

Eni  
Country  
by Country  
Report  
**2018**



# Mission

*We are an energy company.*

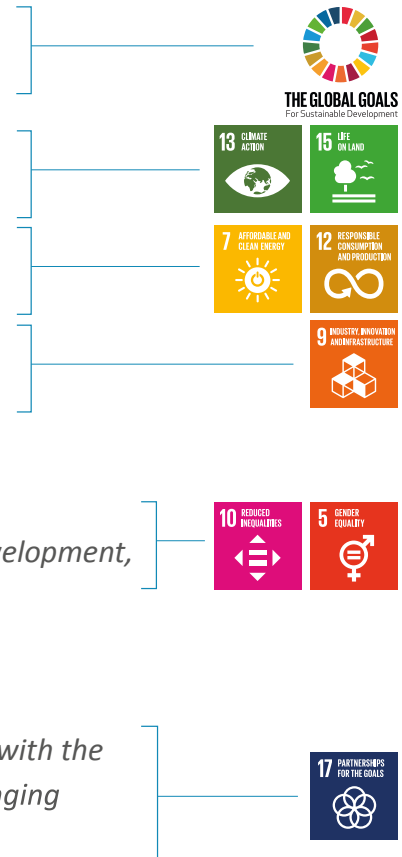
*We concretely support a just energy transition,  
with the objective of preserving our planet  
and promoting an efficient and sustainable  
access to energy for all.*

*Our work is based on passion and innovation,  
on our unique strength and skills,*

*on the equal dignity of each person,  
recognising diversity as a key value for human development,*

*on the responsibility, integrity and transparency  
of our actions.*

*We believe in the value of long term partnerships with the  
countries and communities where we operate bringing  
long-lasting prosperity for all.*



## Country-by-Country Report 2018

2	Introduction
3	Eni Group organizational structure
4	Basis of presentation
10	Country-by-Country Report
10	Eni Group – summary
12	Europe
20	Africa
23	Asia and Oceania
27	Americas

## Introduction

The “Base erosion and profit-shifting - BEPS” action plan promoted by the Organisation for Economic Cooperation and Development (OECD) with the endorsement of the G20 countries is designed to ensure that taxable income of multinational enterprises (MNEs) is apportioned to the jurisdictions where their economic activities are occurring proportionally to value generation. “Base erosion” means the reduction in a country’s overall tax revenues as a consequence of “profit shifting” i.e.: the artificial contractual arrangements under which MNEs move profits from one tax jurisdiction to another in order to minimize income tax payments.

Eni adheres to the principles of the OECD’s BEPS project and the Group’s tax strategy as approved by the Eni’s Board of Directors on May 24, 2018 fully uphold those principles. Management decisions are driven by industrial and commercial objectives, and tax considerations support the achievement of those objectives. Eni does not engage in “aggressive tax planning”, which consists in setting up artificial company schemes that are purely tax-driven, or in transactions lacking economic substance and designed to obtain unfair tax advantages. The Group’s core hydrocarbon exploration, development and extraction business, which generates almost all of the income taxes incurred by Eni, is subject to taxation in the countries owning oil and gas reserves and where the Group oil&gas operations are carried out, in accordance with local contractual provisions and tax rules. Therefore, Eni fulfils its tax obligations in the countries where the Group’s economic activity is pursued and where value is generated.

The BEPS Action Plan developed by the G20 countries and by the OECD is divided into 15 action points. Action 13 (Transfer Pricing Documentation and Country-by-Country Reporting) requires MNEs to prepare a “BEPS Country-by-Country Report” (CbC Report) presenting a MNE’s group allocation of income, taxes and business activities on a tax jurisdiction-by-tax jurisdiction basis. The CbC Report is a tool enabling tax administrations to undertake risk assessment and is forwarded by the tax administration of the MNE’s ultimate parent company to all tax administrations which have signed an agreement to exchange such reports, where the Group is currently conducting its operations.

In Italy, in accordance with Law no. 208/2015 as enacted by Ministry of Economy and Finance Decree 23/2017, Eni has to submit a CbC Report to the Italian Tax Agency in each fiscal year. This submission has to conform to the reporting template approved by the OECD. Although Eni does not have any obligation to share this information with the market and the public, the Board of Directors has decided to publish its CbC Report from fiscal year 2017, in the belief that this will enhance transparency and make a wide reach of stakeholders knowledgeable about this matter. In elaborating the data, certain assumptions have been adopted to help stakeholders gain more insight about the report. These have been described in the reporting criteria presented hereinafter.

## Eni Group organizational structure

### 1. *Subsidiary undertakings*

As at December 31, 2018, the Group was structured in the following way:

		Italy	Outside Italy
<b>Subsidiary undertakings</b>	<b>213</b>	<b>36</b>	<b>177</b>
Exploration & Production segment	139	10	129
Other business activities	74	26	48

The 129 foreign subsidiary undertakings engaged in the Exploration & Production (E&P) segment are participated by three international holding companies owned by Eni SpA: Eni International BV, a company incorporated in the Netherlands, Eni Investment Plc, a company incorporated in the UK and Eni Petroleum Co Inc., an operating holding company incorporated in the USA.

These 129 subsidiary undertakings engage in exploration, field development and extraction of hydrocarbons in 43 countries where hydrocarbons reserves are located. Operations are based on concessions awarded by governments or on production sharing contracts with governments or state-owned petroleum companies. These contracts apportion the volumes of hydrocarbons produced between the Eni subsidiaries and the government/state-owned entities according to variable schemes. Therefore, the amount of taxes is totally unrelated to the jurisdiction in which the Eni subsidiary is incorporated or resident for tax purposes. E&P subsidiaries can be incorporated in the countries where they operate, or can have their tax jurisdiction in another country and conduct operations through a permanent establishment (PE), whose income is subject to taxation in accordance with the tax laws of the country where operations are carried out.

