

Eni

Report on payments to governments  
2022



# 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

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## Introduction

This Report on Payments to Governments of the Eni Group for the year 2022 (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 of December 31, 2022, 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 8-20. 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).

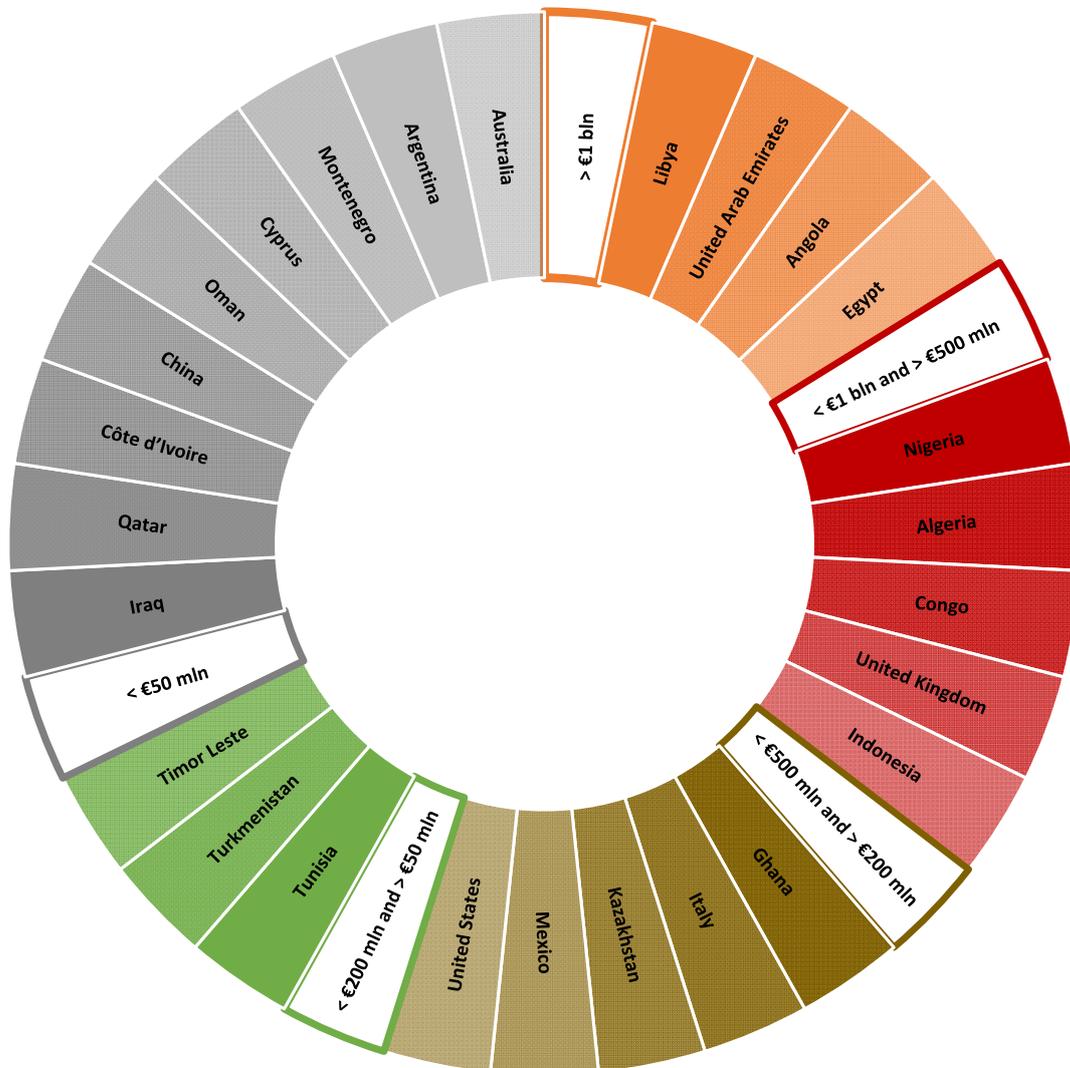
This Report is available for download at Eni’s website: [www.eni.com](http://www.eni.com), under the section Publications/Annual and Quarterly Reports and is also filed with Italian market authorities.

## Eni’s upstream activity

Eni engages in oil (including condensates) and natural gas exploration, development and extractive activities in 37 countries. Hydrocarbon production amounted to 588 million boe in 2022 and hydrocarbon proved reserves were 6.61 billion boe as of December 31, 2022 (both data include Eni’s share of equity-accounted entities).

In 2022, Eni brought an overall value of approximately €11.4 billion to the host countries where it is presently conducting its upstream operations; a total of €26.7 billion including payments reported on a voluntary basis as published in the table on page 23.

