Annex

ANNEX TO THE NOTES ON CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2024

Investments owned by Eni SpA as of December 31, 2024

In accordance with the provisions of articles 38 and 39 of the Legislative Decree No. 127/1991 and Consob communication No. DEM/6064293 of July 28, 2006, the list of subsidiaries, joint arrangements and associates and significant investments owned by Eni SpA as of December 31, 2024, is presented below. Companies are divided by business segment and, within each segment, they are ordered between Italy and outside Italy and alphabetically.

For each company are indicated: company name, registered head office, operating office, share capital, shareholders and percentage of ownership; for consolidated subsidiaries is indicated the equity ratio attributable to Eni; for unconsolidated investments owned by consolidated companies is indicated the valuation method. In the footnotes are indicated which investments are listed in the Italian regulated markets or in other regulated markets of the European Union and the percentage of the ordinary voting rights entitled to shareholders if different from the percentage of ownership. The currency codes indicated are reported in accordance with the International Standard ISO 4217.

As of December 31, 2024, the breakdown of the companies owned by Eni is provided in the table below:

	Subsidiaries			Joint arrangements and associates			Other significant investments[a]		
	Italy	Outside Italy	Total	Italy	Outside Italy	Total	Italy	Outside Italy	Total
Fully consolidated subsidiaries	**98**	**304**	**402**						
Consolidated joint operations				**4**	**7**	**11**			
Investments owned by consolidated companies[b]									
Equity-accounted investments	13	57	70	25	79	104			
Investments at cost	4	3	7	2	24	26			
Investments at fair value							4	19	23
	17	**60**	**77**	**27**	**103**	**130**	**4**	**19**	**23**
Investments owned by unconsolidated companies									
Owned by controlled companies					3	3			
Owned by joint arrangements				1	8	9			
				1	**11**	**12**			
Total	**115**	**364**	**479**	**32**	**121**	**153**	**4**	**19**	**23**

(a) Relate to investments other than subsidiaries, joint arrangements and associates with an ownership interest greater than 2% for listed companies or 10% for unlisted companies.
(b) Investments in subsidiaries accounted using the equity method and at cost relate to non-significant companies.

SUBSIDIARIES RESIDENT IN STATES OR TERRITORY WITH A PRIVILEGED TAX REGIME

Legislative Decree of December 17, 2023 no. 209, containing the rules for implementing the tax reform on international taxation, amended the regulations referred to in art. 167 of the Presidential Decree n. 917 of December 22, 1986.

The provisions regarding foreign subsidiaries (so-called CFC), apply if the non-resident controlled entities jointly integrate the following conditions: a) they are subject to effective taxation of less than 15 percent (equal to the ratio between the sum of current taxes, the deferred tax asset and liabilities in their financial statements and the pre-tax profit for the year resulting from the aforementioned financial statements), and to an effective taxation lower than half of that to which they would have been subject if resident in Italy; b) over a third of the subject's incomes fall into one or more of the following categories: interests, royalties, dividends, financial leasing income, income from insurance and banking activities, income from services and sale of intragroup assets with low or zero economic value added.

As of December 31, 2024, Eni controls 3 companies that benefit from a privileged tax regime. These 3 companies are subject to taxation in Italy because they are included in Eni's tax return.

No subsidiary that benefits from a privileged tax regime has issued financial instruments. All the financial statements for 2024 are subject to external audit.

PARENT COMPANY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership
Eni SpA(#)	Rome	Italy	EUR	4,005,358,876	Cassa Depositi e Prestiti SpA	28.50
					Ministero dell'Economia e delle Finanze	2.00
					Eni SpA	6.18
					Other shareholders	63.32