The breakdown by jurisdiction of the 129 E&P subsidiaries incorporated outside Italy is given below.

- 66 subsidiaries are incorporated in the countries where they operate or act as holding companies; many non-OECD countries require legal entities to be incorporated under local law in order to qualify for mineral rights and petroleum contracts.
- 63 subsidiaries are conducting operations in hydrocarbon reserve-rich countries through PEs and are incorporated elsewhere, mainly in the Netherlands, in the UK and in Italy. Eni does incorporate a legal entity in a jurisdiction other than that where operations are located, with aim to standardize certain aspects of corporate governance across Group subsidiaries as in the case of the ability to hold corporate documentation and records in the English language and to prepare financial statements in US dollar, which is the currency generally adopted in the oil and gas sector.

With regard to Eni's other business activities – sale of gas, power and LNG, refining and marketing of petroleum products, production and sale of chemical products, and business support services, in particular finance and insurance – those outside Italy are conducted mainly in Europe, through local subsidiaries. There are 48 of these local subsidiaries: 8 subsidiaries in Gas & Power, 18 subsidiaries in Refining & Marketing, 11 subsidiaries in Chemicals, and 11 subsidiaries in "Corporate and other Activities" segment, 4 of which provide financial services to the Group companies. The foreign operating subsidiaries mainly engage in marketing and distribution activities (26 subsidiaries); 14 subsidiaries engage in manufacturing activity.

Amounts for all the 213 Eni subsidiaries as at December 31, 2018, are included in the CbC Report below.

## **2. Joint operations**

Eni participates to 12 joint operations that are recognized in the Group's consolidated financial statements — prepared under IFRS — by applying the proportional consolidation method based on Eni's working interest in each venture. 5 of these joint operations are incorporated outside Italy. Among the Italy-based joint operations, Mozambique Rovuma Venture SpA engages in petroleum operations in Mozambique where development is underway following the final investment decision ("FID") made to exploit the large offshore Coral gas discovery in the portion of Area 4 exclusively owned by the Area concessionaires, whereas pre-FID activities are underway at the other large Mamba gas discovery which reservoir extends to adjoining Area 1 owned by other concessionaires.

Amounts for Eni's joint operations as at December 31, 2018, have been included in the Eni Group CbC Report based on the same consolidation method as in the Group consolidated financial statements for IFRS purpose.

## **3. Low-tax jurisdictions**

As at December 31, 2018, Eni retained control over 10 subsidiaries, which were resident or had PEs in countries or territories that can be classified as "Low-Tax Jurisdictions" under Italian law. According to Italian tax rules, countries or territories offer a preferential tax regime when their nominal tax rate is lower than 50% of that current in Italy (27.9%; Italian corporate tax rate – Ires 24%; Italian regional income tax – Irap 3.9%). Of the above 10 companies, 8 companies became part of the Group following acquisitions in the upstream segment over the last decade (particularly Lasmo Plc and Burren Energy Plc groups). The tax regime applicable to these entities is the following:

- 6 entities are subject to taxation in Italy and for this purpose they are included in the tax return presented by the parent company Eni SpA;
- 4 entities are taxed in accordance to the tax rules of the jurisdictions of residence due to the waiver obtained from the Italian tax administration based on the level of taxation which they are subject to locally.

## **Basis of presentation**

### **Different reporting criteria vs. the report "Payments to Governments"**

The reporting criteria of the CbC Report are slightly different from those adopted in the preparation of the "Payments to Governments Report<sup>1</sup>", which Eni is required to prepare and to publish in accordance with the reporting obligations on the extractive industries set by Directive 2013/34/EU (the EU Accounting Directive), as enacted in the Italian law by Legislative Decree N° 139 of August 18, 2015.

In non-operated petroleum contracts, the item "cash taxes paid" reported in the CbC Report includes the share of cash taxes paid by the operator on behalf of Eni to the host jurisdiction, which are charged to Eni through a partner billing process (cash calls); whereas in contracts where Eni is

---

<sup>1</sup> The report is available at Eni's web site [www.eni.com](http://www.eni.com)

operator, only the Eni's share of cash taxes is reported even though Eni in its capacity as operator is due to fulfil the obligation to pay to the host country 100% of the due amounts of taxes (Eni's share of taxes and that of its partners, which is refunded to Eni through a partner billing process). In this respect, the CbC reporting criteria differ from the ones adopted in the "Payments to Governments Report", where Eni is required to disclose only direct payments made by Eni to host Governments, which are reported at 100% in operated contracts. Below a summary of the main differences between the two reports is presented:

#### ➤ Country-by-Country

- Income tax payments reported by subsidiaries and joint operations relate all of Eni's businesses;
- Payments of current income taxes are recorded based on Eni's share, therefore:
  - where Eni, acting as a project operator, makes tax payments also on behalf of other project partners, only the Eni's share of payments is recorded;
  - where Eni is a project follower and therefore does not make any tax payments, Eni's share of the payments made by the operator on behalf of Eni is recorded.

#### ➤ Payments to Governments

- Income tax payments reported by subsidiaries and joint operations regard only the upstream business;
- Payments of current income taxes are recorded by the entity that makes them directly, therefore:
  - where Eni, acting as a project operator, makes tax payments also on behalf of other project partners, the full amount of each payments is recorded;
  - where Eni is a project follower and therefore does not make any tax payments, Eni does not record any payments.

