.societaria.azionisti@eni.com

Investor Relations

Piazza Ezio Vanoni, 1 - 20097 San Donato Milanese (Milan)

Tel. +39-0252051651 - Fax +39-0252031929

e-mail: investorrelations@eni.com

Layout and supervision

K-Change - Rome

Printing

Tipografia Facciotti - Rome - Italy



Printed on Fedrigoni Arena paper



ELEMENTAL
CHLORINE
FREE
GUARANTEED