SUBSIDIARIES

EXPLORATION & PRODUCTION

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Eni Marine Services SpA	San Donato Milanese (MI)	Italy	EUR	100,000	Eni SpA	100.00	100.00	F.C.
Eni Mediterranea Idrocarburi SpA	Gela (CL)	Italy	EUR	5,200,000	Eni SpA	100.00	100.00	F.C.
Eni Mozambico SpA	San Donato Milanese (MI)	Mozambique	EUR	200,000	Eni SpA	100.00	100.00	F.C.
Eni Natural Energies Italia Srl (former Eni Energia Italia Srl)	San Donato Milanese (MI)	Italy	EUR	50,000	Eni Natural Energies SpA	100.00		Co.
Eni Natural Energies Mozambico Srl	San Donato Milanese (MI)	Mozambique	EUR	100,000	Eni Natural Energies SpA	100.00	100.00	F.C.
Eni Natural Energies SpA	San Donato Milanese (MI)	Italy	EUR	100,000	Eni SpA	100.00	100.00	F.C.
EniProgetti SpA	Venezia Marghera (VE)	Italy	EUR	2,064,000	Eni SpA	100.00	100.00	F.C.
Eni Timor Leste SpA	San Donato Milanese (MI)	East Timor	EUR	4,386,849	Eni SpA	100.00		Eq.
Eni Trade & Biofuels SpA	Rome	Italy	EUR	22,568,759	Eni SpA	100.00	100.00	F.C.
Floaters SpA	San Donato Milanese (MI)	Italy	EUR	200,120,000	Eni SpA	100.00	100.00	F.C.
Ieoc SpA	San Donato Milanese (MI)	Italy	EUR	1,518,000	Eni SpA	100.00		Eq.
Società Petrolifera Italiana SpA	San Donato Milanese (MI)	Italy	EUR	3,652,000	Eni SpA Third parties	99.96 0.04	99.96	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(#) Company with shares listed on regulated market of Italy or of other EU Countries.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	%Equity ratio	Consolidation or valutation method(*)
Agip Caspian Sea BV	Amsterdam (Netherlands)	Kazakhstan	EUR	20,005	Eni International BV	100.00	100.00	F.C.
Agip Energy and Natural Resources (Nigeria) Ltd	Abuja (Nigeria)	Nigeria	NGN	100,000,000	Eni International BV Eni Oil Holdings BV	95.00 5.00	100.00	F.C.
Agip Karachaganak BV	Amsterdam (Netherlands)	Kazakhstan	EUR	20,005	Eni International BV	100.00	100.00	F.C.
Bacton CCS Ltd	London (United Kingdom)	United Kingdom	GBP	65,310,000	Eni CCUS H. Ltd	100.00	100.00	F.C.
Burren Energy (Bermuda) Ltd(1)	Hamilton (Bermuda)	United Kingdom	USD	12,002	Burren Energy Plc	100.00	100.00	F.C.
Burren Energy (Egypt) Ltd	London (United Kingdom)	Egypt	GBP	2	Burren Energy Plc	100.00		Eq.
Burren Energy Congo Ltd(2)	Road Town (British Virgin Islands)	Republic of the Congo	USD	50,000	Burren En. (Berm) Ltd	100.00	100.00	F.C.
Burren Energy India Ltd	London (United Kingdom)	United Kingdom	GBP	2	Burren Energy Plc	100.00	100.00	F.C.
Burren Energy Plc	London (United Kingdom)	United Kingdom	GBP	28,819,023	Eni UK Holding Plc Eni UK Ltd	99.99 (..)	100.00	F.C.
Eni Abu Dhabi BV(3)	Amsterdam (Netherlands)	United Arab Emirates	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Albania BV	Amsterdam (Netherlands)	Albania	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Algeria Exploration BV	Amsterdam (Netherlands)	Algeria	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Algeria Ltd Sàrl	Luxembourg (Luxembourg)	Algeria	USD	20,000	Eni Oil Holdings BV	100.00		Eq.
Eni Algeria Production BV	Amsterdam (Netherlands)	Algeria	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Ambalat Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni America Ltd	Dover (USA)	USA	USD	72,000	Eni UHL Ltd	100.00	100.00	F.C.
Eni Argentina Exploración y Explotación SA	Buenos Aires (Argentina)	Argentina	ARS	36,864,768,292	Eni International BV Eni Oil Holdings BV	95.00 5.00	100.00	F.C.
Eni Arguni I Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni Australia BV	Amsterdam (Netherlands)	Australia	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Australia Ltd	London (United Kingdom)	Australia	GBP	20,000,000	Eni International BV	100.00	100.00	F.C.
Eni Bahrain BV	Amsterdam (Netherlands)	Bahrain	EUR	20,000	Eni International BV	100.00		Eq.
Eni BB Petroleum Inc	Dover (USA)	USA	USD	1,000	Eni Petroleum Co Inc	100.00	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(1) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917. The company is fiscally resident in the United Kingdom.
(2) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company operates with permanent establishment in Congo and the tax rate is not lower than 50% of that current in Italy.
(3) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company operates with permanent establishment in the United Arab Emirates and the nominal tax rate is not lower than 50% of that current in Italy.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	%Equity ratio	Consolidation or valutation method(*)
Eni BTC Ltd	London (United Kingdom)	United Kingdom	GBP	1	Eni International BV	100.00		Eq.
Eni Bukat Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni Canada Holding Ltd	Calgary (Canada)	Canada	USD	3,938,200,001	Eni International BV	100.00	100.00	F.C.
Eni CBM Ltd	London (United Kingdom)	Indonesia	USD	2,210,728	Eni Lasmo Plc	100.00		Eq.
Eni CCUS Holding Ltd	London (United Kingdom)	United Kingdom	GBP	255,020,000	Eni UK Ltd	100.00	100.00	F.C.
Eni China BV	Amsterdam (Netherlands)	China	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Congo SAU	Pointe-Noire (Republic of the Congo)	Republic of the Congo	USD	500,000	Eni E&P Holding BV	100.00	100.00	F.C.
Eni Côte d'Ivoire Ltd	London (United Kingdom)	Ivory Coast	GBP	1	Eni Lasmo Plc	100.00	100.00	F.C.
Eni Cyprus Ltd	Nicosia (Cyprus)	Cyprus	EUR	2,014	Eni International BV	100.00	100.00	F.C.
Eni do Brasil Investimentos em Exploração e Produção de Petróleo Ltda (in liquidation)	Rio de Janeiro (Brazil)	Brazil	BRL	1,597,792,240	Eni International BV Eni Oil Holdings BV	99.99 (..)		Co.
Eni East Ganal Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni East Med BV	Amsterdam (Netherlands)	Netherlands	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni East Sepinggan Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni Energy Alam El Shawish BV	The Hague (Netherlands)	Egypt	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Arguni I BV	The Hague (Netherlands)	Indonesia	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Ashrafi BV	The Hague (Netherlands)	Egypt	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Australia Pty Ltd	Perth (Australia)	Australia	USD	540,000,001	Eni En. Holding NL BV	100.00	100.00	F.C.
Eni Energy Bonaparte Pty Ltd	Perth (Australia)	Australia	AUD	1	Eni En. Australia Pty Ltd	100.00	100.00	F.C.
Eni Energy Bondco Ltd (in liquidation)	London (United Kingdom)	United Kingdom	GBP	1	Eni En. Group Midco Ltd	100.00	100.00	F.C.
Eni Energy Brasil Participações Ltda	Rio de Janeiro (Brazil)	Brazil	BRL	60,000,000	Eni En. Holding NL BV Eni En. E&P Hold. NL BV	99.00 1.00	100.00	F.C.
Eni Energy Capital Ltd (in liquidation)	London (United Kingdom)	United Kingdom	USD	2	Eni Energy Finance Ltd	100.00	100.00	F.C.
Eni Energy E&P Holding Netherlands BV	The Hague (Netherlands)	Netherlands	EUR	18,200	Eni En. Holding NL BV	100.00	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	%Equity ratio	Consolidation or valutation method(*)
Eni Energy East Ganal BV	The Hague (Netherlands)	Indonesia	EUR	100	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy East Sepinggan BV	The Hague (Netherlands)	Indonesia	EUR	100	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Egypt BV	The Hague (Netherlands)	Egypt	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Exploration BV	The Hague (Netherlands)	Netherlands	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Facilities Netherlands BV	The Hague (Netherlands)	Netherlands	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Finance Ltd	London (United Kingdom)	United Kingdom	USD	3	Eni Energy Group H. Ltd	100.00	100.00	F.C.
Eni Energy France SAS	Neuilly-Sur-Seine (France)	France	EUR	137,740	Eni En. International SAS	100.00	100.00	F.C.
Eni Energy Germany BV	The Hague (Netherlands)	Germany	EUR	100	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Group Holdings Ltd	London (United Kingdom)	United Kingdom	USD	1	Eni En. Group Midco Ltd	100.00	100.00	F.C.
Eni Energy Group Ltd	London (United Kingdom)	United Kingdom	USD	0.01	Eni International BV	100.00	100.00	F.C.
Eni Energy Group Midco Ltd	London (United Kingdom)	United Kingdom	USD	1	Eni Energy Group Ltd	100.00	100.00	F.C.
Eni Energy Group Resourcing Ltd	London (United Kingdom)	United Kingdom	GBP	1	Eni Energy Group H. Ltd	100.00	100.00	F.C.
Eni Energy Holding Netherlands BV	The Hague (Netherlands)	Netherlands	EUR	764,342,437.50	Eni International BV	100.00	100.00	F.C.
Eni Energy Hydrogen BV	The Hague (Netherlands)	Netherlands	EUR	100	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Hydrogen Ltd (in liquidation)	London (United Kingdom)	United Kingdom	GBP	1	Eni Energy Group H. Ltd	100.00	100.00	F.C.
Eni Energy International SAS	Neuilly-Sur-Seine (France)	France	EUR	196,184.08	Eni Energy Group H. Ltd	100.00	100.00	F.C.
Eni Energy Jakarta BV	The Hague (Netherlands)	Indonesia	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Muara Bakau BV	The Hague (Netherlands)	Indonesia	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Netherlands Administration BV	The Hague (Netherlands)	Netherlands	EUR	1	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy Netherlands BV	The Hague (Netherlands)	Netherlands	EUR	113,500	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy North Ganal BV	The Hague (Netherlands)	Indonesia	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy North West El Amal BV	The Hague (Netherlands)	Egypt	EUR	100	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	%Equity ratio	Consolidation or valutation method(*)
Eni Energy Participation Netherlands BV	The Hague (Netherlands)	Netherlands	EUR	36,320	Eni Energy NL BV	100.00	100.00	F.C.
Eni Energy Russia BV	Amsterdam (Netherlands)	Netherlands	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Energy Touat Holding BV	The Hague (Netherlands)	Netherlands	EUR	100	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Energy West Ganal BV	The Hague (Netherlands)	Indonesia	EUR	18,000	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni Exploration & Production Holding BV	Amsterdam (Netherlands)	Netherlands	EUR	29,832,777.12	Eni International BV	100.00	100.00	F.C.
Eni Ganal Deepwater Ltd(4)	Hamilton (Bermuda)	Indonesia	USD	12,700	Eni Lasmo Plc	100.00	100.00	F.C.
Eni Ganal Ltd	London (United Kingdom)	Indonesia	GBP	2	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni Gas & Power LNG Australia BV	Amsterdam (Netherlands)	Australia	EUR	1,013,439	Eni International BV	100.00	100.00	F.C.
Eni Ghana Exploration and Production Ltd	Accra (Ghana)	Ghana	GHS	21,412,500	Eni International BV	100.00	100.00	F.C.
Eni GoM Llc	Dover (USA)	USA	USD	5,000	Eni Marketing Inc	100.00	100.00	F.C.
Eni Hewett Ltd	Aberdeen (United Kingdom)	United Kingdom	GBP	3,036,000	Eni UK Ltd	100.00	100.00	F.C.
Eni Hydrocarbons Venezuela Ltd	London (United Kingdom)	Venezuela	GBP	8,050,500	Eni Lasmo Plc	100.00		Eq.
Eni In Amenas Ltd	Aberdeen (United Kingdom)	Algeria	USD	1	Eni Algeria Expl.BV	100.00	100.00	F.C.
Eni In Salah Ltd(5)	Nassau (Bahamas)	Algeria	USD	1,002	Eni IS Exploration Ltd Eni Algeria Expl.BV	60.48 39.52	100.00	F.C.
Eni India Ltd	London (United Kingdom)	India	GBP	1	Eni Lasmo Plc	100.00		Eq.
Eni Indonesia Ltd	London (United Kingdom)	Indonesia	GBP	100	Eni ULX Ltd	100.00	100.00	F.C.
Eni Indonesia Ots 1 Ltd(6)	George Town (Cayman Islands)	Indonesia	USD	1.01	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni International NA NV Sàrl	Luxembourg (Luxembourg)	United Kingdom	USD	25,000	Eni International BV	100.00	100.00	F.C.
Eni Investments Plc	London (United Kingdom)	United Kingdom	GBP	750,050,000	Eni SpA Eni UK Ltd	99.99 (..)	100.00	F.C.
Eni Iran BV	Amsterdam (Netherlands)	Iran	EUR	20,000	Eni International BV	100.00		Eq.
Eni Iraq BV	Amsterdam (Netherlands)	Iraq	EUR	20,000	Eni International BV	100.00	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(4) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company operates with permanent establishment in Indonesia and the nominal tax rate is not lower than 50% of that current in Italy.
(5) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company operates with permanent establishment in Algeria and the nominal tax rate is not lower than 50% of that current in Italy.
(6) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company is fiscally resident in the United Kingdom and operates with a permanent establishment in Indonesia with a tax rate not lower than 50% of that current in Italy.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	%Equity ratio	Consolidation or valutation method(*)
Eni IS Exploration Ltd	London (United Kingdom)	United Kingdom	GBP	1	Eni Algeria Expl.BV	100.00	100.00	F.C.
Eni Isatay BV	Amsterdam (Netherlands)	Kazakhstan	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni JPDA 03-13 Ltd	London (United Kingdom)	Australia	GBP	250,000	Eni International BV	100.00	100.00	F.C.
Eni JPDA 06-105 Pty Ltd	Perth (Australia)	Australia	AUD	80,830,576	Eni International BV	100.00	100.00	F.C.
Eni Kenya BV	Amsterdam (Netherlands)	Kenya	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Krueng Mane Ltd	London (United Kingdom)	Indonesia	GBP	2	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni Lasmo Plc	London (United Kingdom)	United Kingdom	GBP	337,638,724.25	Eni Investments Plc Eni UK Ltd	99.99 (..)	100.00	F.C.
Eni Lebanon BV	Amsterdam (Netherlands)	Lebanon	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Liverpool Bay Operating Co Ltd	London (United Kingdom)	United Kingdom	GBP	1	Eni UK Ltd	100.00		Eq.
Eni LNS Ltd	London (United Kingdom)	United Kingdom	GBP	1	Eni UK Ltd	100.00	100.00	F.C.
Eni Makassar Ltd(7)	Hamilton (Bermuda)	Indonesia	USD	12,000	Eni Lasmo Plc	100.00	100.00	F.C.
Eni Marketing Inc	Dover (USA)	USA	USD	1,000	Eni Petroleum Co Inc	100.00	100.00	F.C.
Eni Maroc BV	Amsterdam (Netherlands)	Morocco	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni México S. de RL de CV	Mexico City (Mexico)	Mexico	MXN	18,093,739,080.83	Eni International BV Eni Oil Holdings BV	99.90 0.10	100.00	F.C.
Eni Middle East Ltd(8)	London (United Kingdom)	United Arab Emirates	GBP	1	Eni ULT Ltd	100.00	100.00	F.C.
Eni Mozambique LNG Holding BV	Amsterdam (Netherlands)	Netherlands	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Muara Bakau BV	Amsterdam (Netherlands)	Indonesia	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Natural Energies Congo SAU	Pointe-Noire (Republic of the Congo)	Republic of the Congo	XOF	10,000,000	Eni Natural Energies SpA	100.00		Eq.
Eni Natural Energies Côte d'Ivoire SA	Abidjan (Ivory Coast)	Ivory Coast	XOF	10,000,000	Eni Natural Energies SpA	100.00	100.00	F.C.
Eni Natural Energies Kenya EPZ Ltd	Kinango (Kenya)	Kenya	KES	1,500,000	Eni Natural Energies SpA	100.00		Eq.
Eni Natural Energies Vietnam Llc	Ho Chi Minh City (Vietnam)	Vietnam	VND	2,425,500,000	Eni Natural Energies SpA	100.00		Eq.
Eni Netherlands CCUS BV	The Hague (Netherlands)	Netherlands	EUR	100	Eni En. E&P Hold. NL BV	100.00	100.00	F.C.
Eni New Energy Egypt SAE	Cairo (Egypt)	Egypt	EGP	250,000	Eni International BV Ieoc Exploration BV Ieoc Production BV	99.98 0.01 0.01		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(7) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the company operates with permanent establishment in Indonesia and the nominal tax rate is not lower than 50% of that current in Italy.
(8) Company for which the conditions of art. 167, paragraph 4 of the D.P.R. of December 22,1986, n. 917 are not verified; the company operates with a permanent establishment in the United Arab Emirates and carries out an effective economic activity.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	%Equity ratio	Consolidation or valutation method(*)
Eni North Africa BV	Amsterdam (Netherlands)	Libya	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni North Ganal Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni Oil & Gas Inc	Dover (USA)	USA	USD	100,800	Eni America Ltd	100.00	100.00	F.C.
Eni Oil Algeria Ltd	London (United Kingdom)	Algeria	GBP	1,000	Eni Lasmo Plc	100.00	100.00	F.C.
Eni Oil Holdings BV	Amsterdam (Netherlands)	Netherlands	EUR	450,000	Eni ULX Ltd	100.00	100.00	F.C.
Eni Oman BV	Amsterdam (Netherlands)	Oman	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Peri Mahakam Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni Petroleum Co Inc	Dover (USA)	USA	USD	290,125,000	Eni SpA Eni International BV	60.06 39.94	100.00	F.C.
Eni Petroleum US Llc	Dover (USA)	USA	USD	1,000	Eni BB Petroleum Inc	100.00	100.00	F.C.
EniProgetti Egypt Ltd	Cairo (Egypt)	Egypt	EGP	50,000	EniProgetti SpA Eni SpA	99.00 1.00	100.00	F.C.
Eni Qatar BV	Amsterdam (Netherlands)	Qatar	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni RAK BV(9)	Amsterdam (Netherlands)	United Arab Emirates	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Rapak Deepwater Ltd(10)	Hamilton (Bermuda)	Indonesia	USD	12,000	Eni Lasmo Plc	100.00	100.00	F.C.
Eni Rapak Ltd	London (United Kingdom)	Indonesia	GBP	2	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni RD Congo SA	Kinshasa (Democratic Republic of the Congo)	Democratic Republic of the Congo	CDF	750,000,000	Eni International BV Eni Oil Holdings BV	99.99 (..)		Eq.
Eni Rovuma Basin BV	Amsterdam (Netherlands)	Mozambique	EUR	20,000	Eni Mozamb. LNG H. BV	100.00	100.00	F.C.
Eni Sharjah BV(9)	Amsterdam (Netherlands)	United Arab Emirates	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni South China Sea Ltd Sàrl	Luxembourg (Luxembourg)	China	USD	20,000	Eni International BV	100.00		Eq.
Eni Tellus CCS Ltd	London (United Kingdom)	United Kingdom	GBP	1	Eni CCUS H. Ltd	100.00	100.00	F.C.
Eni Timor 22-23 BV	Amsterdam (Netherlands)	East Timor	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni TNS Ltd	Aberdeen (United Kingdom)	United Kingdom	GBP	1,000	Eni UK Ltd	100.00	100.00	F.C.
Eni Trading & Shipping Inc	Dover (USA)	USA	USD	1,000,000	Eni Petroleum Co Inc	100.00	100.00	F.C.
Eni Transporte y Suministro México S. de RL de CV	Mexico City (Mexico)	Mexico	MXN	3,000	Eni International BV Eni Oil Holdings BV	99.90 0.10	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(9) Company for which the conditions of art. 167, paragraph 4 of the D.P.R. of December 22,1986, n. 917 are not verified; the company operates with a permanent establishment in the United Arab Emirates and carries out an effective economic activity.
(10) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917; the company operates with permanent establishment in Indonesia and the nominal tax rate is not lower than 50% of that current in Italy.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	%Equity ratio	Consolidation or valutation method(*)
Eni Tunisia BV	Amsterdam (Netherlands)	Tunisia	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Turkmenistan Ltd(11)	Hamilton (Bermuda)	Turkmenistan	USD	20,000	Burren En. (Berm) Ltd	100.00	100.00	F.C.
Eni UHL Ltd	London (United Kingdom)	United Kingdom	GBP	1	Eni ULT Ltd	100.00	100.00	F.C.
Eni UK Holding Plc	London (United Kingdom)	United Kingdom	GBP	424,050,000	Eni Lasmo Plc Eni UK Ltd	99.99 (..)	100.00	F.C.
Eni UK Ltd	London (United Kingdom)	United Kingdom	GBP	500,000,000	Eni International BV	100.00	100.00	F.C.
Eni ULT Ltd	London (United Kingdom)	United Kingdom	GBP	93,215,492.25	Eni Lasmo Plc	100.00	100.00	F.C.
Eni ULX Ltd	London (United Kingdom)	United Kingdom	GBP	200,010,000	Eni ULT Ltd	100.00	100.00	F.C.
Eni US Operating Co Inc	Dover (USA)	USA	USD	1,000	Eni Petroleum Co Inc	100.00	100.00	F.C.
Eni USA Gas Marketing Llc	Dover (USA)	USA	USD	10,000	Eni Marketing Inc	100.00	100.00	F.C.
Eni USA Inc	Dover (USA)	USA	USD	1,000	Eni Oil & Gas Inc	100.00	100.00	F.C.
Eni Venezuela BV	Amsterdam (Netherlands)	Venezuela	EUR	20,000	Eni Venezuela E&P H.	100.00	100.00	F.C.
Eni Venezuela E&P Holding SA	Bruxelles (Belgium)	Belgium	USD	254,925,100	Eni International BV Eni Oil Holdings BV	99.99 (..)	100.00	F.C.
Eni Vietnam BV	Amsterdam (Netherlands)	Vietnam	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni West Ganal Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni West Timor Ltd	London (United Kingdom)	Indonesia	GBP	1	Eni Indonesia Ltd	100.00	100.00	F.C.
Eni Yemen Ltd	London (United Kingdom)	United Kingdom	GBP	1,000	Burren Energy Plc	100.00		Eq.
Export LNG Ltd(12)	Hong Kong (Hong Kong)	Hong Kong	USD	1	Eni SpA	100.00	100.00	F.C.
First Calgary Petroleums LP	Wilmington (USA)	Algeria	USD	1	Eni Canada Hold. Ltd FCP Partner Co ULC	99.99 0.01	100.00	F.C.
First Calgary Petroleums Partner Co ULC	Calgary (Canada)	Canada	CAD	10	Eni Canada Hold. Ltd	100.00	100.00	F.C.
Ieoc Exploration BV	Amsterdam (Netherlands)	Egypt	EUR	20,000	Eni International BV	100.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(11) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917; the company operates with permanent establishment in Turkmenistan and the nominal tax rate is not lower than 50% of that current in Italy.
(12) Company for which the conditions of art. 167, paragraph 4 of the D.P.R. of December 22,1986, n. 917 are not verified.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	%Equity ratio	Consolidation or valutation method(*)
Ieoc Production BV	Amsterdam (Netherlands)	Egypt	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Lasmo Sanga Sanga Ltd(13)	Hamilton (Bermuda)	Indonesia	USD	12,000	Eni Lasmo Plc	100.00	100.00	F.C.
Liverpool Bay CCS Ltd	London (United Kingdom)	United Kingdom	GBP	186,310,000	Eni CCUS H. Ltd	100.00	100.00	F.C.
LLC "Eni Energhia"	Moscow (Russia)	Russia	RUB	2,000,000	Eni Energy Russia BV Eni Oil Holdings BV	99.90 0.10		Eq.
Mizamtec Operating Company S. de RL de CV	Mexico City (Mexico)	Mexico	MXN	3,000	Eni US Op. Co Inc Eni Petroleum Co Inc	99.90 0.10		Eq.
Nigerian Agip Exploration Ltd	Abuja (Nigeria)	Nigeria	NGN	100,000,000	Eni International BV Eni Oil Holdings BV	99.99 0.01	100.00	F.C.
Production North Sea Netherlands Ltd	Wilmington (USA)	Netherlands	USD	1,000	Eni Energy NL BV	100.00	100.00	F.C.
Zetah Congo Ltd(14)	Nassau (Bahamas)	Republic of the Congo	USD	300	Eni Congo SAU Burren En. Congo Ltd	66.67 33.33		Co.
Zetah Kouilou Ltd(14)	Nassau (Bahamas)	Republic of the Congo	USD	2,000	Eni Congo SAU Burren En. Congo Ltd Third parties	54.50 37.00 8.50		Co.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(13) Company that does not benefit from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917; the company is fiscally resident in the United Kingdom and operates with permanent establishment in Indonesia and the nominal tax rate is not lower than 50% of that current in Italy.
(14) Company that benefits from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the income attributable to the Group is subject to taxation in Italy.

GLOBAL GAS & LNG PORTFOLIO AND POWER

Global Gas & LNG Portfolio

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Eni Gas Transport Services Srl	San Donato Milanese (MI)	Italy	EUR	120,000	Eni SpA	100.00		Co.
Eni Global Energy Markets SpA	Rome	Italy	EUR	41,233,720	Eni SpA	100.00	100.00	F.C.
LNG Shipping SpA	San Donato Milanese (MI)	Italy	EUR	240,900,000	Eni SpA	100.00	100.00	F.C.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Eni España Comercializadora de Gas SAU	Madrid (Spain)	Spain	EUR	2,340,240	Eni SpA	100.00	100.00	F.C.
Eni G&P Trading BV	Amsterdam (Netherlands)	Turkey	EUR	70,000	Eni International BV	100.00	100.00	F.C.
Eni Gas Liquefaction BV	Amsterdam (Netherlands)	Netherlands	EUR	20,000	Eni International BV	100.00	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

Power

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
EniPower SpA	San Donato Milanese (MI)	Italy	EUR	200,000,000	Eni SpA Third parties	51.00 49.00	51.00	F.C.
EniPower Mantova SpA	San Donato Milanese (MI)	Italy	EUR	44,000,000	EniPower SpA Third parties	86.50 13.50	44.12	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

REFINING AND CHEMICALS

Refining

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Ecofuel SpA	San Donato Milanese (MI)	Italy	EUR	52,000,000	Eni SpA	100.00	100.00	F.C.
Eni Industrial Evolution SpA (former Eni West Africa SpA)	Rome	Italy	EUR	1,000,000	Eni SpA	100.00		Eq.
Petroven Srl	Genova	Italy	EUR	918,520	Eni SpA	100.00	100.00	F.C.
SeaPad SpA	Genova	Italy	EUR	12,400,000	Ecofuel SpA Third parties	80.00 20.00		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Eni Abu Dhabi Refining & Trading BV	Amsterdam (Netherlands)	Netherlands	EUR	20,000	Eni International BV	100.00	100.00	F.C.
Eni Abu Dhabi Refining & Trading Services BV(15)	Amsterdam (Netherlands)	United Arab Emirates	EUR	20,000	Eni Abu Dhabi R&T BV	100.00		Eq.
Eni USA R&M Co Inc	Wilmington (USA)	USA	USD	11,000,000	Eni International BV	100.00		Eq.
Oléoduc du Rhône SA	Bovernier (Switzerland)	Switzerland	CHF	7,000,000	Eni International BV	100.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(15) Company for which the conditions of art. 167, paragraph 4 of the D.P.R. of December 22,1986, n. 917 are not verified; the company operates with a permanent establishment in the United Arab Emirates and carries out an effective economic activity.