## Reporting MNE and constituent entities

The constituent entities are all the subsidiary undertakings controlled directly or indirectly by Eni SpA, which is the ultimate parent company of the Eni Group. Eni SpA has an obligation to transmit the data provided in this report to the Italian Tax Agency. The data in this report are those of the companies included in Eni SpA's consolidated financial statements, prepared in accordance with international financial reporting standards (IFRS), and those of certain subsidiaries excluded from consolidation because of immateriality or their consolidation does not entail any effect on the Group consolidated results of operations. Furthermore, this report includes the data for proportionally-consolidated entities (joint operations) in line with the accounting provided by the IFRSs. In 2018 Eni closed a merger transaction involving its fully-owned subsidiary Eni Norge and the Norwegian company Point Resources controlled by the private equity fund HitecVision, resulting in the establishment of a jointly-controlled entity named Vår Energi, participated by Eni and HitecVision with interests of 69.6% and 30.4%, respectively. The new joint-venture took over the tax positions of the merged companies with effect from January 1, 2018. Therefore, amounts relating to the former subsidiary Eni Norge have been excluded from the present Country-by-Country report also considering that Eni Norge did not prepare any financial statements for the year 2018, whereas, Eni's consolidated financial statements included the accounts of Eni Norge till the date of the loss of control occurred December 31, 2018, recording to that date revenues, income before taxation and taxes amounting to €2,304 million, €1,233 million and €119 million, this latter on a cash basis.

## Treatment of permanent establishments

The data for branches and PEs of the constituent entities are reported by reference to the tax jurisdiction in which the PE is located and operates and not by reference to the tax jurisdiction of residence of the legal entity of which the PE is a part. Residence tax jurisdiction reporting for the business legal entity of which the permanent establishment is a part exclude financial data related to the permanent establishment.



### Source of data

The data presented in this report, which have been aggregated on a tax jurisdiction-by-tax jurisdiction basis, have been sourced from the separate financial statements of the local Group subsidiaries. Differences between local GAAP and the IFRS used to prepare the Group's consolidated financial statements are deemed to have a negligible impact on the financial amounts disclosed in this report.

### Reporting period

The reporting period is the fiscal year 2018 of the parent company Eni SpA, which is the calendar year.

### Structure and content

This report shows a table for each of the tax jurisdictions in which the Eni Group operates. The amounts in each tax-jurisdiction table have been obtained by aggregating amounts sourced from the local financial statements of all the Eni subsidiaries that are tax residents in the jurisdiction or operate there through a PE. The data for each PE have been taken from the accounting records of the subsidiary of which the PE is a part, separating them from data related to the head office or other PEs of the subsidiary.

### Content of each country table

The following aggregate data are given for each tax jurisdiction:

#### • Total revenues

The revenues column shows the total revenues generated in the year by all the Group constituent entities resident in the tax jurisdiction or operating there through a PE. It is furnished the breakdown of revenues generated by transactions with unrelated parties and by inter-company transactions, even within the same tax jurisdiction. Revenues include all positive income items, e.g. revenues from sales of products and services, royalties from industrial patents, interest income, gains from the sale of plant, property and equipment, intangible assets and equity investments and unrealized profits (such as the fair value of derivatives held for purposes other than hedging). Inter-company dividends are excluded from revenues. Furthermore, in earlier application of the recently-issued guidance from the OECD set to be effective to all reporting fiscal years of MNE groups commencing on or after January 1, 2020, there are also excluded from revenues any amounts representing all or part of the profit of another constituent entity in such jurisdictions where the equity-accounting of intercompany shareholdings is permitted. Gains recognized in comprehensive income are also excluded.

#### • Profit (loss) before income tax

This column shows the sum of the pre-tax profits and losses recorded in the year by all the constituent entities resident in the tax jurisdiction or operating there through a PE.

In earlier application of the recently-issued guidance from the OECD set to be effective to all reporting fiscal years of MNE groups commencing on or after January 1, 2020, consistently with the reporting criteria applying to revenues, pre-tax profits of the Group constituent entities are stated net of inter-company dividends and of any amounts representing all or part of the profit of another constituent entity. This treatment is aimed at achieving greater alignment between cash taxes and locally-generated profits, because the above mentioned dividends and profits are excluded from



taxation in the recipient's residence tax jurisdiction or are subject to a minimal tax rate as in the case of Italy<sup>2</sup> due to their being paid out of earnings that have been taxed in the tax jurisdictions where they have been generated.

#### • Income tax paid (on cash basis)

This column shows the income tax paid during the year by all the constituent entities resident or operating through a PE in the relevant tax jurisdiction. Taxes are reported on a cash basis and include taxes paid by the constituent entities to the residence tax jurisdictions and to all other tax jurisdictions. In this respect, they include withholding taxes paid by other Group entities on payments to the constituent entities in the jurisdiction, as in the case of the provision of intercompany services.

#### • Income tax accrued (current year)

This column shows the accrued current tax expense recorded on taxable profits or losses of the reporting year, recorded by all the constituent entities resident or operating through a PE in the tax jurisdiction. It does not include deferred tax assets or liabilities, or provisions for uncertain tax liabilities.

#### *Reconciliation between accrued current tax expense of CbC report and income taxes recorded in the Eni consolidated financial statement*

(€ million)	2018
<b>Accrued current tax expense (CbC report)</b>	<b>5,142</b>
Accrued current tax expense – Eni Norge	253
Net deferred taxes and provisions for uncertain tax liabilities	575
<b>Income taxes of consolidated profit and loss account</b>	<b>5,970</b>

#### • Taxes in-kind

With regard to extractive activities, taxes both paid and accrued include in-kind volumes due by Eni to local tax authorities as part of production sharing agreements “PSAs”, whereby tax obligations in charge of the international oil company are settled by a national agency or corporation out of the production entitlement (profit oil) of the international partner. The monetary value of those payments is determined based on market prices in accordance of applicable provisions of each PSA.