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:



Main changes in the 2022 consolidation scope related to: (i) entry in Qatar with the purchase of 3.125% interest in the North Field East LNG project; (ii) the derecognition of the Angolan companies contributed to Azul Energy, the equally owned joint venture by bp (British Petroleum) and Eni, combining the two partners' respective assets in the country, with effect from 1st August 2022; therefore, in line with the consolidated financial statements, Angolan companies' payments are reported up to the loss of control (i.e. for seven months); and (iii) the divestment of the entire upstream activity in Pakistan. Payments of Eni's divested subsidiaries in Pakistan have not been reported in the report due to inability to access relevant data.

## 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.

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.

### 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, prospecting, 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 entity<sup>2</sup>.

### 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. There were no proportionally consolidated entities in the Eni group extractive sector for the year ended December 31, 2022. 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 collected and/or offset 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 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.

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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.

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 unincorporated joint ventures<sup>3</sup> 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 operator<sup>4</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 are disclosed only when Eni has a direct payment obligation towards any governments.

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<sup>5</sup> acting as operator of a mining initiative on behalf of Eni and other partners (which can be both state-owned enterprises or public companies), which are not the holder of the underlying mining license.

## 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 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).

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<sup>3</sup> 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.

<sup>4</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>5</sup> Incorporated Joint Venture means two or more entities jointly carrying on the project through a separate vehicle/legal entity.

Production entitlements arising from activities or interests outside of its home country are excluded. First party<sup>6</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 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. In addition, taxes of the Italian companies include the amount paid by upstream activities as an extraordinary solidarity tax for the year 2022 enacted in Italy by Law no. 51/2022.

- **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, 2022, there were no reportable amounts under this type.

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<sup>6</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.

- **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 because they are not part of the typical streams of payments of the extractive industry towards governments. For the year ended December 31, 2022, 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.

## **Information provided on a voluntary basis**

To the benefit of 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 because Eni is apportioning a share of production to the host government's and related entities' profit oil. The table that includes payments reported on a voluntary basis is published on page 23 and has not been verified by the Independent Auditing Firm.

## Report on payments to governments 2022 of Eni Group

Payments overview 2022							(€ thousand)
Country	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<b>Europe</b>							
Italy	-	44,437	352,273	2,067	11,655	-	410,432
Cyprus	-	-	-	-	519	-	519
Montenegro	-	-	-	-	199	-	199
United Kingdom	-	539,451	-	-	2,856	-	542,307
<b>Africa</b>							
Algeria	-	567,480	63,390	65,077	3,453	-	699,400
Angola	1,013,208	320,725	70,477	-	124	-	1,404,534
Congo	130,020	219,172	218,353	-	-	-	567,545
Côte d'Ivoire	-	-	-	8,072	-	-	8,072
Egypt	-	1,031,099	-	3,851	-	-	1,034,950
Ghana	302,777	-	118,680	-	980	-	422,437
Libya	-	1,917,112	233,899	-	-	-	2,151,011
Nigeria	591,636	109,921	121,114	27,604	45,706	-	895,981
Tunisia	162,273	18,243	15,467	-	-	-	195,983
<b>Americas</b>							
Argentina	-	-	-	-	104	-	104
Mexico	149,435	-	63,088	-	9,738	-	222,261
United States	-	40,343	171,160	-	690	-	212,193
<b>Asia</b>							
China	-	3,112	-	-	-	-	3,112
Indonesia	468,151	69,534	-	-	-	-	537,685
Iraq	-	37,166	-	-	-	-	37,166
Kazakhstan	-	289,524	-	-	-	-	289,524
Oman	-	-	-	-	616	-	616
Qatar	-	-	-	11,873	-	-	11,873
Timor Leste	85,003	65,349	-	-	931	-	151,283
Turkmenistan	153,327	13,637	6,860	-	-	-	173,824
United Arab Emirates	-	1,013,605	399,320	6,647	800	-	1,420,372
<b>Australia and Oceania</b>							
Australia	-	(26,479)	-	-	1,491	-	(24,988)
<b>Total</b>	<b>3,055,830</b>	<b>6,273,431</b>	<b>1,834,081</b>	<b>125,191</b>	<b>79,862</b>	<b>-</b>	<b>11,368,395</b>

# EUROPE

## Italy

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Offshore Adriatic Sea	-	-	177,709	-	7,809	-	185,518
Val D'Agri	-	-	93,859	-	745	-	94,604
Payments not attributable to projects	-	44,437	-	-	-	-	44,437
Sicily	-	-	34,666	2,067	981	-	37,714
Offshore Ionian Sea	-	-	34,053	-	304	-	34,357
Italy onshore	-	-	11,986	-	1,816	-	13,802
<b>Total</b>	-	<b>44,437</b>	<b>352,273</b>	<b>2,067</b>	<b>11,655</b>	-	<b>410,432</b>