Chemicals

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Versalis SpA	San Donato Milanese (MI)	Italy	EUR	200,000,000	Eni SpA	100.00	100.00	F.C.
Finproject SpA	Morrovalle (MC)	Italy	EUR	18,500,000	Versalis SpA	100.00	100.00	F.C.
Mater-Agro Srl	Novara	Italy	EUR	50,000	Novamont SpA Third parties	85.00 15.00		Eq.
Matrìca SpA	Porto Torres (SS)	Italy	EUR	37,500,000	Novamont SpA Versalis SpA	50.00 50.00	100.00	F.C.
Novamont SpA	Novara	Italy	EUR	20,000,000	Versalis SpA	100.00	100.00	F.C.
Rewave Srl	San Donato Milanese (MI)	Italy	EUR	51,640	Versalis SpA	100.00		Eq.
Tecnofilm SpA	Sant'Elpidio a Mare (FM)	Italy	EUR	7,315,000	Versalis SpA	100.00		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Asian Compounds Ltd(16)	Hong Kong (Hong Kong)	Hong Kong	HKD	1,000	Finproject Asia Ltd	100.00	100.00	F.C.
BBI Sverige AB	Torsby (Sweden)	Sweden	SEK	100,000	BioBag International	100.00		Eq.
BioBag Americas Inc	Dunedin (USA)	USA	USD	476	BioBag International	100.00	100.00	F.C.
BioBag Finland OY	Vantaa (Finland)	Finland	EUR	203,784	BioBag International	100.00		Eq.
BioBag Inc	Toronto (Canada)	Canada	CAD	100	BioBag International	100.00		Eq.
BioBag International AS	Indre Østfold (Norway)	Norway	NOK	3,565,000	Novamont SpA	100.00	100.00	F.C.
BioBag Norge AS	Indre Østfold (Norway)	Norway	NOK	200,000	BioBag International	100.00		Eq.
BioBag Plastics Ltd	Dún Laoghaire (Ireland)	Ireland	EUR	1,000	BioBag International	100.00		Eq.
BioBag Polska Sp zoo (in liquidation)	Wroclaw (Poland)	Poland	PLN	106,100	BioBag International	100.00		Eq.
BioBag UK Ltd	Belfast (United Kingdom)	United Kingdom	GBP	1,000	BioBag International	100.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(16) Company for which the conditions of art. 167, paragraph 4 of the D.P.R. of December 22,1986, n. 917 are not verified.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
BioBag Zenzo A/S	Hillerød (Denmark)	Denmark	DKK	400,000	BioBag International	100.00		Eq.
Dagöplast AS	Hiiumaa (Estonia)	Estonia	EUR	76,800	BioBag International	100.00	100.00	F.C.
Dunastyr Polisztirolgyártó Zártkörûen Mûködõ Részvénytársaság	Budapest (Hungary)	Hungary	HUF	11,025,568,000	Versalis SpA Versalis Deutsch. GmbH Versalis International SA	96.34 1.83 1.83	100.00	F.C.
Finproject Asia Ltd(17)	Hong Kong (Hong Kong)	Hong Kong	USD	1,000	Finproject SpA	100.00	100.00	F.C.
Finproject Brasil Industria De Solados Eireli	Franca (Brazil)	Brazil	BRL	1,000,000	Finproject SpA	100.00		Eq.
Finproject Guangzhou Trading Co Ltd	Guangzhou (China)	China	USD	180,000	Finproject SpA	100.00	100.00	F.C.
Finproject India Pvt Ltd	Jaipur (India)	India	INR	121,767,880	Versalis Asia Pacific Finproject SpA	99.99 (..)	100.00	F.C.
Finproject Romania Srl	Valea Lui Mihai (Romania)	Romania	RON	7,523,030	Finproject SpA	100.00	100.00	F.C.
Finproject Viet Nam Company Limited	Hai Phong (Vietnam)	Vietnam	VND	19,623,250,000	Versalis Asia Pacific	100.00		Eq.
Foam Creations (2008) Inc	Quebec City (Canada)	Canada	CAD	1,215,000	Finproject SpA	100.00	100.00	F.C.
Foam Creations México SA de CV	León (Mexico)	Mexico	MXN	35,956,433	Foam Creations (2008) Finproject SpA	53.23 46.77	100.00	F.C.
Novamont France SAS	Paris (France)	France	EUR	40,000	Novamont SpA	100.00	100.00	F.C.
Novamont GmbH	Eschborn (Germany)	Germany	EUR	25,564	Novamont SpA	100.00		Eq.
Novamont Iberia SLU	Cornellà de Llobregat (Spain)	Spain	EUR	50,000	Novamont SpA	100.00	100.00	F.C.
Novamont North America Inc	Shelton (USA)	USA	USD	50,000	Novamont SpA	100.00	100.00	F.C.
Padanaplast America Llc	Wilmington (USA)	USA	USD	70,000	Finproject SpA	100.00		Eq.
Padanaplast Deutschland GmbH	Hannover (Germany)	Germany	EUR	25,000	Finproject SpA	100.00		Eq.
Versalis Americas Inc	Dover (USA)	USA	USD	100,000	Eni Petroleum Co Inc	100.00	100.00	F.C.
Versalis Asia Pacific Pte Ltd (former Versalis Singapore Pte Ltd)	Singapore (Singapore)	Singapore	SGD	15,927,500	Versalis SpA	100.00	100.00	F.C.
Versalis Congo Sarlu	Pointe-Noire (Republic of the Congo)	Republic of the Congo	XAF	1,000,000	Versalis International SA	100.00	100.00	F.C.
Versalis Deutschland GmbH	Eschborn (Germany)	Germany	EUR	100,000	Versalis SpA	100.00	100.00	F.C.
Versalis France SAS	Mardyck (France)	France	EUR	126,115,582.90	Versalis SpA	100.00	100.00	F.C.
Versalis International Côte d'Ivoire Sarlu	Abidjan (Ivory Coast)	Ivory Coast	XOF	270,000,000	Versalis International SA	100.00	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(17) Company that benefits from a privileged tax regime pursuant to art. 167, paragraph 4 of the D.P.R. of December 22, 1986, n. 917: the income attributable to the Group is subject to taxation in Italy.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Versalis International SA	Bruxelles (Belgium)	Belgium	EUR	15,449,173.88	Versalis SpA Versalis Deutsch. GmbH Dunastyr Zrt Versalis France	59.00 23.71 14.43 2.86	100.00	F.C.
Versalis Kimya Ticaret Limited Sirketi	Istanbul (Turkey)	Turkey	TRY	20,000	Versalis International SA	100.00	100.00	F.C.
Versalis México S. de RL de CV	Mexico City (Mexico)	Mexico	MXN	45,001,000	Versalis International SA Versalis SpA	99.99 (..)	100.00	F.C.
Versalis Pacific (India) Private Ltd	Mumbai (India)	India	INR	238,700	Versalis Asia Pacific Versalis International SA	99.99 (..)	100.00	F.C.
Versalis Pacific Trading (Shanghai) Co Ltd	Shanghai (China)	China	CNY	15,237,236	Versalis Asia Pacific	100.00	100.00	F.C.
Versalis UK Ltd	London (United Kingdom)	United Kingdom	GBP	4,023,042	Versalis SpA	100.00	100.00	F.C.
Versalis Zeal Ltd	Takoradi (Ghana)	Ghana	GHS	5,650,000	Versalis International SA Third parties	80.00 20.00	80.00	F.C.
VME Oilfield Chemicals Llc	Doha (Qatar)	Qatar	QAR	1,000,000	Versalis SpA	100.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

ENILIVE AND PLENITUDE

Enilive

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Enilive SpA (former Eni Sustainable Mobility SpA)	Rome	Italy	EUR	418,494,406	Eni SpA	100.00	100.00	F.C.
Bioraffineria di Gela SpA (former Raffineria di Gela SpA)	Gela (CL)	Italy	EUR	15,000,000	Enilive SpA	100.00	100.00	F.C.
EniBioCh4in Aprilia Srl	San Donato Milanese (MI)	Italy	EUR	10,000	EniBioCh4in SpA	100.00	100.00	F.C.
EniBioCh4in Grupellum Società Agricola Srl	San Donato Milanese (MI)	Italy	EUR	100,000	EniBioCh4in SpA Third parties	98.00 2.00	98.00	F.C.
EniBioCh4in Jonica Srl	San Donato Milanese (MI)	Italy	EUR	20,000	EniBioCh4in SpA	100.00	100.00	F.C.
EniBioCh4in Pannellia BioGas Srl Società Agricola	San Donato Milanese (MI)	Italy	EUR	50,000	EniBioCh4in SpA	100.00	100.00	F.C.
EniBioCh4in Po Energia Srl Società Agricola	San Donato Milanese (MI)	Italy	EUR	10,000	EniBioCh4in SpA	100.00	100.00	F.C.
EniBioCh4in Quadruvium Srl Società Agricola	San Donato Milanese (MI)	Italy	EUR	100,000	EniBioCh4in SpA	100.00	100.00	F.C.
EniBioCh4in SpA	San Donato Milanese (MI)	Italy	EUR	2,500,000	Enilive SpA	100.00	100.00	F.C.
Enimoov SpA	Rome	Italy	EUR	59,944,310	Enilive SpA	100.00	100.00	F.C.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Aten Oil Activos SLU	Madrid (Spain)	Spain	EUR	303,000	Aten Oil SLU	100.00	100.00	F.C.
Aten Oil Operaciones SLU	Madrid (Spain)	Spain	EUR	703,000	Aten Oil SLU	100.00	100.00	F.C.
Aten Oil Setor Activos SLU	Madrid (Spain)	Spain	EUR	10,293,060	Aten Oil Setor SLU	100.00	100.00	F.C.
Aten Oil Setor Operaciones SLU	Madrid (Spain)	Spain	EUR	57,198,511	Aten Oil Setor SLU	100.00	100.00	F.C.
Aten Oil Setor SLU	Madrid (Spain)	Spain	EUR	3,000	Enilive Iberia SLU	100.00	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Aten Oil SLU	Madrid (Spain)	Spain	EUR	3,000	Enilive Iberia SLU	100.00	100.00	F.C.
Eni Energy (Shanghai) Co Ltd	Shanghai (China)	China	EUR	5,000,000	Enilive SpA	100.00	100.00	F.C.
Enilive Austria GmbH (former Eni Austria GmbH)	Wien (Austria)	Austria	EUR	78,500,000	Enilive SpA Enilive Deutsch. GmbH	75.00 25.00	100.00	F.C.
Enilive Benelux BV (former Eni Benelux BV)	Rotterdam (Netherlands)	Netherlands	EUR	1,934,040	Enilive SpA	100.00	100.00	F.C.
Enilive Deutschland GmbH (former Eni Deutschland GmbH)	Munich (Germany)	Germany	EUR	90,000,000	Enilive SpA Eni International BV	89.00 11.00	100.00	F.C.
Enilive France Sàrl (former Eni France Sàrl)	Lyon (France)	France	EUR	56,800,000	Enilive SpA	100.00	100.00	F.C.
Enilive Iberia SLU (former Eni Iberia SLU)	Alcobendas (Spain)	Spain	EUR	17,299,100	Enilive SpA	100.00	100.00	F.C.
Enilive Marketing Austria GmbH (former Eni Marketing Austria GmbH)	Wien (Austria)	Austria	EUR	19,621,665.23	Enimoov Austria GmbH Enilive SpA	99.99 (..)	100.00	F.C.
Enilive Schmiertechnik GmbH (former Eni Schmiertechnik GmbH)	Wurzburg (Germany)	Germany	EUR	2,000,000	Enilive Deutsch. GmbH	100.00	100.00	F.C.
Enilive Suisse SA (former Eni Suisse SA)	Lausanne (Switzerland)	Switzerland	CHF	102,500,000	Enilive SpA	100.00	100.00	F.C.
Enilive US Inc (former Eni Sustainable Mobility US Inc)	Dover (USA)	USA	USD	1,000	Enilive SpA	100.00	100.00	F.C.
Enimoov Austria GmbH (former Eni Mineralölhandel GmbH)	Wien (Austria)	Austria	EUR	34,156,232.06	Enilive Austria GmbH	100.00	100.00	F.C.
Tasonis DirectorShip SLU	Madrid (Spain)	Spain	EUR	3,000	Enilive Iberia SLU	100.00	100.00	F.C.

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Plenitude

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Eni Plenitude SpA Società Benefit	Milan	Italy	EUR	833,135,092	Eni SpA Third parties	92.42 7.58	92.42	F.C.
Agrikroton Srl - Società Agricola	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Alirsila Srl	Milan	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00		Eq.
Atis Floating Wind Srl	Milan	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00		Eq.
Be Charge Srl	Milan	Italy	EUR	500,000	Be Power SpA	100.00	92.42	F.C.
Be Charge Valle d'Aosta Srl	Milan	Italy	EUR	10,000	Be Charge Srl	100.00	92.42	F.C.
Be Power SpA	Milan	Italy	EUR	698,251	Eni Plenitude SpA SB	100.00	92.42	F.C.
Borgia Wind Srl	Cesena (FC)	Italy	EUR	100,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Corridonia Energia Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Dynamica Srl	Cesena (FC)	Italy	EUR	50,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Ecoener Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Elettro Sannio Wind 2 Srl	Cesena (FC)	Italy	EUR	1,225,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Enerkall Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eni Plenitude Miniwind Srl	Cesena (FC)	Italy	EUR	50,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eni Plenitude Renewables Italy SpA (former Eni New Energy SpA)	Milan	Italy	EUR	9,296,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Eni Plenitude Società Agricola Bio Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eni Plenitude Solar Abruzzo Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eni Plenitude Solar II Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.

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Eni Plenitude Storage Italy Srl (former Ruggiero Wind Srl)	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eolica Pietramontecorvino Srl	Cesena (FC)	Italy	EUR	100,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eolica Wind Power Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eolo Energie - Corleone - Campofiorito Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Evolvere Venture SpA	Milan	Italy	EUR	50,000	Plen. En. Serv. SpA	100.00	92.42	F.C.
Faren Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
FAS Srl	Cesena (FC)	Italy	EUR	119,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Fotovoltaica Pietramontecorvino Srl	Cesena (FC)	Italy	EUR	100,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
FV4P Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Gemsa Solar Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
GPC Due Srl	Cesena (FC)	Italy	EUR	12,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
GPC Uno Srl	Cesena (FC)	Italy	EUR	25,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Green Parity Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Krimisa Floating Wind Srl	Milan	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00		Eq.
Lugo Società Agricola Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Lugo Solar Tech Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Marano Solar Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Marano Solare Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.

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Marcellinara Wind Srl	Cesena (FC)	Italy	EUR	35,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Messapia Floating Wind Srl	Milan	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00		Eq.
Micropower Srl	Cesena (FC)	Italy	EUR	30,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Molinetto Srl	Cesena (FC)	Italy	EUR	10,000	Faren Srl	100.00	92.42	F.C.
Montefano Energia Srl	Cesena (FC)	Italy	EUR	20,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Monte San Giusto Solar Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Olivadi Srl	Cesena (FC)	Italy	EUR	100,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Parco Eolico di Tursi e Colobraro Srl	Cesena (FC)	Italy	EUR	31,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Pescina Wind Srl	Cesena (FC)	Italy	EUR	50,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Pieve5 Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Plenitude Energy Services SpA (former Evolvere SpA Società Benefit)	Milan	Italy	EUR	1,130,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Pollenza Sole Srl	Cesena (FC)	Italy	EUR	32,500	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Ravenna 1 FTV Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
RF-AVIO Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
RF-Cavallerizza Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
SAV - Santa Maria Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Società Agricola Casemurate Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Società Agricola Forestale Pianura Verde Srl	Cesena (FC)	Italy	EUR	100,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Società Agricola Isola d'Agri Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.