#### • Stated capital

This column shows the stated capital of all the constituent entities resident in the tax jurisdiction. In the case of each PE, the stated capital is reported in the jurisdiction where the legal entity of which it is a part is tax resident.

#### • Accumulated earnings

This column shows the accumulated earnings of all the constituent entities resident in the tax jurisdiction. In the case of each PE, accumulated earnings are reported in the jurisdiction where the legal entity of which it is a part is tax resident.

<sup>2</sup> In Italy, inter-company dividends are taxed up to 5% of their gross amount, which is subject to the corporation statutory tax rate, resulting in a 1.2% levy.

- **Number of employees**

This column shows the total number of employees employed at the end of the fiscal year by all the constituent entities resident or operating through a PE in the relevant tax jurisdiction. OECD guidelines for the preparation of the CbC report allow to include in the number of employees the independent contractors participating in the ordinary operating activities of the MNE. On this basis, Eni reports as employees the number of independent contractors in those countries where it is particularly significant. In certain extractive initiatives, Eni and the host Country agree to assign the operatorship of a given initiative to an incorporated joint venture, a so-called operating company. The operating company in its capacity as the operator is responsible of managing extractive operations with own personnel. Those operating companies are not controlled by Eni. Libya, Egypt, Kazakhstan and Algeria are the most important countries of Eni presence where the number of employees also includes the Eni share of the number of employees hired by local operating companies. The Eni share is determined by reference to Eni's participating interest in the share capital of those operating companies.

- **Tangible assets other than cash and cash equivalents**

This column shows the sum of the book values of all the tangible assets of the constituent entities resident or operating through a PE in the tax jurisdiction. It excludes intangible assets and all financial assets (shares, securities, receivables, derivative assets, etc.).

- **List of all the constituent entities of the Eni Group included in each aggregation per tax jurisdiction.**

The report lists the names of all the legal entities resident or operating through a PE in the relevant tax jurisdiction. In the case of each PE, the tax jurisdiction of residence of the legal entity of which it is a part is also reported. The name of the tax jurisdiction under whose laws a constituent entity is incorporated or organized has also been reported in those rare circumstances where it is different from the tax jurisdiction of residence.

- **Business activity**

The main business activity is indicated for each constituent entity operating in the relevant tax jurisdiction.

- **Eni business area**

The Eni business segment is indicated for each constituent entity operating in the relevant tax jurisdiction.

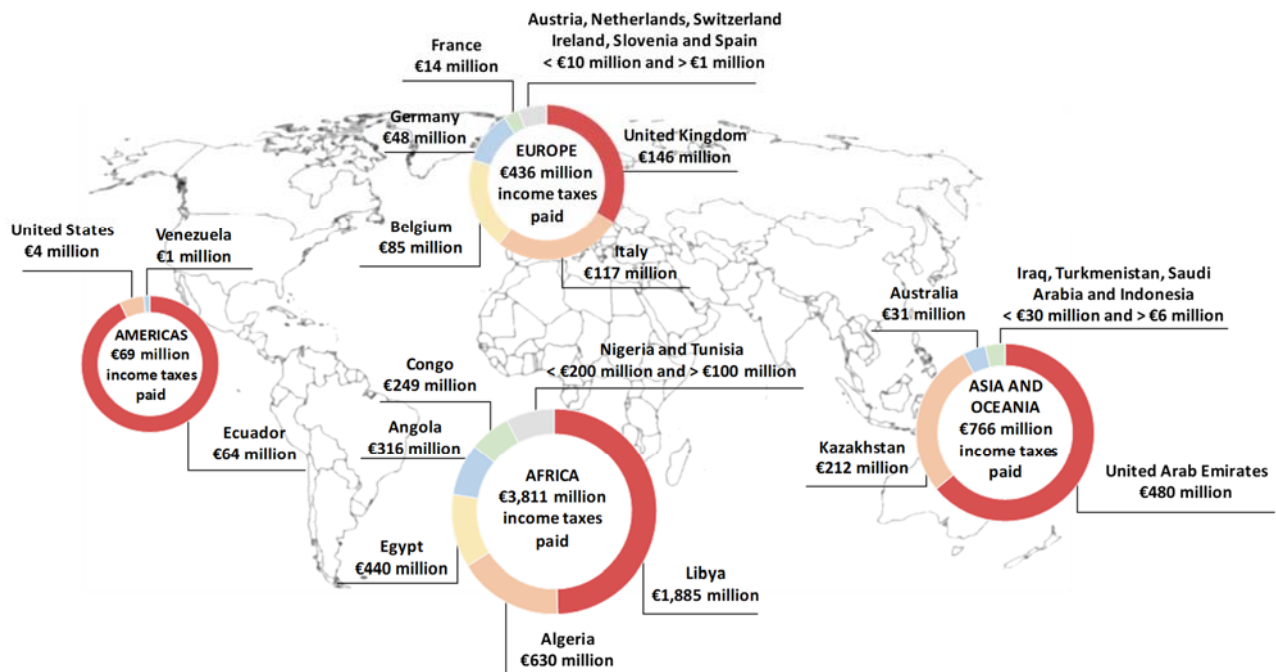
### **Reporting currency**

The reporting currency is the euro. Amounts are stated in thousands of euros. Amounts reported in currencies other than the euro have been translated into euros at the average exchange rate for the fiscal year.