### 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	-	44,437	238,787	-	-	-	283,224
Basilicata Region	-	-	65,850	-	-	-	65,850
Sicily Region	-	-	10,958	2,067	55	-	13,080
Municipality of Gela	-	-	10,488	-	-	-	10,488
Central Treasury Bank of Italy	-	-	-	-	10,366	-	10,366
Calabria Region	-	-	6,849	-	-	-	6,849
Municipality of Viggiano	-	-	4,217	-	-	-	4,217
Municipality of Bronte	-	-	3,632	-	-	-	3,632
Municipality of Troina	-	-	3,482	-	-	-	3,482
Municipality of Gagliano	-	-	1,931	-	-	-	1,931
Municipality of Ragusa	-	-	1,665	-	-	-	1,665
Emilia Romagna Region	-	-	1,065	-	-	-	1,065
Municipality of Calvello	-	-	1,064	-	-	-	1,064
Sate property administration	-	-	-	-	966	-	966
Municipality of Grumento Nova	-	-	608	-	-	-	608
Municipality of Marsico Nuovo	-	-	456	-	-	-	456
Municipality of Mazara del Vallo	-	-	273	-	-	-	273
Municipality Marsicovetere	-	-	152	-	-	-	152
Municipality of Montemuro	-	-	152	-	-	-	152
Molise Region	-	-	135	-	-	-	135
Puglia Region	-	-	123	-	-	-	123
Port authority of Adriatic Sea central	-	-	-	-	103	-	103
Municipality of Butera	-	-	82	-	-	-	82
Municipality of Mazzarino	-	-	82	-	-	-	82
Municipality of Trecate	-	-	-	-	72	-	72
Port authority of western Sicilian Sea	-	-	-	-	68	-	68

Municipality of Ravenna	-	-	66	-	-	-	66
Municipality of Nissoria	-	-	55	-	-	-	55
Municipality of Ragalbuto	-	-	55	-	-	-	55
Municipality of Rotello	-	-	24	-	-	-	24
Municipality of Biccari	-	-	13	-	-	-	13
Italian State - Ministero della transizione ecologica	-	-	-	-	8	-	8
Reclamation consortium of Western Romagna	-	-	-	-	7	-	7
Municipality of Volturino	-	-	6	-	-	-	6
Municipality of Alberona	-	-	3	-	-	-	3
Italian Institute for Environmental Protection and Research (ISPRA)	-	-	-	-	3	-	3
Reclamation consortium of Muzza Bassa Lodigiana	-	-	-	-	2	-	2
Reclamation consortium of Marche Region	-	-	-	-	2	-	2
Chieti district	-	-	-	-	2	-	2
Treasury State - Ascoli Piceno district	-	-	-	-	1	-	1
<b>Total</b>	-	<b>44,437</b>	<b>352,273</b>	<b>2,067</b>	<b>11,655</b>	-	<b>410,432</b>

## Cyprus

### Payments per project

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

### 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
<b>Total</b>	-	-	-	-	<b>519</b>	-	<b>519</b>

## Montenegro

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Montenegro exploration projects	-	-	-	-	199	-	199
<b>Total</b>	-	-	-	-	<b>199</b>	-	<b>199</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministry of Finance of Montenegro, Government of Montenegro	-	-	-	-	199	-	199
<b>Total</b>	-	-	-	-	<b>199</b>	-	<b>199</b>

## United Kingdom

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Payments not attributable to projects	-	539,451	-	-	-	-	539,451
United Kingdom exploration projects	-	-	-	-	2,027	-	2,027
P112 Hewett	-	-	-	-	501	-	501
P1476 Block 100/12a Conwy	-	-	-	-	328	-	328
<b>Total</b>	-	<b>539,451</b>	-	-	<b>2,856</b>	-	<b>542,307</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
HM Revenue & Customs	-	539,451	-	-	-	-	539,451
Department of Energy and Climate change	-	-	-	-	2,856	-	2,856
<b>Totale</b>	-	<b>539,451</b>	-	-	<b>2,856</b>	-	<b>542,307</b>

## 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	-	410,792 <sup>[A]</sup>	-	1,216	-	-	412,008
Berkine North ZOI Development	-	60,679	42,079	52,424	2,558	-	157,740
Block 403	-	56,959 <sup>[B]</sup>	687	11,360	-	-	69,006
Berkine North OZOI Development	-	25,083	16,930	77	407	-	42,497
HDLE	-	2,534	1,848	-	-	-	4,382
RET new field	-	2,241	1,585	-	174	-	4,000
Block 405b	-	3,747 <sup>[C]</sup>	-	-	-	-	3,747
Berkine South 1	-	2,658 <sup>[D]</sup>	-	-	-	-	2,658
Rom North	-	2,429	-	-	-	-	2,429
HDLS	-	358	261	-	-	-	619
BKNEP	-	-	-	-	312	-	312
Zas new field	-	-	-	-	2	-	2
<b>Total</b>	-	<b>567,480</b>	<b>63,390</b>	<b>65,077</b>	<b>3,453</b>	-	<b>699,400</b>

#### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Sonatrach	-	474,156 <sup>[E]</sup>	687	65,077	-	-	539,920
Direction Des Grandes Entreprises	-	93,324	62,703	-	3,453	-	159,480
<b>Total</b>	-	<b>567,480</b>	<b>63,390</b>	<b>65,077</b>	<b>3,453</b>	-	<b>699,400</b>

[A] includes 4,163 KBOE paid in kind  
[B] includes 1,220 KBOE paid in kind

[C] includes 49 KBOE paid in kind  
[D] includes 64 KBOE paid in kind

[E] includes 5,496 KBOE paid in kind

# Angola<sup>7</sup>

## Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Block 15/06	1,013,208 <sup>[A]</sup>	44,834	-	-	124	-	1,058,166
Block 0	-	135,861	70,477	-	-	-	206,338
A-LNG	-	106,178	-	-	-	-	106,178
Block 15	-	23,815	-	-	-	-	23,815
Block 14	-	6,486	-	-	-	-	6,486
Block 3	-	3,263	-	-	-	-	3,263
Block 14 K/A-IMI	-	288	-	-	-	-	288
<b>Total</b>	<b>1,013,208</b>	<b>320,725</b>	<b>70,477</b>	<b>-</b>	<b>124</b>	<b>-</b>	<b>1,404,534</b>

## Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Sonangol P&P	816,642 <sup>[B]</sup>	-	-	-	-	-	816,642
Ministério das Finanças	-	317,528	70,477	-	124	-	388,129
Agência Nacional de Petróleo, Gás e Biocombustíveis	196,566 <sup>[C]</sup>	-	-	-	-	-	196,566
Ministry of Petroleum	-	3,197	-	-	-	-	3,197
<b>Totale</b>	<b>1,013,208</b>	<b>320,725</b>	<b>70,477</b>	<b>-</b>	<b>124</b>	<b>-</b>	<b>1,404,534</b>

[A] includes 9,832 KBOE paid in kind

[B] includes 7,883 KBOE paid in kind

[C] includes 1,949 KBOE paid in kind

# Congo

## Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
MARINE XII	21,603 <sup>[A]</sup>	54,951 <sup>[H]</sup>	106,238 <sup>[P]</sup>	-	-	-	182,792
M'BOUNDI	51,630 <sup>[B]</sup>	50,577 <sup>[I]</sup>	53,596 <sup>[Q]</sup>	-	-	-	155,803
Ikalou II	-	51,267 <sup>[J]</sup>	22,769 <sup>[R]</sup>	-	-	-	74,036
MWAFI II	18,725 <sup>[C]</sup>	14,962 <sup>[K]</sup>	9,742 <sup>[S]</sup>	-	-	-	43,429
FOUKANDA II	15,592 <sup>[D]</sup>	12,490 <sup>[L]</sup>	8,093 <sup>[T]</sup>	-	-	-	36,175
MARINE X	3,692 <sup>[E]</sup>	20,349 <sup>[M]</sup>	8,458 <sup>[U]</sup>	-	-	-	32,499
KITINA II	14,673 <sup>[F]</sup>	9,318 <sup>[N]</sup>	6,814 <sup>[V]</sup>	-	-	-	30,805
Other projects	4,105 <sup>[G]</sup>	5,258 <sup>[O]</sup>	2,643 <sup>[W]</sup>	-	-	-	12,006
<b>Total</b>	<b>130,020</b>	<b>219,172</b>	<b>218,353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>567,545</b>

## Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Republique du Congo	38,227 <sup>[X]</sup>	219,172 <sup>[Z]</sup>	218,353 <sup>[AA]</sup>	-	-	-	475,752
Société Nationale des Pétroles du Congo	91,793 <sup>[Y]</sup>	-	-	-	-	-	91,793
<b>Total</b>	<b>130,020</b>	<b>219,172</b>	<b>218,353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>567,545</b>

[A] includes 339 KBOE paid in kind  
 [B] includes 521 KBOE paid in kind  
 [C] includes 198 KBOE paid in kind  
 [D] includes 159 KBOE paid in kind  
 [E] includes 37 KBOE paid in kind  
 [F] includes 147 KBOE paid in kind  
 [G] includes 42 KBOE paid in kind  
 [H] includes 690 KBOE paid in kind  
 [I] includes 494 KBOE paid in kind

[J] includes 522 KBOE paid in kind  
 [K] includes 154 KBOE paid in kind  
 [L] includes 123 KBOE paid in kind  
 [M] includes 203 KBOE paid in kind  
 [N] includes 91 KBOE paid in kind  
 [O] includes 25 KBOE paid in kind  
 [P] includes 1,177 KBOE paid in kind  
 [Q] includes 541 KBOE paid in kind  
 [R] includes 239 KBOE paid in kind

[S] includes 103 KBOE paid in kind  
 [T] includes 82 KBOE paid in kind  
 [U] includes 85 KBOE paid in kind  
 [V] includes 68 KBOE paid in kind  
 [W] includes 26 KBOE paid in kind  
 [X] includes 411 KBOE paid in kind  
 [Y] includes 1,032 KBOE paid in kind  
 [Z] includes 2,302 KBOE paid in kind  
 [AA] includes 2,321 KBOE paid in kind

<sup>7</sup> Reported the 2022 first seven months data.