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Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Società Agricola L'Albero Azzurro Srl	Cesena (FC)	Italy	EUR	100,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Tate Srl	Bologna	Italy	EUR	408,509.29	Evolvere Venture SpA Third parties	36.00 64.00		Eq.
Timpe Muzzunetti 2 Srl	Cesena (FC)	Italy	EUR	2.500	Eni Plen. Ren. Italy SpA Third parties	70.00 30.00	64.70	F.C.
Vivaro FTV Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
VRG Wind 127 Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
VRG Wind 149 Srl	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
W-Energy Srl	Cesena (FC)	Italy	EUR	93,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Wind Salandra Srl	Cesena (FC)	Italy	EUR	100,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Windsol Srl	Cesena (FC)	Italy	EUR	3,250,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Wind Turbines Engineering 2 Srl	Cesena (FC)	Italy	EUR	5,450,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.

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OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Adriaplin Podjetje za distribucijo zemeljskega plina doo Ljubljana	Ljubljana (Slovenia)	Slovenia	EUR	12,956,935	Eni Plenitude SpA SB Third parties	51.00 49.00	47.14	F.C.
Aleria Solar SAS	Bastia (France)	France	EUR	100	Eni Plen. Op. Fr. SAS	100.00	92.42	F.C.
Almazara Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Alpinia Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Argenta Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Argon SAS	Argenteuil (France)	France	EUR	180,000	Eni Plen. Op. Fr. SAS	100.00	92.42	F.C.
Armadura Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Arm Wind Llp	Astana (Kazakhstan)	Kazakhstan	KZT	48,175,700,000	Eni Energy Solutions BV	100.00	92.42	F.C.
Athies-Samoussy Solar PV1 SAS	Argenteuil (France)	France	EUR	68,000	Krypton SAS	100.00	92.42	F.C.
Athies-Samoussy Solar PV2 SAS	Argenteuil (France)	France	EUR	40,000	Krypton SAS	100.00	92.42	F.C.
Athies-Samoussy Solar PV3 SAS	Argenteuil (France)	France	EUR	36,000	Krypton SAS	100.00	92.42	F.C.
Athies-Samoussy Solar PV4 SAS	Argenteuil (France)	France	EUR	14,000	Xenon SAS	100.00	92.42	F.C.
Athies-Samoussy Solar PV5 SAS	Argenteuil (France)	France	EUR	14,000	Xenon SAS	100.00	92.42	F.C.
Atlante Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Belle Magiocche Solaire SAS	Bastia (France)	France	EUR	10,000	Eni Plen. Op. Fr. SAS	100.00	92.42	F.C.
Boceto Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Bonete Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Brazoria Class B Member Llc	Dover (USA)	USA	USD	1,000	Eni New Energy US Inc	100.00	92.42	F.C.
Brazoria County Solar Project Llc	Dover (USA)	USA	USD	1,000	Brazoria HoldCo Llc	100.00	85.47	F.C.
Brazoria HoldCo Llc	Dover (USA)	USA	USD	190,593,950	Brazoria Class B Third parties	92.48 7.52	85.47	F.C.
Brown Chapel Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
BT Kellam Solar Llc	Austin (USA)	USA	USD	1,000	Kellam Tax Eq. Partn.	100.00	87.53	F.C.
Burlington Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Camelia Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Cattlemen Class A Llc	Dover (USA)	USA	USD	1	Eni New Energy US Inc	100.00	92.42	F.C.
Celtis Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.

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Chapitel Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Chimney Creek Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Corazon Energy Class B Llc	Dover (USA)	USA	USD	100	Eni New Energy US Inc	100.00	92.42	F.C.
Corazon Energy Llc	Dover (USA)	USA	USD	100	Corazon Tax Eq. Part. Llc	100.00	88.17	F.C.
Corazon Energy Services Llc	Dover (USA)	USA	USD	100	Eni New Energy US Inc	100.00		Eq.
Corazon Tax Equity Partnership Llc	Dover (USA)	USA	USD	179,823,501	Corazon En. Class B Llc Third parties	95.40 4.60	88.17	F.C.
Cornisa Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Daviess County Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Desarrollos Empresariales Illas SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Eagle Springs Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Ecovent Parc Eolic SAU	Madrid (Spain)	Spain	EUR	1,037,350	Eni Plenitude SpA SB	100.00	92.42	F.C.
Ekain Renovables SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. T. S. Spain	100.00	92.42	F.C.
Emery Bull Creek Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Enera Conseil SAS	Levallois-Perret (France)	France	EUR	9,690	Eni G&P France SA	100.00	92.42	F.C.
Energía Eólica Boreas SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Energías Alternativas Eólicas Riojanas SL	Madrid (Spain)	Spain	EUR	2,008,901.71	Eni Plenitude SpA SB Energías Amb. de Outes	57.50 42.50	92.42	F.C.
Energías Ambientales de Outes SLU	Madrid (Spain)	Spain	EUR	643,451.49	Eni Plenitude SpA SB	100.00	92.42	F.C.
Eni Energy Solutions BV	Amsterdam (Netherlands)	Netherlands	EUR	20,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Eni Gas & Power France SA	Levallois-Perret (France)	France	EUR	239,500,800	Eni Plenitude SpA SB Third parties	99.99 (..)	92.42	F.C.
Eni New Energy Australia Pty Ltd	Perth (Australia)	Australia	AUD	4	Eni Plenitude SpA SB	100.00	92.42	F.C.
Eni New Energy Batchelor Pty Ltd	Perth (Australia)	Australia	AUD	1	Eni New En. Aus. Pty Ltd	100.00	92.42	F.C.
Eni New Energy Katherine Pty Ltd	Perth (Australia)	Australia	AUD	1	Eni New En. Aus. Pty Ltd	100.00	92.42	F.C.
Eni New Energy Manton Dam Pty Ltd	Perth (Australia)	Australia	AUD	1	Eni New En. Aus. Pty Ltd	100.00	92.42	F.C.
Eni New Energy US Holding Llc	Dover (USA)	USA	USD	100	Eni New Energy US Inc Eni New Energy US Inv.Inc	99.00 1.00	92.42	F.C.
Eni New Energy US Inc	Dover (USA)	USA	USD	100	Eni Plenitude SpA SB	100.00	92.42	F.C.
Eni New Energy US Investing Inc	Dover (USA)	USA	USD	1,000	Eni New Energy US Inc	100.00	92.42	F.C.

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Eni Plenitude Iberia SLU	Santander (Spain)	Spain	EUR	3,192,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Eni Plenitude Investment Colombia SAS	Bogotà (Colombia)	Colombia	COP	1,010,840,000	Eni Plen. Ren. Italy SpA Third parties	51.00 49.00	47.14	F.C.
Eni Plenitude Investment Spain SLU	Madrid (Spain)	Spain	EUR	100,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eni Plenitude Operations France SAS	Argenteuil (France)	France	EUR	1,116,489.72	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Eni Plenitude Renewables France SAS	Argenteuil (France)	France	EUR	51,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Eni Plenitude Renewables Hellas Single Member SA	Athens (Greece)	Greece	EUR	43,227,464	Eni Plenitude SpA SB	100.00	92.42	F.C.
Eni Plenitude Renewables Luxembourg Sàrl	Luxembourg (Luxembourg)	Luxembourg	EUR	10,253,560	Eni Plenitude SpA SB	100.00	92.42	F.C.
Eni Plenitude Renewables Spain SLU	Madrid (Spain)	Spain	EUR	6,680	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Eni Plenitude Rooftop France SAS	Argenteuil (France)	France	EUR	40,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Eni Plenitude Technical Services Colombia SAS	Bogotà (Colombia)	Colombia	COP	1,000,000	Eni Plen. Ren. Italy SpA Third parties	60.00 40.00	55.45	F.C.
Eni Plenitude Technical Services Romania Srl	Cluj-Napoca (Romania)	Romania	RON	4,400	Eni Plen. Ren. Italy SpA Eni Plen. St. Italy Srl	95.00 5.00	92.42	F.C.
Eni Plenitude Technical Services Spain SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Italy SpA	100.00	92.42	F.C.
Eolica Cuellar de la Sierra SLU	Madrid (Spain)	Spain	EUR	110,999.77	Eni Plen. Inv. Spain SLU	100.00	92.42	F.C.
Estanque Redondo Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Five Mile Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Flat Bayou Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Fortaleza Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Fotovoltaica Escudero SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Fotovoltaica Fotozar 5 SLU	Madrid (Spain)	Spain	EUR	7,616	Eni Plen. Ren. Spain SLU	100.00	92.42	F.C.
Fotovoltaica Fotozar 6 SLU	Madrid (Spain)	Spain	EUR	7,545	Eni Plen. Ren. Spain SLU	100.00	92.42	F.C.
Garita Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Gas Supply Company Thessaloniki - Thessalia SA	Thessaloniki (Greece)	Greece	EUR	13,761,788	Eni Plenitude SpA SB	100.00	92.42	F.C.
Golden Acres Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Granville Invest SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Guajillo Energy Storage Llc	Dover (USA)	USA	USD	100	Eni New Energy US H. Llc	100.00	92.42	F.C.
Guillena Nivel II SL (former Tebar Solar SLU)	Madrid (Spain)	Spain	EUR	3,000	Almazara Solar SLU Atlante Solar SLU Chapitel Solar SLU Fortaleza Solar SLU Garita Solar SLU	20.00 20.00 20.00 20.00 20.00		Eq.

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Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Hanks Crossing Energy Llc	Dover USA	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
HLS Bonete PV SLU	Madrid (Spain)	Spain	EUR	3,602	HLS Bonete Topco SLU	100.00	92.42	F.C.
HLS Bonete Topco SLU	Madrid (Spain)	Spain	EUR	6,602	Eni Plenitude SpA SB	100.00	92.42	F.C.
Holding Lanas Solar Sàrl	Argenteuil (France)	France	EUR	100	Eni Plen. Op. Fr. SAS	100.00	92.42	F.C.
Huisache Solar Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Inveese SAS	Bogotà (Colombia)	Colombia	COP	100,000,000	Eni Plen. Inv. Colombia Third parties	75.00 25.00	35.35	F.C.
Kellam Solar Class B Llc	Dover (USA)	USA	USD	1	Eni New Energy US Inc	100.00	92.42	F.C.
Kellam Tax Equity Partnership Llc	Dover (USA)	USA	USD	40,236,049	Kellam Solar Class B Third parties	94.70 5.30	87.53	F.C.
Killington SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Krypton SAS	Argenteuil (France)	France	EUR	180,000	Eni Plen. Op. Fr. SAS	100.00	92.42	F.C.
Ladronera Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
Lanas Solar SAS	Argenteuil (France)	France	EUR	100	Holding Lanas Solar Sàrl	100.00	92.42	F.C.
Lone Pine Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Maristella Directorship SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Spain SLU	100.00	92.42	F.C.
Membrio Solar SLU	Lodosa (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Miburia Trade SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. T. S. Spain	100.00	92.42	F.C.
Muddy Creek Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Olea Solar SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Plumlee SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
POP Solar SAS	Argenteuil (France)	France	EUR	1,000	Eni Plen. Ren. Lux. Sàrl	100.00	92.42	F.C.
Renopool 1 SLU	Madrid (Spain)	Spain	EUR	3,015	Eni Plen. Ren. Spain SLU	100.00	92.42	F.C.
Richwood Invest SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB	100.00	92.42	F.C.
SKGRPV1 Single Member Private Company	Athens (Greece)	Greece	EUR	37,600	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV2 Single Member Private Company	Athens (Greece)	Greece	EUR	39,600	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV3 Single Member Private Company	Athens (Greece)	Greece	EUR	37,600	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV4 Single Member Private Company	Athens (Greece)	Greece	EUR	36,600	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV5 Single Member Private Company	Athens (Greece)	Greece	EUR	37,600	Eni Plen. Renew. Hellas	100.00	92.42	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
SKGRPV6 Single Member Private Company	Athens (Greece)	Greece	EUR	48,300	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV7 Single Member Private Company	Athens (Greece)	Greece	EUR	109,000	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV8 Single Member Private Company	Athens (Greece)	Greece	EUR	27,200	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV9 Single Member Private Company	Athens (Greece)	Greece	EUR	47,200	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV10 Single Member Private Company	Athens (Greece)	Greece	EUR	47,800	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV11 Single Member Private Company	Athens (Greece)	Greece	EUR	57,300	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV12 Single Member Private Company	Athens (Greece)	Greece	EUR	31,000	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV13 Single Member Private Company	Athens (Greece)	Greece	EUR	45,100	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV14 Single Member Private Company	Athens (Greece)	Greece	EUR	34,121,900	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV15 Single Member Private Company	Athens (Greece)	Greece	EUR	39,000	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV16 Single Member Private Company	Athens (Greece)	Greece	EUR	32,000	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV17 Single Member Private Company	Athens (Greece)	Greece	EUR	50,200	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV18 Single Member Private Company	Athens (Greece)	Greece	EUR	36,200	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV19 Single Member Private Company	Athens (Greece)	Greece	EUR	91,400	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
SKGRPV20 Single Member Private Company	Athens (Greece)	Greece	EUR	59,200	Eni Plen. Renew. Hellas	100.00	92.42	F.C.
South Triangle Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Tallahatchie Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Tantalio Renovables SLU	Madrid (Spain)	Spain	EUR	3,000	Eni Plen. Ren. Spain SLU	100.00	92.42	F.C.
Timber Road Blue Harvest Class A Llc	Dover (USA)	USA	USD	1	Eni New Energy US Inc	100.00	92.42	F.C.
Turner Creek Energy Llc	Dover (USA)	USA	USD	10	Eni New Energy US H. Llc	100.00		Eq.
Wind Grower SLU	Ourense (Spain)	Spain	EUR	593,000	Eni Plen. T. S. Spain	100.00	92.42	F.C.
Wind Hero SLU	Ourense (Spain)	Spain	EUR	563,000	Eni Plen. T. S. Spain	100.00	92.42	F.C.
Xenon SAS	Argenteuil (France)	France	EUR	1,500,100	Eni Plen. Op. Fr. SAS	100.00	92.42	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

CORPORATE AND OTHER ACTIVITIES

Corporate and financial companies

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Agenzia Giornalistica Italia SpA	Rome	Italy	EUR	2,000,000	Eni SpA	100.00	100.00	F.C.
D-Share SpA	San Donato Milanese (MI)	Italy	EUR	121,719.25	AGI SpA	100.00	100.00	F.C.
Eni Corporate University SpA	San Donato Milanese (MI)	Italy	EUR	3,360,000	Eni SpA	100.00	100.00	F.C.
Eni Insurance SpA	Rome	Italy	EUR	5,000,000	Eni SpA	100.00	100.00	F.C.
Eni Trading & Shipping SpA (in liquidation)	Rome	Italy	EUR	334,171	Eni SpA	100.00		Co.
Eniquantic SpA	Rome	Italy	EUR	50,000	Eni SpA Third parties	94.00 6.00		Co.
EniServizi SpA	San Donato Milanese (MI)	Italy	EUR	13,427,419.08	Eni SpA	100.00	100.00	F.C.
Eniverse Ventures Srl	San Donato Milanese (MI)	Italy	EUR	1,550,000	Eni SpA	100.00	100.00	F.C.
Enivibes Srl	Vimodrone (MI)	Italy	EUR	3,552,632	Eniverse Third parties	76.00 24.00	76.00	F.C.
Servizi Aerei SpA	San Donato Milanese (MI)	Italy	EUR	48,205,536	Eni SpA	100.00	100.00	F.C.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Banque Eni SA	Bruxelles (Belgium)	Belgium	EUR	50,000,000	Eni International BV Eni Oil Holdings BV	99.90 0.10	100.00	F.C.
Eni Finance USA Inc	Dover (USA)	USA	USD	2,500,000	Eni Petroleum Co Inc	100.00	100.00	F.C.
Eni Insurance DAC	Dublin (Ireland)	Ireland	EUR	500,000,000	Eni SpA	100.00	100.00	F.C.
Eni International BV	Amsterdam (Netherlands)	Netherlands	EUR	641,683,425	Eni SpA	100.00	100.00	F.C.
Eni International Resources Ltd	London (United Kingdom)	United Kingdom	GBP	50,000	Eni SpA Eni UK Ltd	99.99 (..)	100.00	F.C.
Eni Next Llc	Dover (USA)	USA	USD	100	Eni Petroleum Co Inc	100.00	100.00	F.C.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