### **Materiality threshold**

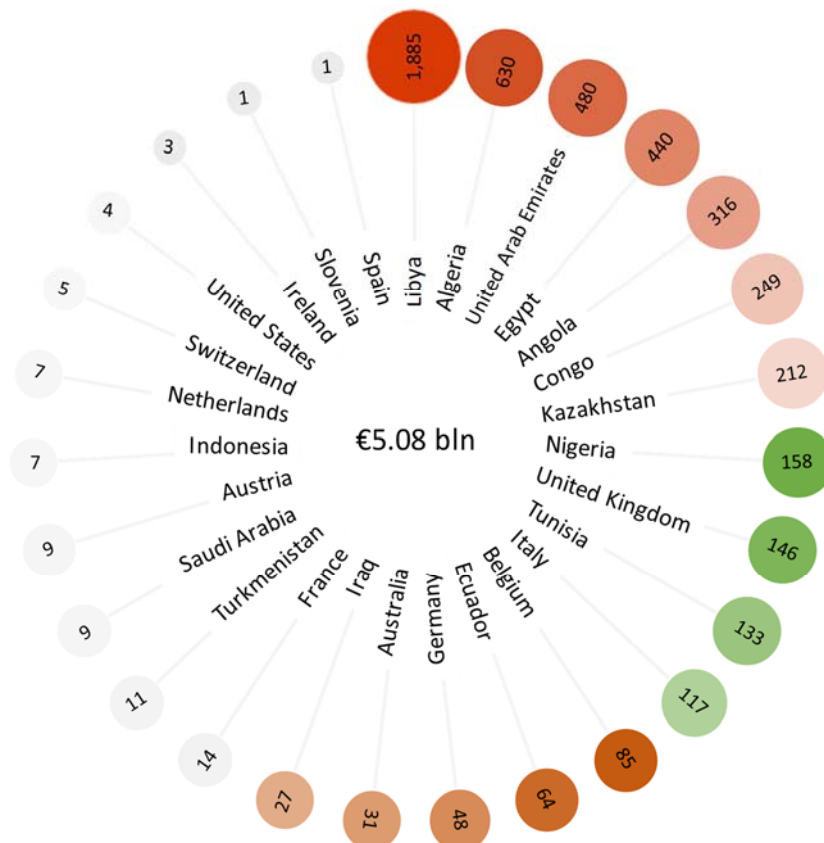
Amounts lower than €1,000 have not been reported.

The following chart summarizes the tax contributions made by Eni Group in the countries where it operates in 2018.



### Income Taxes Paid in 2018

(€ million)



## Eni Group – summary

(€ thousand)								
Full year 2018	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
<b>EUROPE</b>	<b>91,437,370</b>	<b>(2,296,215)</b>	<b>435,892</b>	<b>435,769</b>	<b>74,038,545</b>	<b>45,600,746</b>	<b>24,361</b>	<b>16,495,241</b>
Austria	1,229,847	49,441	8,617	9,131	132,278	84,312	131	124,428
Belgium	2,425,316	293,390	85,434	63,089	2,419,725	123,514	233	3,523
Cyprus	4,689	(48,174)			568,002	(298,465)	30	11,869
Czech Republic	5,579	(275)	92	89			16	852
Denmark	587	172	34	38			2	
France	4,392,137	19,826	14,442	8,750	268,663	20,971	739	323,235
Germany	2,716,743	119,618	48,300	40,798	94,145	78,231	537	375,949
Greece	192,116	12,239	184	3,892	19,182	6,749	97	1,495
Greenland	149	(5,836)						
Hungary	210,364	(5,854)	78	67	25,380	(10,709)	159	33,750
Ireland	238,354	51,773	3,000	7,536	500,000	67,310	12	
Italy	43,372,971	(1,856,038)	116,508	64,106	20,115,619	26,999,365	21,066	13,549,180
Jersey	20,935	7,077			25,546	7,077		8,664
Malta								
Montenegro	152	(5,560)					6	653
Netherlands	1,612,911	(298,018)	6,948	7,890	44,485,843	15,886,423	69	29,327
Poland	4,470	1,064	163	194			6	286
Portugal	1,224	(17,417)					8	3,311
Romania	2,714	184		51			13	554
Slovakia	1,180	(271)	2	(27)			6	7
Slovenia	42,813	4,338	659	675	12,957	14,265	36	1,821
Spain	373,115	3,996	652	983	17,299	2,072	95	16,966
Sweden	2,558	383	86	84			1	404
Switzerland	806,778	23,815	4,874	5,573	95,982	23,947	84	84,832
Turkey	15,722	9,635	260	191	4	627	10	25,273
Ukraine	311	(957)	13		1,978	(1,547)	12	11
United Kingdom	33,763,635	(654,766)	145,546	222,659	5,255,942	2,596,604	993	1,898,851
<b>AFRICA</b>	<b>15,326,399</b>	<b>5,762,359</b>	<b>3,810,659</b>	<b>3,872,612</b>	<b>419,936</b>	<b>1,625,307</b>	<b>10,397</b>	<b>28,411,133</b>
Algeria	1,473,905	786,585	630,079	639,796	12		776	3,052,456
Angola	2,540,302	684,095	315,805	337,928			354	4,742,261
Congo	1,471,937	(431,660)	249,361	247,809	390,099	(656,043)	577	5,435,220
Democratic Republic of the Congo	(19)	(444)			805	(1,279)		
Egypt	3,679,297	1,779,870	439,842	439,945	14	1,239	2,902	7,391,415
Gabon	6,018	(11,206)			13,710	(61,721)	16	12,551
Ghana	372,273	12,541			12,742	(212,564)	232	1,993,328
Ivory Coast		(17,084)					1	

(€ thousand)