## Côte d'Ivoire

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Block CI-801	-	-	-	3,324	-	-	3,324
Block CI-401	-	-	-	2,849	-	-	2,849
Block CI-802	-	-	-	1,899	-	-	1,899
<b>Total</b>	-	-	-	<b>8,072</b>	-	-	<b>8,072</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ivory Coast Government	-	-	-	8,072	-	-	8,072
<b>Total</b>	-	-	-	<b>8,072</b>	-	-	<b>8,072</b>

## Egypt

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Sinai	-	486,403	-	-	-	-	486,403
Shorouk	-	310,571	-	-	-	-	310,571
Meleiha	-	67,946	-	-	-	-	67,946
Nidoco	-	53,641	-	-	-	-	53,641
Baltim	-	46,252	-	-	-	-	46,252
North Hammad	-	18,737	-	2,617	-	-	21,354
Ras El Barr	-	19,434	-	-	-	-	19,434
Temsah	-	13,879	-	-	-	-	13,879
Port Said	-	7,021	-	-	-	-	7,021
S Ghara	-	5,643	-	-	-	-	5,643
Western Desert - other projects	-	1,572	-	1,234	-	-	2,806
<b>Total</b>	-	<b>1,031,099</b>	-	<b>3,851</b>	-	-	<b>1,034,950</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Egyptian Tax Authority	-	1,031,099	-	-	-	-	1,031,099
EGAS	-	-	-	2,617	-	-	2,617
EGPC	-	-	-	1,234	-	-	1,234
<b>Total</b>	-	<b>1,031,099</b>	-	<b>3,851</b>	-	-	<b>1,034,950</b>

## Ghana

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Offshore Cape Three Point	302,777 <sup>[A]</sup>	-	118,680 <sup>[B]</sup>	-	770	-	422,227
Ghana exploration projects	-	-	-	-	142	-	142
Payments not attributable to projects	-	-	-	-	68	-	68
<b>Total</b>	<b>302,777</b>	<b>-</b>	<b>118,680</b>	<b>-</b>	<b>980</b>	<b>-</b>	<b>422,437</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ghana National Petroleum Corporation	302,777 <sup>[A]</sup>	-	118,680 <sup>[B]</sup>	-	-	-	421,457
Environmental Protection Agency	-	-	-	-	475	-	475
Maritime Authority	-	-	-	-	291	-	291
Revenue Authority	-	-	-	-	109	-	109
Petroleum Commission	-	-	-	-	68	-	68
Nuclear Authority	-	-	-	-	19	-	19
Ellembelle District Assembly	-	-	-	-	15	-	15
Ahanta West District Assembly	-	-	-	-	3	-	3
<b>Total</b>	<b>302,777</b>	<b>-</b>	<b>118,680</b>	<b>-</b>	<b>980</b>	<b>-</b>	<b>422,437</b>

[A] includes 4,302 KBOE paid in kind

[B] includes 1,542 KBOE paid in kind

## Libya

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Mellitah Complex	-	1,859,035 <sup>[A]</sup>	226,917 <sup>[C]</sup>	-	-	-	2,085,952
Area B	-	58,077 <sup>[B]</sup>	6,982 <sup>[D]</sup>	-	-	-	65,059
<b>Total</b>	<b>-</b>	<b>1,917,112</b>	<b>233,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,151,011</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Oil Corporation	-	1,917,112 <sup>[E]</sup>	233,899 <sup>[F]</sup>	-	-	-	2,151,011
<b>Total</b>	<b>-</b>	<b>1,917,112</b>	<b>233,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,151,011</b>

[A] includes 30,249 KBOE paid in kind

[B] includes 660 KBOE paid in kind

[C] includes 3,657 KBOE paid in kind

[D] includes 85 KBOE paid in kind

[E] includes 30,909 KBOE paid in kind

[F] includes 3,742 KBOE paid in kind

## Nigeria

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
NAOC JV (Land/swamp areas)	562,552 <sup>[A]</sup>	-	33,722	-	40,262	-	636,536
Nigeria Deep Offshore (OML 125)	29,084 <sup>[B]</sup>	54,310 <sup>[C]</sup>	59,147 <sup>[D]</sup>	27,604	5,444	-	175,589
Payments not attributable to projects	-	55,611	-	-	-	-	55,611
SPDC JV	-	-	28,245	-	-	-	28,245
<b>Total</b>	<b>591,636</b>	<b>109,921</b>	<b>121,114</b>	<b>27,604</b>	<b>45,706</b>	<b>-</b>	<b>895,981</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Nigerian National Petroleum Corporation	591,636 <sup>[E]</sup>	49,508 <sup>[C]</sup>	59,147 <sup>[D]</sup>	-	-	-	709,291
Department of Petroleum Resources	-	-	61,967	-	1,516	-	63,483
Federal Inland Revenue Service	-	60,413	-	-	-	-	60,413
Niger Delta Development Commission	-	-	-	-	42,291	-	42,291
Federal Government of Nigeria	-	-	-	27,604	1,899	-	29,503
<b>Total</b>	<b>591,636</b>	<b>109,921</b>	<b>121,114</b>	<b>27,604</b>	<b>45,706</b>	<b>-</b>	<b>895,981</b>