Other activities

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Eni Rewind SpA	San Donato Milanese (MI)	Italy	EUR	101,755,495.30	Eni SpA Third parties	99.99 (..)	100.00	F.C.
Industria Siciliana Acido Fosforico - ISAF - SpA (in liquidation)	Gela (CL)	Italy	EUR	1,300,000	Eni Rewind SpA Third parties	52.00 48.00		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Eni Rewind International BV	Amsterdam (Netherlands)	Netherlands	EUR	20,000	Eni International BV	100.00		Eq.
Oleodotto del Reno SA	Coira (Switzerland)	Switzerland	CHF	1,550,000	Eni Rewind SpA	100.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

JOINT ARRANGEMENTS AND ASSOCIATES

EXPLORATION & PRODUCTION

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Agri-Energy Srl(†)	Jolanda di Savoia (FE)	Italy	EUR	50,000	Eni Natural Energies SpA Third parties	50.00 50.00		Eq.
Azule Energy Angola SpA	San Donato Milanese (MI)	Angola	EUR	20,200,000	Azule Energy Holdings Ltd	100.00		
Mozambique Rovuma Venture SpA(†)	San Donato Milanese (MI)	Mozambique	EUR	20,000,000	Eni SpA Third parties	35.71 64.29		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Agiba Petroleum Co(†)	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	50.00 50.00		Co.
Ashrafi Island Petroleum Co (in liquidation)	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	25.00 75.00		Co.
Azule Energy Angola (Block 18) BV	Rotterdam (Netherlands)	Angola	EUR	2,275,625.42	Azule Energy Holdings Ltd	100.00		
Azule Energy Angola BV	Amsterdam (Netherlands)	Angola	EUR	20,000	Azule Energy Holdings Ltd	100.00		
Azule Energy Angola Production BV	Amsterdam (Netherlands)	Angola	EUR	20,000	Azule Energy Holdings Ltd	100.00		
Azule Energy Exploration Angola (KB) Ltd	London (United Kingdom)	Angola	USD	1	Azule Energy Holdings Ltd	100.00		
Azule Energy Exploration (Angola) Ltd	London (United Kingdom)	Angola	USD	1,000,000	Azule Energy Holdings Ltd	100.00		
Azule Energy Gas Supply Services Inc	Dover (USA)	USA	USD	1,000	Azule Energy Holdings Ltd	100.00		
Azule Energy Holdings Ltd(†)	London (United Kingdom)	United Kingdom	USD	1,000,000	Eni International BV Third parties	50.00 50.00		Eq.
Azule Energy Ltd	London (United Kingdom)	Angola	USD	1	Azule Energy Holdings Ltd	100.00		
Azule Energy US Gas Llc	Wilmington (USA)	USA	USD	12,800,000	Azule En. Gas Sup. S. Inc	100.00		
Barentsmorneftegaz Sàrl(†)	Luxembourg (Luxembourg)	Russia	USD	20,000	Eni Energy Russia BV Third parties	33.33 66.67		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Cabo Delgado Gas Development Limitada(†)	Maputo (Mozambique)	Mozambique	MZN	2,500,000	Eni Mozamb. LNG H. BV Third parties	50.00 50.00		Co.
Cardón IV SA(†)	Caracas (Venezuela)	Venezuela	VED	0	Eni Venezuela BV Third parties	50.00 50.00		Eq.
Compañia Agua Plana SA	Caracas (Venezuela)	Venezuela	VED	0	Eni Venezuela BV Third parties	26.00 74.00		Co.
Coral FLNG SA	Maputo (Mozambique)	Mozambique	MZN	100,000,000	Eni Mozamb. LNG H. BV Third parties	25.00 75.00		Eq.
Coral South FLNG DMCC	Dubai (United Arab Emirates)	United Arab Emirates	AED	500,000	Eni Mozamb. LNG H. BV Third parties	25.00 75.00		Eq.
E&E Algeria Touat BV(†)	The Hague (Netherlands)	Algeria	EUR	63,149,580	Eni En. Touat Hold. BV Third parties	54.00 46.00		Eq.
East Delta Gas Co (in liquidation)	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	37.50 62.50		Co.
East Obaiyed Petroleum Co	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	37.50 62.50		Co.
El Temsah Petroleum Co	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	25.00 75.00		Co.
El-Fayrouz Petroleum Co(†) (in liquidation)	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Exploration BV Third parties	50.00 50.00		
Fedynskmorneftegaz Sàrl(†)	Luxembourg (Luxembourg)	Russia	USD	20,000	Eni Energy Russia BV Third parties	33.33 66.67		Eq.
In Salah Gas Ltd	St. Helier (Jersey)	Netherlands	GBP	180	Eni In Salah Ltd Third parties	25.56 74.44		Co.
In Salah Gas Services Ltd	St. Helier (Jersey)	Netherlands	GBP	180	Eni In Salah Ltd Third parties	25.56 74.44		Co.
Isatay Operating Company Llp(†)	Astana (Kazakhstan)	Kazakhstan	KZT	400,000	Eni Isatay Third parties	50.00 50.00		Co.
Ithaca Energy Plc(#)	London (United Kingdom)	United Kingdom	GBP	16,537,324.55	Eni UK Ltd Third parties	37.17 62.83		Eq.
Karachaganak Petroleum Operating BV	Amsterdam (Netherlands)	Kazakhstan	EUR	20,000	Agip Karachaganak BV Third parties	29.25 70.75		Co.
Khaleej Petroleum Co Wll	Safat (Kuwait)	Kuwait	KWD	250,000	Eni Middle E. Ltd Third parties	49.00 51.00		Eq.
Liberty National Development Co Llc	Wilmington (USA)	USA	USD	0	Eni Oil & Gas Inc Third parties	32.50 67.50		Eq.
Mangistau Power BV(†)	Amsterdam (Netherlands)	Kazakhstan	USD	104,381,000(a)	Eni International BV Third parties	51.00 49.00		Eq.
Mediterranean Gas Co	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	25.00 75.00		Co.
Meleiha Petroleum Company	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	37.50 62.50		Co.
Mellitah Oil & Gas BV(†)	Amsterdam (Netherlands)	Libya	EUR	20,000	Eni North Africa BV Third parties	50.00 50.00		Co.
Nile Delta Oil Co Nidoco	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	37.50 62.50		Co.
NOGAT BV(†)	The Hague (Netherlands)	Netherlands	EUR	30,657,500	Eni En. Holding NL BV Third parties	15.00 85.00	15.00	J.O.
Noordgastransport BV	The Hague (Netherlands)	Netherlands	EUR	18,151,208.64	Eni En. Holding NL BV Third parties	18.57 81.43		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(#) Company with shares listed on regulated market of extra-EU Countries.
(†) Jointly controlled entity.
(a) Shares without nominal value.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Norpipe Terminal Holdco Ltd	London (United Kingdom)	Norway	GBP	55.69	Eni SpA Third parties	14.20 85.80		Eq.
North El Burg Petroleum Co	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	25.00 75.00		Co.
North El Hammad Petroleum Co	Cairo (Egypt)	Egypt	USD	20,000	Ieoc Production BV Third parties	18.75 81.25		Co.
Petrobel Belayim Petroleum Co(†)	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	50.00 50.00		Co.
PetroBicentenario SA(†)	Caracas (Venezuela)	Venezuela	VED	0	Eni Lasmo Plc Third parties	40.00 60.00		Eq.
PetroJunín SA(†)	Caracas (Venezuela)	Venezuela	VED	0.02	Eni Lasmo Plc Third parties	40.00 60.00		Eq.
PetroSucre SA	Caracas (Venezuela)	Venezuela	VED	0	Eni Venezuela BV Third parties	26.00 74.00		Eq.
Pharaonic Petroleum Co	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	25.00 75.00		Co.
Port Said Petroleum Co(†)	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	50.00 50.00		Co.
QatarEnergy LNG NFE (5)	Doha (Qatar)	Qatar	USD	1,175,885,000	Eni Qatar BV Third parties	25.00 75.00		Eq.
Rovuma LNG Investment (DIFC) Ltd	Dubai (United Arab Emirates)	Mozambique	USD	50,000	Eni Mozamb. LNG H. BV Third parties	25.00 75.00		Eq.
Rovuma LNG SA	Maputo (Mozambique)	Mozambique	MZN	100,000,000	Eni Mozamb. LNG H. BV Third parties	25.00 75.00		Eq.
Shorouk Petroleum Company	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	25.00 75.00		Co.
Société Centrale Electrique du Congo SA	Pointe-Noire (Republic of the Congo)	Republic of the Congo	XAF	44,732,000,000	Eni Congo SAU Third parties	20.00 80.00		Eq.
Société Italo Tunisenne d'Exploitation Pétrolière SA(†)	Tunis (Tunisia)	Tunisia	TND	5,000,000	Eni Tunisia BV Third parties	50.00 50.00		Eq.
Sodeps - Société de Developpement et d'Exploitation du Permis du Sud SA(†)	Tunis (Tunisia)	Tunisia	TND	100,000	Eni Tunisia BV Third parties	50.00 50.00		Co.
Tecninco Engineering Contractors Llp(†)	Aksai (Kazakhstan)	Kazakhstan	KZT	29,478,455	EniProgetti SpA Third parties	49.00 51.00		Eq.
Thekah Petroleum Co (in liquidation)	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Exploration BV Third parties	25.00 75.00		
United Gas Derivatives Co	New Cairo (Egypt)	Egypt	USD	153,000,000	Eni International BV Third parties	33.33 66.67		Eq.
Vår Energi ASA(#)	Sandnes (Norway)	Norway	NOK	399,425,000	Eni International BV Third parties	63.04 36.96		Eq.
VIC CBM Ltd(†)	London (United Kingdom)	Indonesia	USD	52,315,912	Eni Lasmo Plc Third parties	50.00 50.00		Eq.
Virginia Indonesia Co CBM Ltd(†)	London (United Kingdom)	Indonesia	USD	25,631,640	Eni Lasmo Plc Third parties	50.00 50.00		Eq.
West Ashrafi Petroleum Co(†) (in liquidation)	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Exploration BV Third parties	50.00 50.00		

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(#) Company with shares listed on regulated market of extra-EU Countries.
(†) Jointly controlled entity.

GLOBAL GAS & LNG PORTFOLIO AND POWER

Global Gas & LNG Portfolio

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
SeaCorridor Srl(†)	San Donato Milanese (MI)	Italy	EUR	100,000,000	Eni SpA Third parties	50.10 49.90		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Blue Stream Pipeline Co BV(†)	Amsterdam (Netherlands)	Russia	USD	22,000	Eni International BV Third parties	50.00 50.00	74.62 (a)	J.O.
Damietta LNG (DLNG) SAE(†)	Damietta (Egypt)	Egypt	USD	375,000,000	Eni Gas Liquef. BV Third parties	50.00 50.00	50.00	J.O.
DLNG Service SAE(†)	Damietta (Egypt)	Egypt	USD	1,000,000	Damietta LNG Eni Gas Liquef. BV Third parties	98.00 1.00 1.00	50.00	J.O.
GreenStream BV(†)	Amsterdam (Netherlands)	Libya	EUR	200,000,000	Eni North Africa BV Third parties	50.00 50.00	50.00	J.O.
Société Energies Renouvelables Eni-ETAP SA(†)	Tunis (Tunisia)	Tunisia	TND	11,100,000	Eni International BV Third parties	50.00 50.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.
(a) Equity ratio equal to the Eni's working interest.

Power

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Società EniPower Ferrara Srl(†)	San Donato Milanese (MI)	Italy	EUR	140,000,000	EniPower SpA Third parties	51.00 49.00	26.01	J.O.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.

REFINING AND CHEMICALS

Refining

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
CePIM Centro Padano Interscambio Merci SpA	Fontevivo (PR)	Italy	EUR	6,642,928.32	Ecofuel SpA Third parties	44.78 55.22		Eq.
Consorzio Operatori GPL di Napoli	Napoli	Italy	EUR	102,000	Ecofuel SpA Third parties	25.00 75.00		Co.
Costiero Gas Livorno SpA(†)	Livorno	Italy	EUR	26,000,000	Ecofuel SpA Third parties	65.00 35.00	65.00	J.O.
Disma SpA	Segrate (MI)	Italy	EUR	2,600,000	Ecofuel SpA Third parties	25.00 75.00		Eq.
Green Hydrogen Venezia Srl(†)	Verona	Italy	EUR	10,000	Eni SpA Third parties	50.00 50.00		Eq.
Porto Petroli di Genova SpA	Genova	Italy	EUR	2,068,000	Ecofuel SpA Third parties	40.50 59.50		Eq.
Raffineria di Milazzo ScpA(†)	Milazzo (ME)	Italy	EUR	171,143,000	Eni SpA Third parties	50.00 50.00	50.00	J.O.
Seram SpA	Fiumicino (RM)	Italy	EUR	852,000	Eni SpA Third parties	25.00 75.00		Eq.
Sigea Sistema Integrato Genova Arquata SpA	Genova	Italy	EUR	3,326,900	Ecofuel SpA Third parties	35.00 65.00		Eq.
Società Oleodotti Meridionali - SOM SpA(†)	Rome	Italy	EUR	3,085,000	Eni SpA Third parties	70.00 30.00		Eq.
South Italy Green Hydrogen Srl(†)	Rome	Italy	EUR	10,000	Eni SpA Third parties	50.00 50.00		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Abu Dhabi Oil Refining Company (TAKREER)	Abu Dhabi (United Arab Emirates)	United Arab Emirates	AED	500,000,000	Eni Abu Dhabi R&T BV Third parties	20.00 80.00		Eq.
ADNOC Global Trading Ltd	Abu Dhabi (United Arab Emirates)	United Arab Emirates	USD	100,000,000	Eni Abu Dhabi R&T BV Third parties	20.00 80.00		Eq.
Egyptian International Gas Technology Co	New Cairo (Egypt)	Egypt	EGP	100,000,000	Eni International BV Third parties	40.00 60.00		Eq.
Mediterranée Bitumes SA	Tunis (Tunisia)	Tunisia	TND	1,000,000	Eni International BV Third parties	34.00 66.00		Eq.
Supermetanol CA(†)	Jose Puerto La Cruz (Venezuela)	Venezuela	VED	0	Ecofuel SpA Supermetanol CA Third parties	34.51 30.07 35.42	50.00(a)	J.O.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.
(a) Equity ratio equal to the Eni's working interest.

Chemicals

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Brindisi Servizi Generali Scarl	Brindisi	Italy	EUR	1,549,060	Versalis SpA Eni Rewind SpA EniPower SpA Third parties	49.00 20.20 8.90 21.90		Eq.
IFM Ferrara ScpA	Ferrara	Italy	EUR	5,304,464	Versalis SpA Eni Rewind SpA S.E.F. Srl Third parties	19.61 11.51 10.63 58.25		Eq.
Polymer Servizi Ecologici Scarl	Terni	Italy	EUR	10,000	Novamont SpA Third parties	32.44 67.56		Eq.
Priolo Servizi ScpA	Melilli (SR)	Italy	EUR	28,100,000	Versalis SpA Eni Rewind SpA Third parties	37.22 5.65 57.13		Eq.
Ravenna Servizi Industriali ScpA	Ravenna	Italy	EUR	5,597,400	Versalis SpA EniPower SpA Ecofuel SpA Third parties	42.13 30.37 1.85 25.65		Eq.
Servizi Porto Marghera Scarl	Venezia Marghera (VE)	Italy	EUR	8,695,718	Versalis SpA Eni Rewind SpA Third parties	48.44 38.39 13.17		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
BioBag Baltic OÜ	Tallinn (Estonia)	Estonia	EUR	3,846	BioBag International Third parties	35.00 65.00		Eq.
Lotte Versalis Elastomers Co Ltd(†)	Yeosu (South Korea)	South Korea	KRW	701,800,000,000	Versalis SpA Third parties	50.00 50.00		Eq.
Versalis Chem-invest Llp(†)	Uralsk City (Kazakhstan)	Kazakhstan	KZT	64,194,000	Versalis International SA Third parties	49.00 51.00		Eq.
VPM Oilfield Specialty Chemicals Llc(†)	Abu Dhabi (United Arab Emirates)	United Arab Emirates	AED	1,000,000	Versalis International SA Third parties	49.00 51.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.