Full year 2018	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
Kenya	197	(3,833)					15	722
Libya	4,294,558	2,823,360	1,885,035	1,866,084			3,709	3,432,224
Morocco	3,973	(33,551)					6	69
Mozambique	5,267	(4,060)					115	670
Nigeria	1,285,152	157,495	157,560	204,988	2,458	2,555,666	1,164	2,125,179
South Africa	115	(6,040)					6	342
Tunisia	193,424	26,291	132,977	136,062	96	9	524	224,696
<b>ASIA AND OCEANIA</b>	<b>6,815,945</b>	<b>1,980,951</b>	<b>765,527</b>	<b>768,071</b>	<b>197,796</b>	<b>(208,967)</b>	<b>4,245</b>	<b>15,330,053</b>
Australia	238,849	51,296	30,580	25,039	123,487	(124,415)	90	848,679
China	183,862	1,857	(26)	11	39,045	(57,266)	69	43,475
India	417	(3,261)	12	163	230	(273)	5	202
Indonesia	710,564	277,470	7,323	46,647			328	1,443,152
Iran	6,663	(1,675)	25	25				
Iraq	556,807	153,657	27,187	29,212			483	656,506
Kazakhstan	1,930,690	950,015	211,832	203,985	3,609	(1,992)	1,750	10,438,477
Lebanon	8	(10,822)						
Myanmar	188	(12,222)					25	194
Oman	69	(6,164)					10	625
Pakistan	140,065	51,610	211	2,169			339	113,661
Russia	129,204	38,440	194	726	31,374	(24,843)	71	297,558
Saudi Arabia	249,267		8,633					
Singapore	1,709,564	(6,154)	(189)	739	51	(178)	27	69
Timor Leste	494	(532)	(11,419)				3	51
Turkmenistan	120,030	22,084	11,280	9,528			983	465,537
United Arab Emirates	838,760	517,323	479,884	449,827			25	1,017,082
Vietnam	444	(41,971)					37	4,785
<b>AMERICAS</b>	<b>4,271,096</b>	<b>(663,784)</b>	<b>68,812</b>	<b>65,942</b>	<b>6,253,432</b>	<b>(3,382,733)</b>	<b>1,412</b>	<b>3,487,273</b>
Argentina	7,991	6,768		2,710	735	(7,226)		
Bahamas					2			
Bermuda	196	142			94,481	320,635		
Brazil		(34)			370,029	(370,064)		
British Virgin Islands					42	482,030		
Canada					2,246,171	(1,249,559)		
Cayman Islands								
Ecuador	243,307	46,648	63,949	28,755	193	33,120	770	212,821
Mexico	1,314	(90,396)			-	(96,100)	125	380,249
United States	3,968,057	(393,094)	4,330	9,936	3,499,746	(2,507,343)	378	2,831,464
Venezuela	50,231	(233,818)	533	24,541	42,033	11,774	139	62,739
<b>Eni Group</b>	<b>117,850,810</b>	<b>4,783,311</b>	<b>5,080,890</b>	<b>5,142,394</b>	<b>80,909,709</b>	<b>43,634,353</b>	<b>40,415</b>	<b>63,723,700</b>

## EUROPE

Italy	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	43,372,971	(1,856,038)	116,508	64,106	20,115,619	26,999,365	21,066	13,549,180
Revenues - related party transaction	19,763,390							
Revenues - non-related party transaction	23,609,581							
Eni Group constituent entities included in the tax jurisdiction								
	Residence tax jurisdiction		Business activity			Eni business segment		
Agenzia Giornalistica Italia SpA			Administrative, Management or Support Services			Corporate and financial subsidiaries		
Anic Partecipazioni SpA (in liquidazione)			Dormant			Other activities		
Consorzio Industriale Gas Naturale (in liquidazione)			Dormant			Chemicals		
Costiero Gas Livorno SpA <sup>(IO)</sup>			Sales, Marketing or Distribution			Refining & Marketing		
Ecofuel SpA			Manufacturing or Production			Refining & Marketing		
Eni Adfin SpA (in liquidazione)			Regulated financial services			Corporate and financial subsidiaries		
Eni Angola SpA			Manufacturing or Production			Exploration & Production		
Eni Corporate University SpA			Administrative, Management or Support Services			Corporate and financial subsidiaries		
Eni Energia Srl			Dormant			Other activities		
Eni Fuel SpA			Sales, Marketing or Distribution			Refining & Marketing		
Eni Gas e Luce SpA			Sales, Marketing or Distribution			Gas & Power		
Eni Gas Transport Services Srl			Administrative, Management or Support Services			Gas & Power		
Eni Mediterranea Idrocarburi SpA			Manufacturing or Production			Exploration & Production		
Eni Mozambico SpA			Research and Development			Exploration & Production		
Eni New Energy SpA			Research and Development			Other activities		
Eni Progetti SpA			Engineering services			Exploration & Production		
Eni SpA*			Manufacturing or Production; Sales, Marketing or Distribution; Administrative, Management or Support Services; Research and Development			Corporate and financial subsidiaries		
Eni Timor Leste SpA			Research and Development			Exploration & Production		
Eni Trading & Shipping SpA			Sales, Marketing or Distribution			Gas & Power		
Eni West Africa SpA			Research and Development			Exploration & Production		
eni Zubair SpA (in liquidazione)			Dormant			Exploration & Production		
EniPower Mantova SpA			Manufacturing or Production			Gas & Power		
EniPower SpA			Manufacturing or Production			Gas & Power		
EniServizi SpA			Administrative, Management or Support Services			Corporate and financial subsidiaries		
Floaters SpA			Manufacturing or Production			Exploration & Production		
GreenStream BV - PE			Transportation activities (via pipeline)			Gas & Power		
Ieoc SpA			Manufacturing or Production			Exploration & Production		
Industria Siciliana Acido Fosforico - ISAF - SpA (in liquidazione)			Manufacturing or Production			Other activities		
Ing. Luigi Conti Vecchi SpA			Manufacturing or Production			Other activities		
LNG Shipping SpA			LNG transport services			Gas & Power		
Mozambique Rovuma Venture SpA <sup>(IO)</sup>			Research and Development			Exploration & Production		
Petroven Srl <sup>(IO)</sup>			Sales, Marketing or Distribution			Refining & Marketing		
Raffineria di Gela SpA			Manufacturing or Production			Refining & Marketing		
Raffineria di Milazzo ScpA <sup>(IO)</sup>			Manufacturing or Production			Refining & Marketing		
SeaPad SpA			Administrative, Management or Support Services			Refining & Marketing		
Serfactoring SpA			Regulated financial services			Corporate and financial subsidiaries		
Servizi Aerei SpA			Administrative, Management or Support Services			Corporate and financial subsidiaries		
Servizi Fondo Bombole Metano SpA			Provision of Services to Unrelated Parties			Gas & Power		
Societa' EniPower Ferrara Srl <sup>(IO)</sup>			Manufacturing or Production			Gas & Power		
Societa' Oleodotti Meridionali - SOM SpA <sup>(IO)</sup>			Sales, Marketing or Distribution			Refining & Marketing		
Societa' Petroliera Italiana SpA			Manufacturing or Production			Exploration & Production		
Syndial Servizi Ambientali SpA			Environmental remediation activity and waste management			Other activities		
Termica Milazzo Srl <sup>(IO)</sup>			Manufacturing or Production			Refining & Marketing		
Trans Tunisian Pipeline Co SpA			Transportation activities (via pipeline)			Gas & Power		
Versalis SpA			Manufacturing or Production			Chemicals		