[A] includes 20,062 KBOE paid in kind  
[B] includes 293 KBOE paid in kind

[C] includes 535 KBOE paid in kind  
[D] includes 635 KBOE paid in kind

[E] includes 20,355 KBOE paid in kind

**Tunisia****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
ADAM	70,897 <sup>[A]</sup>	9,952	3,990 <sup>[F]</sup>	-	-	-	84,839
Tunisia South (Djebel Grouz + Oued Zar + MLD)	52,762 <sup>[B]</sup>	5,970	8,218 <sup>[G]</sup>	-	-	-	66,950
Tunisia North (Baraka + Maamoura + Mahres)	23,792 <sup>[C]</sup>	45	2,307 <sup>[H]</sup>	-	-	-	26,144
BOCHRA	10,926 <sup>[D]</sup>	1,170	680 <sup>[I]</sup>	-	-	-	12,776
ABIR	3,896 <sup>[E]</sup>	1,106	272 <sup>[J]</sup>	-	-	-	5,274
<b>Total</b>	<b>162,273</b>	<b>18,243</b>	<b>15,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195,983</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Entreprise Tunisienne d'Activités Pétrolières	162,273 <sup>[K]</sup>	-	10,478 <sup>[L]</sup>	-	-	-	172,751
Recette des finances	-	18,243	4,989	-	-	-	23,232
<b>Total</b>	<b>162,273</b>	<b>18,243</b>	<b>15,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195,983</b>

[A] includes 1,053 KBOE paid in kind  
[B] includes 632 KBOE paid in kind  
[C] includes 311 KBOE paid in kind  
[D] includes 178 KBOE paid in kind

[E] includes 63 KBOE paid in kind  
[F] includes 22 KBOE paid in kind  
[G] includes 70 KBOE paid in kind  
[H] includes 13 KBOE paid in kind

[I] includes 3 KBOE paid in kind  
[J] includes 1 KBOE paid in kind  
[K] includes 2,237 KBOE paid in kind  
[L] includes 109 KBOE paid in kind

**AMERICAS****Argentina****Payments per project**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Block MLO 124	-	-	-	-	104	-	104
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104</b>	<b>-</b>	<b>104</b>

**Payments per government**

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Secretaría de Energía	-	-	-	-	104	-	104
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104</b>	<b>-</b>	<b>104</b>

## Mexico

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Area 1	149,435 <sup>[A]</sup>	-	63,088 <sup>[B]</sup>	-	309	-	212,832
Mexico exploration projects	-	-	-	-	9,429	-	9,429
<b>Total</b>	<b>149,435</b>	<b>-</b>	<b>63,088</b>	<b>-</b>	<b>9,738</b>	<b>-</b>	<b>222,261</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Fondo mexicano del Petroleo	149,435 <sup>[A]</sup>	-	63,088 <sup>[B]</sup>	-	4,468	-	216,991
Secretaria de Hacienda y Credito Publico	-	-	-	-	5,270	-	5,270
<b>Total</b>	<b>149,435</b>	<b>-</b>	<b>63,088</b>	<b>-</b>	<b>9,738</b>	<b>-</b>	<b>222,261</b>

[A] includes 2,025 KBOE paid in kind

[B] includes 755 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	-	36,084	122,065	-	645	-	158,794
Gulf of Mexico	-	(208)	49,095	-	45	-	48,932
Payments not attributable to projects	-	4,467	-	-	-	-	4,467
<b>Total</b>	<b>-</b>	<b>40,343</b>	<b>171,160</b>	<b>-</b>	<b>690</b>	<b>-</b>	<b>212,193</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
State of Alaska Department of Natural Resources	-	-	122,065	-	645	-	122,710
Office of Natural Resources Revenue (US)	-	-	49,095	-	-	-	49,095
State of Alaska	-	36,084	-	-	-	-	36,084
U.S. Department of Treasury	-	3,798	-	-	-	-	3,798
State of Texas	-	669	-	-	-	-	669
Louisiana Environmental Monitoring Inc	-	-	-	-	45	-	45
State of Louisiana	-	(208)	-	-	-	-	(208)
<b>Total</b>	<b>-</b>	<b>40,343</b>	<b>171,160</b>	<b>-</b>	<b>690</b>	<b>-</b>	<b>212,193</b>

## ASIA

### China

#### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
China exploration projects	-	3,112	-	-	-	-	3,112
<b>Total</b>	<b>-</b>	<b>3,112</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,112</b>

#### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Government Agency	-	3,112	-	-	-	-	3,112
<b>Total</b>	-	<b>3,112</b>	-	-	-	-	<b>3,112</b>

## Indonesia

#### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
East Sepinggan	343,227	69,362	-	-	-	-	412,589
Jangkrik	124,924 <sup>[A]</sup>	172	-	-	-	-	125,096
<b>Total</b>	<b>468,151</b>	<b>69,534</b>	-	-	-	-	<b>537,685</b>

#### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
SKKMIGAS (Satuan Kerja Khusus Pelaksana Kegiatan Hulu Migas)	243,716	-	-	-	-	-	243,716
PT Pertamina Hulu Energi East Sepinggan	136,152	-	-	-	-	-	136,152
PT Saka Energi Muara Bakau	88,283 <sup>[A]</sup>	-	-	-	-	-	88,283
State Treasury, Ministry of Finance of Republic of Indonesia	-	69,534	-	-	-	-	69,534
<b>Total</b>	<b>468,151</b>	<b>69,534</b>	-	-	-	-	<b>537,685</b>

[A] includes 17 KBOE paid in kind

## Iraq

#### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Zubair	-	37,166	-	-	-	-	37,166
<b>Total</b>	-	<b>37,166</b>	-	-	-	-	<b>37,166</b>

#### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
General Commission for Taxes	-	37,166	-	-	-	-	37,166
<b>Total</b>	-	<b>37,166</b>	-	-	-	-	<b>37,166</b>

## Kazakhstan

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Karachaganak	-	289,524	-	-	-	-	289,524
<b>Total</b>	-	<b>289,524</b>	-	-	-	-	<b>289,524</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Treasury Committee of the Ministry of Finance	-	289,524	-	-	-	-	289,524
<b>Total</b>	-	<b>289,524</b>	-	-	-	-	<b>289,524</b>

## Oman

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Block 47	-	-	-	-	237	-	237
Block 77	-	-	-	-	237	-	237
Block 52	-	-	-	-	142	-	142
<b>Total</b>	-	-	-	-	<b>616</b>	-	<b>616</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Ministry of Finance	-	-	-	-	616	-	616
<b>Total</b>	-	-	-	-	<b>616</b>	-	<b>616</b>

## Qatar

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
North Field East	-	-	-	11,873	-	-	11,873
<b>Total</b>	-	-	-	<b>11,873</b>	-	-	<b>11,873</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
QatarEnergy Oil and Gas	-	-	-	11,873	-	-	11,873
<b>Total</b>	-	-	-	<b>11,873</b>	-	-	<b>11,873</b>

## Timor Leste

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
JPDA 03-13 Bayu Undan	85,003	65,349	-	-	7	-	150,359
Bonaparte Basin - other projects	-	-	-	-	910	-	910
Payments not attributable to projects	-	-	-	-	14	-	14
<b>Total</b>	<b>85,003</b>	<b>65,349</b>	<b>-</b>	<b>-</b>	<b>931</b>	<b>-</b>	<b>151,283</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Petroleum Authority	85,003	-	-	-	931	-	85,934
National Directorate of Petroleum and Mineral Revenue	-	65,349	-	-	-	-	65,349
<b>Total</b>	<b>85,003</b>	<b>65,349</b>	<b>-</b>	<b>-</b>	<b>931</b>	<b>-</b>	<b>151,283</b>

## Turkmenistan

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Nebit Dag	153,327 <sup>[A]</sup>	13,637	6,860 <sup>[B]</sup>	-	-	-	173,824
<b>Total</b>	<b>153,327</b>	<b>13,637</b>	<b>6,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>173,824</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Turkmennebit	153,327 <sup>[A]</sup>	-	6,860 <sup>[B]</sup>	-	-	-	160,187
Turkmenistan State treasury	-	13,637	-	-	-	-	13,637
<b>Total</b>	<b>153,327</b>	<b>13,637</b>	<b>6,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>173,824</b>

[A] includes 1,822 KBOE paid in kind

[B] includes 82 KBOE paid in kind

## United Arab Emirates

### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Umm Shaif and Nasr	-	630,168	256,661	-	-	-	886,829
Lower Zakum	-	383,437	140,582	-	-	-	524,019
RAK Block A	-	-	-	6,647	438	-	7,085
Sharjah	-	-	2,077	-	164	-	2,241
RAK Exploration Block 7	-	-	-	-	198	-	198
<b>Total</b>	<b>-</b>	<b>1,013,605</b>	<b>399,320</b>	<b>6,647</b>	<b>800</b>	<b>-</b>	<b>1,420,372</b>

### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Emirate of Abu Dhabi - Department of Finance	-	1,013,605	397,243	-	-	-	1,410,848
Emirate of Ras Al Khaimah - Petroleum Authority	-	-	-	6,647	636	-	7,283
Emirate of Sharjah - Petroleum Council	-	-	2,077	-	-	-	2,077
Sharjah National Oil Corporation	-	-	-	-	164	-	164
<b>Total</b>	<b>-</b>	<b>1,013,605</b>	<b>399,320</b>	<b>6,647</b>	<b>800</b>	<b>-</b>	<b>1,420,372</b>

## AUSTRALIA AND OCEANIA

### Australia

#### Payments per project

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
Bonaparte Basin	-	-	-	-	1,219	-	1,219
Payments not attributable to projects	-	-	-	-	1	-	1
JPDA 03-13 Bayu Undan	-	(1,831)	-	-	1	-	(1,830)
Carnarvon Basin	-	(24,648)	-	-	270	-	(24,378)
<b>Total</b>	-	<b>(26,479)</b>	-	-	<b>1,491</b>	-	<b>(24,988)</b>

#### Payments per government

	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<i>(in EUR thousand)</i>							
National Offshore Petroleum Safety Environ.l Manag. Auth.	-	-	-	-	649	-	649
National Offshore Petroleum Titles Administrator	-	-	-	-	578	-	578
Australian Tax Office	-	(26,479)	-	-	264	-	(26,215)
<b>Total</b>	-	<b>(26,479)</b>	-	-	<b>1,491</b>	-	<b>(24,988)</b>

## Independent limited assurance report



### INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON THE "REPORT ON PAYMENTS TO GOVERNMENTS 2022 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 2022 of Eni Group" (hereinafter also the "Report") for the year ended 31 December 2022, 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 preparation" 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 Management 1 (ISQM 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 Financial Information ("ISAE 3000 revised") issued by the International Auditing and Assurance Standards Board for limited assurance engagements. That standard requires that we plan and perform procedures to obtain limited assurance about whether the Report is free from material misstatement.

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#### PricewaterhouseCoopers SpA

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



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

In detail, we performed the following procedures:

- Inquiries of the Eni's personnel responsible for the preparation of the information included in the Report to understand and evaluate the appropriateness of the methods and reporting policies implemented to comply with the Decree;
- 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 2022 of Eni Group" for the year ended 31 December 2022 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 preparation" 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, 22 June 2023

PricewaterhouseCoopers SpA

*Signed by*

Massimiliano Loffredo  
(Partner)

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

## Report on payments to governments 2022 including information provided on a voluntary basis<sup>8</sup>

Payments overview 2022							(€ thousand)
Country	Production Entitlement	Taxes	Royalties	Bonuses	Fees	Infrastructure Improvements	Total
<b>Europe</b>							
Italy	-	44,437	352,273	2,067	11,655	-	410,432
Cyprus	-	-	-	-	519	-	519
Montenegro	-	-	-	-	199	-	199
United Kingdom	-	539,451	-	-	2,856	-	542,307
<b>Africa</b>							
Algeria	-	567,480	63,390	65,077	3,453	-	699,400
Angola	1,013,208	320,725	70,477	-	124	-	1,404,534
Congo	130,020	219,172	218,353	-	-	-	567,545
Côte d'Ivoire	-	-	-	8,072	-	-	8,072
Egypt	-	1,031,099	-	3,851	-	-	1,034,950
Ghana	302,777	-	118,680	-	980	-	422,437
Libya	-	1,917,112	233,899	-	-	-	2,151,011
Nigeria	591,636	109,921	121,114	27,604	45,706	-	895,981
Tunisia	162,273	18,243	15,467	-	-	-	195,983
<b>Americas</b>							
Argentina	-	-	-	-	104	-	104
Mexico	149,435	-	63,088	-	9,738	-	222,261
United States	-	40,343	171,160	-	690	-	212,193
<b>Asia</b>							
China	-	3,112	-	-	-	-	3,112
Indonesia	468,151	69,534	-	-	-	-	537,685
Iraq	15,340,121 <sup>(*) [A]</sup>	37,166	-	-	-	-	15,377,287
Kazakhstan	-	289,524	-	-	-	-	289,524
Oman	-	-	-	-	616	-	616
Qatar	-	-	-	11,873	-	-	11,873
Timor Leste	85,003	65,349	-	-	931	-	151,283
Turkmenistan	153,327	13,637	6,860	-	-	-	173,824
United Arab Emirates	-	1,013,605	399,320	6,647	800	-	1,420,372
<b>Australia and Oceania</b>							
Australia	-	(26,479)	-	-	1,491	-	(24,988)
<b>Total</b>	<b>18,395,951</b>	<b>6,273,431</b>	<b>1,834,081</b>	<b>125,191</b>	<b>79,862</b>	<b>-</b>	<b>26,708,516</b>

(\*) Information provided on a voluntary basis

[A] Related to 167,913 KBBL paid in kind corresponding to the entitlements of the State and of the state-owned companies Missan Oil Company and Basra Oil Company.

<sup>8</sup> 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, 2022: € 4,005,358,876.00 fully paid

Tax identification number 00484960588

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