ENILIVE AND PLENITUDE

Enilive

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
AET - Raffineriebeteiligungsgesellschaft mbH(†)	Schwedt (Germany)	Germany	EUR	27,000	Enilive Deutsch. GmbH Third parties	33.33 66.67		Eq.
Agass Energy Solution Europe SL(†)	Madrid (Spain)	Spain	EUR	3,000	Aten Oil Setor SLU Third parties	50.00 50.00		Eq.
Bayernoil Raffineriegesellschaft mbH(†)	Vohburg (Germany)	Germany	EUR	10,226,000	Enilive Deutsch. GmbH Third parties	20.00 80.00	20.00	J.O.
City Carburoil SA(†)	Monteceneri (Switzerland)	Switzerland	CHF	6,000,000	Enilive Suisse SA Third parties	49.91 50.09		Eq.
ENEOS Italsing Pte Ltd	Singapore (Singapore)	Singapore	SGD	12,000,000	Enilive SpA Third parties	22.50 77.50		Eq.
Fuelling Aviation Services GIE	Tremblay-en-France (France)	France	EUR	0	Enilive France Sàrl Third parties	25.00 75.00		Co.
LG-Eni BioRefining Co Ltd	Seosan-Si (South Korea)	South Korea	KRW	6,804,000,000	Enilive SpA Third parties	49.00 51.00		Eq.
Pengerang Biorefinery Sdn Bhd(†)	Kuala Lumpur (Malaysia)	Malaysia	MYR	67,500,000	Enilive SpA Third parties	47.50 52.50		Eq.
Routex BV	Amsterdam (Netherlands)	Netherlands	EUR	67,500	Enilive SpA Routex BV Third parties	20.00(a) 20.00 60.00		Eq.
Saraco SA	Meyrin (Switzerland)	Switzerland	CHF	420,000	Enilive Suisse SA Third parties	20.00 80.00		Co.
St. Bernard Renewables Llc(†)	Wilmington (USA)	USA	USD	1,000	Enilive US Inc Third parties	50.00 50.00		Eq.
TBG Tanklager Betriebsgesellschaft GmbH(†)	Salzburg (Austria)	Austria	EUR	43,603.70	Enilive Mark. A. GmbH Third parties	50.00 50.00		Eq.
Weat Electronic Datenservice GmbH	Düsseldorf (Germany)	Germany	EUR	409,034	Enilive Deutsch. GmbH Third parties	20.00 80.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.
(a) Controlling interest: Enilive SpA 25.00
Third parties 75.00

Plenitude

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Bettercity SpA	Bergamo	Italy	EUR	4,050,000	Eni Plenitude SpA SB Third parties	50.00 50.00		Eq.
Evogy Srl Società Benefit(†)	Seriate (BG)	Italy	EUR	11,785.71	Evolvere Venture SpA Third parties	54.55 45.45		Eq.
GreenIT SpA(†)	San Donato Milanese (MI)	Italy	EUR	50,000	Eni Plenitude SpA SB Third parties	51.00 49.00		Eq.
Hergo Renewables SpA(†)	Milan	Italy	EUR	50,000	Eni Plenitude SpA SB Third parties	65.00 35.00		Eq.
Siel Agrisolare Srl(†)	Cesena (FC)	Italy	EUR	10,000	Eni Plen. Ren. Italy SpA Third parties	51.00 49.00		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
2022 Sol VII Llc(†)	Wilmington (USA)	USA	USD	84,794,091	Timber Road Blue Harvest Third parties	75.26 24.74		Eq.
2023 Sol IX Llc(†)	Wilmington (USA)	USA	USD	210,333,261	Cattlemen Class A Llc Third parties	73.59 26.41		Eq.
Bluebell Solar Class A Holdings II Llc	Wilmington (USA)	USA	USD	82,351,634	Eni New Energy US Inc Third parties	99.00 1.00		Eq.
Clarensac Solar SAS	Fuveau (France)	France	EUR	25,000	Eni Plen. Op. Fr. SAS Third parties	40.00 60.00		Eq.
EnerOcean SL(†)	Malaga (Spain)	Spain	EUR	493,320	Eni Plenitude SpA SB Third parties	37.70 62.30		Eq.
Evacuación San Serván 400 SL(†)	Madrid (Spain)	Spain	EUR	3,000	Renopool 1 SLU Third parties	68.77 31.23		Eq.
Grijota Renovables SL	Madrid (Spain)	Spain	EUR	3,000	Fotovoltaica Fotozar 6 Fotovoltaica Fotozar 5 Third parties	8.67 8.66 82.67		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Guillena 400 Promotores SL(†)	Seville (Spain)	Spain	EUR	3,000	Almazara Solar SLU Atlante Solar SLU Chapitel Solar SLU Fortaleza Solar SLU Garita Solar SLU Third parties	6.99 6.99 6.99 6.99 6.99 65.05		Eq.
Infraestructuras Renovables de Entrenúcleos SL(†)	Madrid (Spain)	Spain	EUR	3,000	Killington SLU Granville Invest SLU Plumlee SLU Richwood Invest SLU Third parties	12.24 12.23 12.23 12.23 51.07		Eq.
Infraestructuras San Serván SET 400 SL(†)	Madrid (Spain)	Spain	EUR	90,000	Renopool 1 SLU Third parties	42.31 57.69		Eq.
Instalaciones San Serván II 400 SL(†)	Madrid (Spain)	Spain	EUR	11,026	Renopool 1 SLU Third parties	52.38 47.62		Eq.
Mangistau Renewables BV(†)	Amsterdam (Netherlands)	Netherlands	USD	42,822,000	Eni Energy Solutions BV Third parties	51.00 49.00		Eq.
Novis Renewables Holdings Llc	Wilmington (USA)	USA	USD	100	Eni New Energy US Inc Third parties	49.00 51.00		Eq.
Novis Renewables Llc(†)	Wilmington (USA)	USA	USD	100	Eni New Energy US Inc Third parties	50.00 50.00		Eq.
Parc Tramuntana SL(†)	Cerdanyola del Valles (Spain)	Spain	EUR	3,500	Eni Plenitude SpA SB Third parties	50.00 50.00		Eq.
Parque Eolico Marino La Janda SL(†)	Madrid (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB Third parties	50.00 50.00		Eq.
Parque Eolico Marino Nordes SL(†)	La Coruña (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB Third parties	50.00 50.00		Eq.
Parque Eolico Marino Tarahal SL(†)	Las Palmas de Gran Canaria (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB Third parties	50.00 50.00		Eq.
POW - Polish Offshore Wind-Co Sp zoo(†)	Warsaw (Poland)	Poland	PLN	5,000	Eni Energy Solutions BV Third parties	95.00 5.00		Eq.
Promotores Caparacena 400 SL	Madrid (Spain)	Spain	EUR	3,000	Ladronera Solar SLU Boceto Solar SLU Cornisa Solar SLU Third parties	8.21 7.30 7.30 77.19		Eq.
ST Becerril Renovables SL(†)	Madrid (Spain)	Spain	EUR	3,000	Fotovoltaica Fotozar 6 Fotovoltaica Fotozar 5 Third parties	17.37 17.36 65.27		Eq.
Tramuntana Energy LAB SL(†)	Cerdanyola del Valles (Spain)	Spain	EUR	3,000	Eni Plenitude SpA SB Third parties	50.00 50.00		Eq.
Vårgrønn AS(†)	Stavanger (Norway)	Norway	NOK	800,000	Eni Energy Solutions BV Third parties	65.00 35.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.

CORPORATE AND OTHER ACTIVITIES

Corporate and financial companies

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Consorzio per l'attuazione del Progetto Divertor Tokamak Test DTT Scarl(†)	Frascati (RM)	Italy	EUR	1,000,000	Eni SpA Third parties	25.00 75.00		Co.
Energy Dome SpA	Milan	Italy	EUR	190,425.41	Eni Next Llc Third parties			Eq.
Saipem SpA(#)(†)	Milan	Italy	EUR	501,669,790.83	Eni SpA Saipem SpA Third parties	21.19(a) 1.92 76.89		Eq.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
Avanti Battery Company	Natick (USA)	USA	USD	813.58	Eni Next Llc Third parties			Eq.
Commonwealth Fusion Systems Llc	Wilmington (USA)	USA	USD	943.23	Eni Next Llc Third parties			Eq.
Cool Planet Technologies Ltd	London (United Kingdom)	United Kingdom	GBP	1,000	Eni Next Llc Third parties			Eq.
CZero Inc	Wilmington (USA)	USA	USD	570.88	Eni Next Llc Third parties			Eq.
Form Energy Inc	Somerville (USA)	USA	USD	1,149.76	Eni Next Llc Third parties			Eq.
M2X Energy Inc	Wilmington (USA)	USA	USD	24.76	Eni Next Llc Third parties			Eq.
Mantel Capture Inc	Wilmington (USA)	USA	USD	989.01	Eni Next Llc Third parties			Eq.
sHYp BV PBC	Wilmington (USA)	USA	USD	103.01	Eni Next Llc Third parties			Eq.
Swift Solar Inc	Wilmington (USA)	USA	USD	170.58	Eni Next Llc Third parties			Eq.
Thiozen Inc	Wilmington (USA)	USA	USD	363.90	Eni Next Llc Third parties			Eq.
Tidal Vision Products Inc	Dover (USA)	USA	USD	1,347.81	Eni Next Llc Third parties			Eq.

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(#) Company with shares listed on regulated market of Italy or of other EU countries.
(†) Jointly controlled entity.
(a) Controlling interest: Eni SpA 21.61
Third parties 78.39

Other activities

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	% Equity ratio	Consolidation or valutation method(*)
HEA SpA(†)	Bologna	Italy	EUR	50,000	Eni Rewind SpA Third parties	50.00 50.00	50.00	J.O.
LabAnalysis Environmental Science Srl(†)	San Giovanni Teatino (CH)	Italy	EUR	100,000	Eni Rewind SpA Third parties	30.00 70.00		Eq.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(†) Jointly controlled entity.

OTHER SIGNIFICANT INVESTMENTS

EXPLORATION & PRODUCTION

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholders	% Ownership	Consolidation or valutation method(*)
BF SpA(#)	Jolanda di Savoia (FE)	Italy	EUR	261,883,391	Eni Natural Energies SpA Third parties	5.32 94.68	F.V.
Consorzio Universitario in Ingegneria per la Qualità e l'Innovazione	Pisa	Italy	EUR	142,000	Eni SpA Third parties	12.50 87.50	F.V.
Società Italiana Sementi SpA	San Lazzaro di Savena (BO)	Italy	EUR	40,790,314.24	Eni Natural Energies SpA Third parties	17.24 82.76	F.V.

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholdersp	% Ownership	Consolidation or valutation method(*)
Administradora del Golfo de Paria Este SA	Caracas (Venezuela)	Venezuela	VED	0	Eni Venezuela BV Third parties	19.50 80.50	F.V.
Alam El Shawish Petroleum Co	Cairo (Egypt)	Egypt	EGP	20,000	Eni En. Alam El Shaw. BV Third parties	12.50 87.50	F.V.
Brass LNG Ltd	Lagos (Nigeria)	Nigeria	USD	1,000,000	Eni Int. NA NV Sàrl Third parties	20.48 79.52	F.V.
Darwin LNG Pty Ltd	West Perth (Australia)	Australia	AUD	187,569,921.42	Eni G&P LNG Aus. BV Third parties	10.99 89.01	F.V.
New Liberty Residential Urban Renewal Company Llc	West Trenton (USA)	USA	USD	0[a]	Eni Oil & Gas Inc Third parties	17.50 82.50	F.V.
Nigeria LNG Ltd	Port Harcourt (Nigeria)	Nigeria	USD	1,138,207,000	Eni Int. NA NV Sàrl Third parties	10.40 89.60	F.V.
North Caspian Operating Company NV	The Hague (Netherlands)	Kazakhstan	EUR	128,520	Agip Caspian Sea BV Third parties	16.81 83.19	F.V.
Petrolera Güiria SA	Caracas (Venezuela)	Venezuela	VED	0	Eni Venezuela BV Third parties	19.50 80.50	F.V.
Torsina Oil Co	Cairo (Egypt)	Egypt	EGP	20,000	Ieoc Production BV Third parties	12.50 87.50	F.V.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(#) Company with shares listed on regulated market of Italy or of other EU countries.
(a) Shares without nominal value.

GLOBAL GAS & LNG PORTFOLIO AND POWER

Global Gas & LNG Portfolio

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholdersp	% Ownership	Consolidation or valutation method(*)
Norsea Gas GmbH	Friedeburg-Etzel (Germany)	Germany	EUR	1,533,875.64	Eni International BV Third parties	13.04 86.96	F.V.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

REFINING AND CHEMICALS

Refining

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholdersp	% Ownership	Consolidation or valutation method(*)
Saudi European Petrochemical Co "IBN ZAHR"	Al Jubail (Saudi Arabia)	Saudi Arabia	SAR	1,200,000,000	Ecofuel SpA Third parties	10.00 90.00	F.V.
Tema Lube Oil Co Ltd	Accra (Ghana)	Ghana	GHS	258,309	Eni International BV Third parties	12.00 88.00	F.V.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

ENILIVE AND PLENITUDE

Enilive

OUTSIDE ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholdersp	% Ownership	Consolidation or valutation method(*)
Dépôt Pétrolier de la Côte d'Azur SAS	Nanterre (France)	France	EUR	207,500	Enilive France Sàrl Third parties	18.00 82.00	F.V.
Dépôts Pétroliers de Fos SA	Fos-Sur-Mer (France)	France	EUR	3,954,196.40	Enilive France Sàrl Third parties	16.81 83.19	F.V.
Gestión de Envases Comerciales e Industriales SL	Madrid (Spain)	Spain	EUR	3,000	Enilive Iberia SLU Third parties	16.40 83.60	F.V.
Joint Inspection Group Ltd	Cambourne (United Kingdom)	United Kingdom	GBP	0[(a)]	Enilive SpA Third parties	12.50 87.50	F.V.
S.I.P.G. Société Immobilière Pétrolière de Gestion Snc	Tremblay-en-France (France)	France	EUR	40,000	Enilive France Sàrl Third parties	12.50 87.50	F.V.
Sistema Integrado de Gestion de Aceites Usados	Madrid (Spain)	Spain	EUR	175,713	Enilive Iberia SLU Third parties	15.45 84.55	F.V.
TAR - Tankanlage Ruemlang AG	Ruemlang (Switzerland)	Switzerland	CHF	3,259,500	Enilive Suisse SA Third parties	16.27 83.73	F.V.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.
(a) Shares without nominal value.

CORPORATE AND OTHER ACTIVITIES

Other activities

IN ITALY

Company name	Registered office	Country of operation	Currency	Share Capital	Shareholdersp	% Ownership	Consolidation or valutation method(*)
Ottana Sviluppo ScpA (in bankruptcy)	Nuoro	Italy	EUR	516,000	Eni Rewind SpA Third parties	30.00 70.00	F.V.

(*) F.C. = full consolidation, J.O. = joint operation, Eq. = equity-accounted, Co. = valued at cost, F.V. = valued at fair value.