<b>Austria</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>1,229,847</b>	<b>49,441</b>	<b>8,617</b>	<b>9,131</b>	<b>132,278</b>	<b>84,312</b>	<b>131</b>	<b>124,428</b>
<i>Revenues - related party transaction</i>	<i>357,336</i>							
<i>Revenues - non-related party transaction</i>	<i>872,511</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Austria GmbH				Sales, Marketing or Distribution				Refining & Marketing
Eni Mineralölhandel GmbH				Sales, Marketing or Distribution				Refining & Marketing
Eni Marketing Austria GmbH				Sales, Marketing or Distribution				Refining & Marketing
Eni SpA - PE		Italy		Sales, Marketing or Distribution				Corporate and financial subsidiaries
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

<b>Belgium</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>2,425,316</b>	<b>293,390</b>	<b>85,434</b>	<b>63,089</b>	<b>2,419,725</b>	<b>123,514</b>	<b>233</b>	<b>3,523</b>
<i>Revenues - related party transaction</i>	<i>1,657,518</i>							
<i>Revenues - non-related party transaction</i>	<i>767,798</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Banque Eni SA				Regulated financial services				Corporate and financial subsidiaries
Eni Finance International SA				Internal Group Finance				Corporate and financial subsidiaries
Eni SpA - PE		Italy		Sales, Marketing or Distribution				Corporate and financial subsidiaries
Eni Trading & Shipping SpA - PE		Italy		Sales, Marketing or Distribution				Gas & Power
Eni Venezuela E&P Holding SA				Holding shares or Other Equity Instruments				Exploration & Production
Versalis International SA				Sales, Marketing or Distribution				Chemicals

<b>Cyprus</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>4,689</b>	<b>(48,174)</b>			<b>568,002</b>	<b>(298,465)</b>	<b>30</b>	<b>11,869</b>
<i>Revenues - related party transaction</i>	<i>4,689</i>							
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Cyprus Ltd				Research and Development				Exploration & Production

<b>Czech Republic</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>5,579</b>	<b>(275)</b>	<b>92</b>	<b>89</b>			<b>16</b>	<b>852</b>
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>5,579</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Austria GmbH - PE		Austria		Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

<b>Denmark</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>587</b>	<b>172</b>	<b>34</b>	<b>38</b>			<b>2</b>	
<i>Revenues - related party transaction</i>	<i>587</i>							
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals



## Eni/Country-by-Country Report

France	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	4,392,137	19,826	14,442	8,750	268,663	20,971	739	323,235
Revenues - related party transaction	941,133							
Revenues - non-related party transaction	3,451,004							
Eni Group constituent entities included in the tax jurisdiction								
		Residence tax jurisdiction		Business activity				Eni business segment
Eni France Sarl				Sales, Marketing or Distribution				Refining & Marketing
Eni Gas & Power France SA				Sales, Marketing or Distribution				Gas & Power
Eni Mozambique Engineering Ltd - PE		United Kingdom		Administrative, Management or Support Services				Exploration & Production
Eni SpA - PE		Italy		Sales, Marketing or Distribution				Corporate and financial subsidiaries
Versalis France SAS				Manufacturing or Production				Chemicals
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals
Germany								
(€ thousand)								
Full year 2018	2,716,743	119,618	48,300	40,798	94,145	78,231	537	375,949
Revenues - related party transaction	271,019							
Revenues - non-related party transaction	2,445,724							
Eni Group constituent entities included in the tax jurisdiction								
		Residence tax jurisdiction		Business activity				Eni business segment
Bayernoil Raffineriegesellschaft mbH <sup>(10)</sup>				Manufacturing or Production				Refining & Marketing
Eni Deutschland GmbH				Sales, Marketing or Distribution				Refining & Marketing
Eni Schmiertechnik GmbH				Sales, Marketing or Distribution				Refining & Marketing
Eni SpA - PE		Italy		Sales, Marketing or Distribution				Corporate and financial subsidiaries
Versalis Deutschland GmbH				Manufacturing or Production				Chemicals
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals
Greece								
(€ thousand)								
Full year 2018	192,116	12,239	184	3,892	19,182	6,749	97	1,495
Revenues - related party transaction	191,293							
Revenues - non-related party transaction	823							
Eni Group constituent entities included in the tax jurisdiction								
		Residence tax jurisdiction		Business activity				Eni business segment
Gas Supply Company of Thessaloniki-Thessalia SA				Sales, Marketing or Distribution				Gas & Power
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals
Greenland								
(€ thousand)								
Full year 2018	149	(5,836)						
Revenues - related party transaction	130							
Revenues - non-related party transaction	19							
Eni Group constituent entities included in the tax jurisdiction								
		Residence tax jurisdiction		Business activity				Eni business segment
Eni Denmark BV - PE		Netherlands		Research and Development				Exploration & Production