Changes in the scope of consolidation for 2024

Fully consolidated subsidiaries

Companies included (No. 65)

Aten Oil Activos SLU	Madrid	Enilive	Acquisition
Aten Oil Operaciones SLU	Madrid	Enilive	Acquisition
Aten Oil Setor Activos SLU	Madrid	Enilive	Acquisition
Aten Oil Setor Operaciones SLU	Madrid	Enilive	Acquisition
Aten Oil Setor SLU	Madrid	Enilive	Acquisition
Aten Oil SLU	Madrid	Enilive	Acquisition
Bacton CCS Ltd	London	Exploration & Production	Relevancy
Cattlemen Class A Llc	Dover	Plenitude	Acquisition
Enera Conseil SAS	Levallois-Perret	Plenitude	Acquisition of control
EniProgetti Egypt Ltd	Cairo	Exploration & Production	Relevancy
Eniverse Ventures Srl	San Donato Milanese (MI)	Corporate and financial companies	Relevancy
Enivibes Srl	Vimodrone (MI)	Corporate and financial companies	Relevancy
Eni Energy Alam El Shawish BV	The Hague	Exploration & Production	Acquisition
Eni Energy Arguni I BV	The Hague	Exploration & Production	Acquisition
Eni Energy Ashrafi BV	The Hague	Exploration & Production	Acquisition
Eni Energy Australia Pty Ltd	Perth	Exploration & Production	Acquisition
Eni Energy Bonaparte Pty Ltd	Perth	Exploration & Production	Acquisition
Eni Energy Bondco Ltd (in liquidation)	London	Exploration & Production	Acquisition
Eni Energy Brasil Participações Ltda	Rio de Janeiro	Exploration & Production	Acquisition
Eni Energy Capital Ltd (in liquidation)	London	Exploration & Production	Acquisition
Eni Energy E&P Holding Netherlands BV	The Hague	Exploration & Production	Acquisition
Eni Energy E&P UKCS Ltd	London	Exploration & Production	Acquisition
Eni Energy E&P UK Ltd	London	Exploration & Production	Acquisition
Eni Energy East Ganal BV	The Hague	Exploration & Production	Acquisition
Eni Energy East Sepinggan BV	The Hague	Exploration & Production	Acquisition
Eni Energy Egypt BV	The Hague	Exploration & Production	Acquisition
Eni Energy Exploration BV	The Hague	Exploration & Production	Acquisition
Eni Energy Facilities Netherlands BV	The Hague	Exploration & Production	Acquisition

Eni Energy Finance Ltd	London	Exploration & Production	Acquisition
Eni Energy France SAS	Neuilly-Sur-Seine	Exploration & Production	Acquisition
Eni Energy Germany BV	The Hague	Exploration & Production	Acquisition
Eni Energy Group Holdings Ltd	London	Exploration & Production	Acquisition
Eni Energy Group Ltd	London	Exploration & Production	Acquisition
Eni Energy Group Midco Ltd	London	Exploration & Production	Acquisition
Eni Energy Group Resourcing Ltd	London	Exploration & Production	Acquisition
Eni Energy Holding Netherlands BV	The Hague	Exploration & Production	Acquisition
Eni Energy Hydrogen BV	The Hague	Exploration & Production	Acquisition
Eni Energy Hydrogen Ltd (in liquidation)	London	Exploration & Production	Acquisition
Eni Energy International SAS	Neuilly-Sur-Seine	Exploration & Production	Acquisition
Eni Energy Jakarta BV	The Hague	Exploration & Production	Acquisition
Eni Energy Muara Bakau BV	The Hague	Exploration & Production	Acquisition
Eni Energy Netherlands Administration BV	The Hague	Exploration & Production	Acquisition
Eni Energy Netherlands BV	The Hague	Exploration & Production	Acquisition
Eni Energy North Ganal BV	The Hague	Exploration & Production	Acquisition
Eni Energy North West El Amal BV	The Hague	Exploration & Production	Acquisition
Eni Energy Participation Netherlands BV	The Hague	Exploration & Production	Acquisition
Eni Energy Touat Holding BV	The Hague	Exploration & Production	Acquisition
Eni Energy West Ganal BV	The Hague	Exploration & Production	Acquisition
Eni Insurance SpA	Rome	Corporate and financial companies	Constitution
Eni Marine Services SpA	San Donato Milanese (MI)	Exploration & Production	Relevancy
Eni Natural Energies Côte d'Ivoire SA	Abidjan	Exploration & Production	Relevancy
Eni Natural Energies Mozambico Srl	San Donato Milanese (MI)	Exploration & Production	Relevancy
Eni Netherlands CCUS BV	The Hague	Exploration & Production	Acquisition
Eni Tellus CCS Ltd	London	Exploration & Production	Acquisition
Eni Timor 22-23 BV	Amsterdam	Exploration & Production	Relevancy
Fotovoltaica Fotozar 5 SLU	Madrid	Plenitude	Acquisition

Fotovoltaica Fotozar 6 SLU	Madrid	Plenitude	Acquisition
Granville Invest SLU	Madrid	Plenitude	Acquisition
Killington SLU	Madrid	Plenitude	Acquisition
Plumlee SLU	Madrid	Plenitude	Acquisition
Production North Sea Netherlands Ltd	Wilmington	Exploration & Production	Acquisition
Richwood Invest SLU	Madrid	Plenitude	Acquisition
Tasonis DirectorShip SLU	Madrid	Enilive	Acquisition
Timber Road Blue Harvest Class A Llc	Dover	Plenitude	Acquisition
Versalis International Côte d'Ivoire Sarlu	Abidjan	Chemicals	Relevancy

Companies excluded (No. 37)

Anberia Invest SLU	Madrid	Plenitude	Cancellation
Burren Shakti Ltd (in liquidation)	Hamilton	Exploration & Production	Cancellation
Corlinter 5000 SLU	Madrid	Plenitude	Cancellation
Desarrollos Energéticos Riojanos SL	Madrid	Plenitude	Fusion
EniBioCh4in Alexandria Srl Società Agricola	San Donato Milanese (MI)	Enilive	Fusion
EniBioCh4in Flaibano Srl Società Agricola	San Donato Milanese (MI)	Enilive	Fusion
EniBioCh4in Momo Società Agricola Srl	San Donato Milanese (MI)	Enilive	Fusion
EniBioCh4in Service BioGas Srl	San Donato Milanese (MI)	Enilive	Fusion
Eni Algeria Ltd Sàrl	Luxembourg	Exploration & Production	Irrelevancy
Eni Bahrain BV	Amsterdam	Exploration & Production	Irrelevancy
Eni Ecuador SA	Quito	Refining	Sale
Eni Elgin/Franklin Ltd	London	Exploration & Production	Business Combination
Eni Energy E&P UKCS Ltd	London	Exploration & Production	Business Combination
Eni Energy E&P UK Ltd	London	Exploration & Production	Business Combination
Eni JPDA 11-106 BV	Amsterdam	Exploration & Production	Sale
Eni MOG Ltd (in liquidation)	London	Exploration & Production	Cancellation

Eni Plenitude Solar & Miniwind Italia Srl	Cesena	Plenitude	Fusion
Eni Plenitude Solar III Srl	Cesena	Plenitude	Fusion
Eni Plenitude Solar Srl	Cesena	Plenitude	Fusion
Eni Plenitude Technical Services Srl	Cesena	Plenitude	Fusion
Eni Plenitude Wind & Energy Srl	Cesena	Plenitude	Fusion
Eni Plenitude Wind 2020 Srl	Cesena	Plenitude	Fusion
Eni Plenitude Wind 2022 SpA	Cesena	Plenitude	Fusion
Eni Timor Leste SpA	San Donato Milanese (MI)	Exploration & Production	Irrelevancy
Eni UKCS Ltd	London	Exploration & Production	Business Combination
Esain SA	Quito	Refining	Sale
Guillena Nivel II SL (ex Tebar Solar SLU)	Madrid	Plenitude	Irrelevancy
Guilleus Consulting SLU	Madrid	Plenitude	Cancellation
Ieoc SpA	San Donato Milanese (MI)	Exploration & Production	Irrelevancy
Ixia Solar SLU	Madrid	Plenitude	Cancellation
Mater-Biotech SpA	Novara	Chemicals	Fusion
Nigerian Agip Oil Co Ltd	Abuja	Exploration & Production	Sale
Opalo Solar SLU	Madrid	Plenitude	Cancellation
Pistacia Solar SLU	Madrid	Plenitude	Cancellation
Punes Trade SLU	Madrid	Plenitude	Cancellation
Società Agricola Agricentro Srl	Cesena	Plenitude	Fusion
Zinnia Solar SLU	Madrid	Plenitude	Cancellation

Consolidated Joint Operation

Companies included (No. 2)

NOGAT BV	The Hague	Exploration & Production	Acquisition of joint control
HEA SpA	Bologna	Other activities	Relevancy

Audit fees

(€ thousand)	Parent company's independent accounting firm			Member firms of the independent accounting firm			Total		
Services	Eni SpA (parent company)	Eni's subsidiaries[1]	Eni Group	Eni SpA (parent company)	Eni's subsidiaries[1]	Eni Group	Eni SpA (parent company)	Eni's subsidiaries[1]	Eni Group
Audit	10,220	5,490	15,710	96	12,429	12,525	10,316	17,920	28,235
Audit related services	1,532	149	1,681	-	182	182	1,532	330	1,863
Tax related services	-	-	-	-	-	-	-	-	-
Other services	843	311	1,153	66	520	586	908[2]	831[3]	1,739
Total	**12,595**	**5,950**	**18,544**	**162**	**13,131**	**13,293**	**12,756**	**19,081**	**31,837**

(1) These are subsidiaries, as referred to in the Transparency Directive, mainly relating to consolidated subsidiaries according to the provisions of international accounting standards and to the applicable civil regulations.
(2) Other services provided by PWC to the parent company mainly relate to services for the issue of comfort letter in case of bond issues, services related to the report prepared by Eni SpA on payments to governments and checks on cost recharges/rate.
(3) Other services provided by PWC and member firms of its network mainly relate to (i) the issue of comfort letters, (ii) agreed verification procedures, and (iii) tariff certifications.

Independent auditor's limited assurance report on the sustainability statement

Independent auditor's limited assurance report on the sustainability statement

in accordance with article 14-bis of Legislative Decree No. 39 of January 27, 2010

Eni SpA

pwc

Independent auditor's limited assurance report on the sustainability statement

in accordance with article 14-bis of Legislative Decree No. 39 of January 27, 2010

To the shareholders of
Eni SpA

Conclusion

In accordance with articles 8 and 18, paragraph 1 of Legislative Decree No. 125 of September 6, 2024 (hereinafter also the "Decree"), we have undertaken a limited assurance engagement on the sustainability statement of the Eni Group (hereinafter also the "Group") for the year ended December 31, 2024 prepared in accordance with article 4 of the Decree, presented in the specific section of the management report.

Based on the procedures performed, nothing has come to our attention that causes us to believe that:

- the sustainability statement of the Eni Group for the year ended December 31, 2024 is not prepared, in all material respects, in accordance with the reporting criteria adopted by the European Commission pursuant to Directive (EU) 2013/34/EU (*European Sustainability Reporting Standards*, hereinafter also the "ESRS");
- the information set out in paragraph "EU Taxonomy" of the sustainability statement is not prepared, in all material respects, in accordance with article 8 of Regulation (EU) No. 852 of June 18, 2020 (hereinafter also the "Taxonomy Regulation").

Basis for conclusion

We conducted our limited assurance engagement in accordance with the Standard on Sustainability Assurance Engagements - SSAE (Italia). The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our responsibilities under this Standard are further described in the "*Auditor's Responsibilities for the Limited Assurance Conclusion on the Sustainability Statement"* section of this report.

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We are independent in accordance with the principles of ethics and independence applicable to assurance engagements on sustainability reporting under Italian law.

Our firm applies International Standard on Quality Management ISQM Italia 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other matters – Comparative information

The comparative information reported in the sustainability statement related to the year ended December 31, 2023 has not been subjected to any review.

Responsibilities of the directors and the board of statutory auditors of Eni SpA for the sustainability statement

The directors of Eni SpA are responsible for developing and implementing the procedures adopted to identify the information included in the sustainability statement in accordance with the provisions of the ESRS (hereinafter the "materiality assessment process") and for describing those procedures in the note "Process and results of the double materiality assessment" of the sustainability statement.

The directors are also responsible for preparing the sustainability statement, which contains the information identified through the materiality assessment process, in accordance with the provisions of article 4 of the Decree, including:

- its compliance with the ESRS;
- its compliance with article 8 of the Taxonomy Regulation of the information set out in paragraph "EU Taxonomy".

That responsibility involves designing, implementing and maintaining, in the terms prescribed by law, such internal control as they determine is necessary to enable the preparation of a sustainability statement in accordance with article 4 of the Decree that is free from material misstatement, whether due to fraud or error. That responsibility also involves selecting and applying appropriate methods for processing the information, as well as developing hypotheses and estimates about specific items of sustainability information that are reasonable in the circumstances.

The board of statutory auditors is responsible for overseeing, in the terms prescribed by law, compliance with the Decree.

Inherent limitations in the preparation of the sustainability statement

In reporting forward-looking information in accordance with the ESRS, directors are required to prepare this information based on assumptions described in the sustainability statement about events that may occur in the future and possible future actions by the Group. Because of the unpredictability of the occurrence of any future event, including as to whether an event can actually take place and to the extent and timing of its occurrence, deviations between actual values and forward-looking information could be significant.

Information provided by the Group regarding Scope 3 emissions is subject to higher inherent limitations compared to Scope 1 and 2 emissions, because of the poor availability and low precision of the quantitative and qualitative information relating to the value chain.

Auditor's responsibilities for the limited assurance conclusion on the sustainability statement

Our objectives are to plan and perform procedures to obtain limited assurance about whether the sustainability statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that contains our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the sustainability statement.

As part of our engagement designed to achieve limited assurance in accordance with the Standard on Sustainability Assurance Engagements - SSAE (Italia), we exercised professional judgement and maintained professional scepticism throughout the engagement.

Our responsibilities include:

- Performing risk assessment procedures to identify the disclosures where a material misstatement, whether due to fraud or error, is likely to arise;
- Designing and performing procedures to verify the disclosures where a material misstatement is likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Directing, supervising and performing a limited assurance engagement on the sustainability statement and assuming full responsibility for the conclusion on the sustainability statement.

Summary of the work performed

An engagement designed to obtain limited assurance involves performing procedures to obtain evidence as a basis for our conclusion.

The procedures performed were based on our professional judgement and included inquiries, primarily of personnel of Eni Group responsible for the preparation of the information presented in the sustainability statement, analyses of documents, recalculations and other procedures designed to obtain evidence considered useful.

We performed the following main procedures:

- We understood the Group's business model and strategies, and the environment in which it operates with reference to sustainability issues;
- We obtained an understanding and assessed the criteria to identify the reporting boundary in order to ascertain its compliance with the ESRS;
- We understood the processes underlying the generation, collection and management of the qualitative and quantitative information included in the sustainability statement;
- We understood the process implemented by the Group to identify and assess the material impacts, risks and opportunities, in accordance with the double materiality principle, related to sustainability issues and, based on the information thus obtained, we considered whether any contradictory items emerged that could point to the existence of sustainability issues not considered by the Group in the materiality assessment process;
- We identified the disclosures where a material misstatement is likely to arise;
- We defined and performed procedures, based on our professional judgement, to address the risks of material misstatement identified; in particular:
    - (a) With reference to qualitative information, we held interviews and obtained related supporting documentation in order to ascertain whether that information was consistent with what was reported in the sustainability statement;
    - (b) With reference to quantitative information, we verified the correct aggregation of data, the compliance with the procedure adopted by the Group and the correct application of the calculation methods used. Testing consisted of analytical procedures and acquisition of documentary evidence at parent company level and in relation to a sample of entities falling under the reporting boundary;
- We understood the process implemented by the Group to identify the eligible economic activities and to determine whether they are aligned in accordance with the provisions of the Taxonomy Regulation, and we verified the related disclosures in the sustainability statement;
- We reconciled the information reported in the sustainability statement with the information reported in the consolidated financial statements in accordance with the applicable financial reporting framework, or with the accounting information used for the preparation of the consolidated financial statements, or with management accounting information;

- We verified the structure and presentation of disclosures included in the sustainability statement in accordance with the ESRS;
- We obtained management's representation letter.

Rome, April 4, 2025

PricewaterhouseCoopers SpA

Signed by

Massimo Rota
(Partner)

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

Independent auditor's report on the consolidated financial statements

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Independent auditor's report
in accordance with article 14 of Legislative Decree No. 39 of January 27, 2010 and article 10 of Regulation (EU) No. 537/2014

Eni SpA

Consolidated Financial Statements as of December 31, 2024

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Independent auditor's report

in accordance with article 14 of Legislative Decree No. 39 of January 27, 2010 and article 10 of Regulation (EU) No. 537/2014

To the shareholders of
Eni SpA

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Eni Group (the Group), which comprise the consolidated balance sheet as of December 31, 2024, the consolidated profit and loss account, the consolidated statement of comprehensive income, the consolidated statement of changes in equity, the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the consolidated financial statements give a true and fair view of the financial position of the Group as of December 31, 2024, and of the result of its operations and cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board and adopted by the European Union, as well as with the regulations issued to implement article 9 of Legislative Decree No. 38/05.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA Italia).
Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of this report. We are independent of Eni SpA pursuant to the regulations and standards on ethics and independence applicable to audits of financial statements under Italian law. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

PricewaterhouseCoopers SpA

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Key Audit Matters	*Auditing procedures performed in response to key audit matters*
Evaluation of hydrocarbon reserves, measurement of mineral assets and of other financial statement line items related thereto, also considering the impacts of the energy transition and climate changes *Note 1 "Significant accounting policies, estimates and judgments", Note 12 "Property, plant and equipment", Note 13 "Right-of-use assets and lease liabilities", Note 15 "Reversals (Impairments) of tangible and intangible assets and right-of-use assets. Sensitivity of outcomes to decarbonisation scenarios" and Note 21 "Provisions" of the consolidated financial statements.*	
The financial statement line items "Property, plant and equipment" and "Right-of-use assets" include significant amounts related to mineral assets, more specifically referring to "E&P wells, plant and machinery" in an amount of Euro 38,229 million, "E&P exploration assets and appraisal" amounting to Euro 1,742 million, "E&P tangible assets in progress" equal to Euro 11,296 million and "Right-of-use assets" amounting to Euro 4,266 million. The carrying amount of mineral assets also comprises estimated costs for decommissioning and restoration costs and social projects, the provision of which amounted to Euro 9,049 million at December 31, 2024. Mineral assets are depreciated according to the unit of production method (UOP method) based on the units produced during the year and the estimated hydrocarbon reserves that can be produced. At December 31, 2024, depreciation of mineral assets related to the E&P segment amounted to Euro 6,353 million. At year-end, in accordance with IAS 36 "Impairment of assets", the mineral assets recognised in the consolidated financial statements are subject to specific tests on their recoverable value ("impairment test"), if changes or circumstances have highlighted that (i) their carrying value may no longer be recoverable	Our audit procedures included testing the effectiveness of controls relating to the measurement of hydrocarbon reserves, the valuation of mineral assets and of additional financial statement items related thereto, as well as the consistency of the estimates and disclosures in relation to the financial and non-financial variables (for example those connected with climate and decarbonization objectives) contained in the 2025-2028 Strategic Plan and in the Strategic long-term plan to 2050. The audit procedures over the estimate of the hydrocarbon reserves included, *inter alia*, the analysis of the movements in reserves during the year, an understanding of the main assumptions and evaluation of their reasonableness. The audit procedures relating to depreciation also included verifying the use of the UOP rates resulting from the valuation of the reserves and re-calculations of the depreciation charges. With reference to the estimate of abandonment costs, the following audit procedures were also carried out: (i) understanding of the legislative and regulatory framework and of the

Key Audit Matters	*Auditing procedures performed in response to key audit matters*
and/or (ii) impairments recognised in previous years have ceased to exist or their amount has changed. The recoverable amount of mineral assets is generally taken as being equal to their value in use (VIU) and determined by discounting the estimated future cash flows from the use of the assets. At December 31, 2024, impairments, net of reversals, of tangible and intangible assets and right-of-use assets related to the E&P segment, amounted to Euro 2,203 million. The estimate of hydrocarbon reserves is relevant for the determination of depreciation/amortisation and for the determination of the future cash flows from the oil assets as part of the impairment process. The estimate of hydrocarbon reserves depends on a number of factors, assumptions and variables, including: (i) the quality of available geological and technical engineering data, and their interpretation and judgement; (ii) projections regarding future rates of production and operating costs and development costs; (iii) changes in the prevailing tax rules, other government regulations and contractual conditions; (iv) results of drilling, testing and the actual production performance of the Company's reservoirs after the date of the initial estimates which may drive substantial upward or downward revisions during the current period; (v) changes in oil and natural gas commodity prices which could affect expected future cash flows and the quantities of the Company's proved reserves since the estimates of reserves are based on prices existing as of the date when these estimates are made. In order to determine the recoverable amount of mineral assets, expected future cash flows are estimated based on proved and probable reserves including, among other elements,	underlying mineral arrangements; (ii) comparison between the costs and related timing of expenses at year-end with the previous year's forecasts and, when significant, investigation on the differences identified and verification of the consistency of the actual expenditures in comparison with those expected and the timing such expenditures were incurred. The main audit procedures performed as part of the impairment test were as follows: (i) verification of the consistency of the method used by the Group with the requirements of IAS 36, and the appropriateness of the cash flows used and related consistency with the Group's forecasted plans; (ii) meetings with management to discuss the main assumptions used to prepare the impairment models consistent with the Group's 2025-2028 Strategic Plan and the Strategic long-term plan to 2050; (iii) evaluation of the reasonableness of the assumptions used by management to estimate cash flows and check about whether they were in line with the estimated reserves and site abandonment and restoration costs; (iv) evaluation of the reasonableness of the estimates regarding production, prices and operating and development costs performed by management during the previous years, and comparison of previous years' estimates with actual values ("retrospective review"), with the aim of assessing management's capacity to develop estimates; (v) verification of the sensitivity analyses performed by the Group that include (i) a linear cut of -10% to hydrocarbon prices in all the years of the cash flow projections; (ii) a one-percentage point increase in the risk-adjusted WACCs applied in each country of operations; (iii) the projections of hydrocarbon prices and CO_2 costs of the

Key Audit Matters	*Auditing procedures performed in response to key audit matters*
production taxes and the costs to be incurred for the reserves yet to be developed. The estimate of the future rates of production is based on assumptions related to future commodity prices, operating costs, lifting and development costs, field decline rates and other factors. Considering the subjectivity of the assumptions underlying the estimate of the VIU, management has stress-tested its base case by applying the following sensitivity analyses to the assumptions underlying the oil&gas cash-generating units VIUs of the base case: (i) a linear cut of -10% to hydrocarbon prices in all the years of the cash flow projections; (ii) a one-percentage point increase in the risk-adjusted weighted average costs of capital (WACCs) applied in each country of operations; (iii) the projections of hydrocarbon prices and CO_2 costs of the decarbonization scenario Net Zero Emission 2050 (NZE 2050) elaborated by IEA with forecast prices from 2030 onwards, which have been integrated by the pricing assumptions of management's four-year 2025-2028 industrial plan and linear interpolation of prices till 2030. We paid special attention to the risk of incorrect quantification of the estimates carried out by management in relation to the measurement of hydrocarbon reserves and the valuation of mineral assets and the other financial statement line items related thereto considering (i) the high degree of uncertainty of the estimates and measurements, (ii) the complexity of the valuation models used and (iii) the materiality of the related financial statement line items.	decarbonization scenario Net Zero Emission 2050 (NZE 2050) elaborated by IEA with forecast prices from 2030 onwards, which have been integrated by the pricing assumptions of management's four-year 2025-2028 industrial plan and linear interpolation of prices till 2030. Our experts in mineral resources valuation, assisted by our system and process assurance experts, supported us with (i) testing the effectiveness of controls relating to the adequacy of the estimates, assumptions and methods used by the Group's internal experts to estimate hydrocarbon reserves; (ii) evaluating the process of identification, measurement and reporting of financial and non-financial data used by the Group's internal experts in developing the estimation models; (iii) testing the completeness and accuracy of the historical production used by the Group's internal experts for estimating future production volumes; (iv) a check of the consistency between the geological and technical engineering data measured and reported by third parties and used by the Group's internal experts for the estimate of hydrocarbon reserves; and (v) testing the completeness and accuracy of the data provided to the Group's external experts compared to the data used by the Group's internal experts for the estimate of hydrocarbon reserves. We assessed the technical skill and knowledge of the internal and external experts and the objectivity of the external experts involved in the valuation process around the hydrocarbon reserves. Our valuation experts supported us in the verification of the consistency of the assumptions contained in the 2025–2028 Strategic Plan and the Strategic long-term plan to 2050 with the macroeconomic perspectives of the E&P segment and, in particular, in (i) evaluating the appropriateness of the valuation models used (ii) the reasonableness of a sample of

Key Audit Matters	*Auditing procedures performed in response to key audit matters*
	medium/long-term future commodity prices, including testing the consistency of such prices with the most recent market consensus; (iii) the reasonableness of inflation rates, including testing the consistency of such rates with the market prices and those expressed by sector analysts; and (iv) the reasonableness of the discount rates adopted. We also verified the consistency between the decarbonisation strategic objectives set by management and the main assumptions underlying the 2025-2028 Strategic Plan and the Strategic long-term plan to 2050. Finally, we evaluated the disclosures provided in the notes to the financial statements on all of the above-reported matters relating to mineral assets and the other financial statement line items related thereto, as well as their consistency, where applicable, with the information contained in the sustainability statement and with the other information provided by management to the market, on the achievement of carbon neutrality and the related climate risks, including energy transition.

Responsibilities of the Directors and the Board of Statutory Auditors for the Consolidated Financial Statements

The directors are responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board and adopted by the European Union, as well as with the regulations issued to implement article 9 of Legislative Decree No. 38/05 and, in the terms prescribed by law, for such internal control as they determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

The directors are responsible for assessing the Group's ability to continue as a going concern and, in preparing the consolidated financial statements, for the appropriate application of the going concern basis of accounting, and for disclosing matters related to going concern. In preparing the consolidated financial statements, the directors use the going concern basis of accounting unless they either intend to liquidate Eni SpA or to cease operations or have no realistic alternative but to do so.

The board of statutory auditors is responsible for overseeing, in the terms prescribed by law, the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA Italia) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

As part of our audit conducted in accordance with International Standards on Auditing (ISA Italia), we exercised professional judgement and maintained professional scepticism throughout the audit. Furthermore:

- We identified and assessed the risks of material misstatement of the consolidated financial statements, whether due to fraud or error; we designed and performed audit procedures responsive to those risks; we obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- We obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;

- We evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors;

- We concluded on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;

- We evaluated the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

- We obtained sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion on the consolidated financial statements.

We communicated with those charged with governance, identified at an appropriate level as required by ISA Italia regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

We also provided those charged with governance with a statement that we complied with the regulations and standards on ethics and independence applicable under Italian law and communicated with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate the related risks, or safeguards applied.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We described these matters in our auditor's report.

Additional Disclosures required by Article 10 of Regulation (EU) No. 537/2014

On May 10, 2018, the shareholders of Eni SpA in general meeting engaged us to perform the statutory audit of the Company's and the consolidated financial statements for the years ending December 31, 2019, to December 31, 2027.

We declare that we did not provide any prohibited non-audit services referred to in article 5, paragraph 1, of Regulation (EU) No. 537/2014 and that we remained independent of the Company in conducting the statutory audit.

We confirm that the opinion on the consolidated financial statements expressed in this report is consistent with the additional report to the board of statutory auditors, in its capacity as audit committee, prepared pursuant to article 11 of the aforementioned Regulation.

Report on Compliance with other Laws and Regulations

Opinion on compliance with the provisions of Commission Delegated Regulation (EU) 2019/815

The directors of Eni SpA are responsible for the application of the provisions of Commission Delegated Regulation (EU) 2019/815 concerning regulatory technical standards on the specification of a single electronic reporting format (ESEF - European Single Electronic Format) (hereinafter, the "Commission Delegated Regulation") to the consolidated financial statements as of December 31, 2024, to be included in the annual report.

We have performed the procedures specified in auditing standard (SA Italia) No. 700B in order to express an opinion on the compliance of the consolidated financial statements with the provisions of the Commission Delegated Regulation.

In our opinion, the consolidated financial statements as of December 31, 2024, have been prepared in XHTML format and have been marked up, in all significant respects, in compliance with the provisions of the Commission Delegated Regulation.

Due to certain technical limitations, some information included in the notes to the consolidated financial statements when extracted from the XHTML format to an XBRL instance may not be reproduced in an identical manner with respect to the corresponding information presented in the consolidated financial statements in XHTML format.

Opinions and statement in accordance with article 14, paragraph 2, letters e), e-bis) and e-ter) of Legislative Decree No. 39/10 and with article 123-bis, paragraph 4, of Legislative Decree No. 58/98

The directors of Eni SpA are responsible for preparing a management report and on the corporate governance and shareholdings structure report of Eni group as of December 31, 2024, including their consistency with the relevant consolidated financial statements and their compliance with the law.
We have performed the procedures required under auditing standard (SA Italia) No. 720B in order to:

- express an opinion on the consistency of the management report and of the specific information included in the report on corporate governance and ownership structure referred to in article 123-bis, paragraph 4, of Legislative Decree No. 58/98, with the consolidated financial statements;
- express an opinion on the compliance with the law of the management report, excluding the section on sustainability statement, and of the specific information included in the report on corporate governance and ownership structure referred to in article 123-bis, paragraph 4, of Legislative Decree No. 58/98;
- issue a statement on material misstatements, if any, in the management report and in the specific information included in the report on corporate governance and ownership structure referred to in article 123-bis, paragraph 4, of Legislative Decree No. 58/98.

In our opinion, the management report and the specific information included in the report on corporate governance and ownership structure referred to in article 123-bis, paragraph 4, of Legislative Decree No. 58/98 are consistent with the consolidated financial statements of Eni group as of December 31, 2024.

Moreover, in our opinion, the management report, excluding the section on the sustainability statement, and the specific information included in the report on corporate governance and ownership structure referred to in article 123-bis, paragraph 4, of Legislative Decree No. 58/98 are prepared in compliance with the law.

With reference to the statement referred to in article 14, paragraph 2, letter e-ter), of Legislative Decree No. 39/10, issued on the basis of our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have nothing to report.

Our opinion on compliance with the law does not extend to the section of the management report on operations relating to the sustainability statement reporting. The conclusions on the compliance of that section with the rules governing its preparation and on compliance with the disclosure requirements established by article 8 of Regulation (EU) 2020/852 are expressed by ourselves in the report prepared in accordance with article 14-bis of Legislative Decree No. 39/10.

Rome, April 4, 2025

PricewaterhouseCoopers SpA

Signed by

Massimo Rota
(Partner)

As disclosed by the Directors, the accompanying consolidated financial statements of Eni SpA constitute a non-official version which is not compliant with the provisions of the Commission Delegated Regulation (EU) 2019/815. This independent auditor's report has been translated into the English language solely for the convenience of international readers. Accordingly, only the original text in Italian language is authoritative.

Eni SpA

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Capital Stock as of December 31, 2024: € 4,005,358,876.00 fully paid
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