<b>Hungary</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>210,364</b>	<b>(5,854)</b>	<b>78</b>	<b>67</b>	<b>25,380</b>	<b>(10,709)</b>	<b>159</b>	<b>33,750</b>
Revenues - related party transaction	8,652							
Revenues - non-related party transaction	201,712							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Dunastyr Polisztirolgyarto Zartkoruen Mukodo Reszvenytarsasag				Manufacturing or Production				Chemicals
Eni Austria GmbH - PE		Austria		Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

<b>Ireland</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>238,354</b>	<b>51,773</b>	<b>3,000</b>	<b>7,536</b>	<b>500,000</b>	<b>67,310</b>	<b>12</b>	
Revenues - related party transaction	88,769							
Revenues - non-related party transaction	149,585							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Insurance Designated Activity Company				Insurance				subsidaries
Eni Ireland BV - PE		Netherlands		Research and Development				Exploration & Production

<b>Jersey</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>20,935</b>	<b>7,077</b>			<b>25,546</b>	<b>7,077</b>		<b>8,664</b>
Revenues - related party transaction	14,265							
Revenues - non-related party transaction	6,670							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Transmediterranean Pipeline Co Ltd* <sup>(UO)</sup>				Transportation activities (via pipeline)				Gas & Power

(\*) Company resident in country or territory that can be classified low-tax jurisdiction; company is subject to taxation in Italy.

<b>Malta</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>								
Revenues - related party transaction								
Revenues - non-related party transaction								
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni North Africa BV - PE		Netherlands		Manufacturing or Production				Exploration & Production

<b>Montenegro</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>152</b>	<b>(5,560)</b>					<b>6</b>	<b>653</b>
Revenues - related party transaction								
Revenues - non-related party transaction	152							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Montenegro BV - PE		Netherlands		Research and Development				Exploration & Production

## Eni/Country-by-Country Report

<b>Netherlands</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>1,612,911</b>	<b>(298,018)</b>	<b>6,948</b>	<b>7,890</b>	<b>44,485,843</b>	<b>15,886,423</b>	<b>69</b>	<b>29,327</b>
<i>Revenues - related party transaction</i>	<i>1,577,992</i>							
<i>Revenues - non-related party transaction</i>	<i>34,919</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Agip Caspian Sea BV				Manufacturing or Production			Exploration & Production	
Agip Karachaganak BV				Manufacturing or Production			Exploration & Production	
Agip Oil Ecuador BV				Manufacturing or Production			Exploration & Production	
Agip Oleoducto de Crudos Pesados BV				Holding shares or Other Equity Instruments			Exploration & Production	
Blue Stream Pipeline Co BV <sup>(10)</sup>				Transportation activities (via pipeline)			Gas & Power	
Eni Abu Dhabi BV				Manufacturing or Production			Exploration & Production	
Eni Abu Dhabi Refining & Trading BV				Manufacturing or Production			Refining & Marketing	
Eni Algeria Exploration BV				Manufacturing or Production			Exploration & Production	
Eni Algeria Ltd Sarl*				Manufacturing or Production			Exploration & Production	
Eni Algeria Production BV				Manufacturing or Production			Exploration & Production	
Eni Angola Exploration BV				Manufacturing or Production			Exploration & Production	
Eni Angola Production BV				Manufacturing or Production			Exploration & Production	
Eni Australia BV				Manufacturing or Production			Exploration & Production	
Eni Bahrain BV				Research and Development			Exploration & Production	
Eni Benelux BV				Sales, Marketing or Distribution			Refining & Marketing	
Eni Bulungan BV				Research and Development			Exploration & Production	
Eni China BV				Manufacturing or Production			Exploration & Production	
Eni Denmark BV				Research and Development			Exploration & Production	
Eni Energy Russia BV				Holding shares or Other Equity Instruments			Exploration & Production	
Eni Exploration & Production Holding BV				Holding shares or Other Equity Instruments			Exploration & Production	
Eni G&P Trading BV				Sales, Marketing or Distribution			Gas & Power	
Eni Gas & Power LNG Australia BV				Manufacturing or Production			Exploration & Production	
Eni International BV				Holding shares or Other Equity Instruments			subsidiaries	
Eni Iran BV				Dormant			Exploration & Production	
Eni Iraq BV				Manufacturing or Production			Exploration & Production	
Eni Ireland BV				Research and Development			Exploration & Production	
Eni Isatay BV				Research and Development			Exploration & Production	
Eni JPDA 11-106 BV				Research and Development			Exploration & Production	
Eni Kenya BV				Research and Development			Exploration & Production	
Eni Lebanon BV				Research and Development			Exploration & Production	
Eni Liberia BV				Research and Development			Exploration & Production	
Eni Maroc BV				Research and Development			Exploration & Production	
Eni Middle East BV				Holding shares or Other Equity Instruments			Exploration & Production	
Eni Montenegro BV				Research and Development			Exploration & Production	
Eni Mozambique LNG Holding BV				Holding shares or Other Equity Instruments			Exploration & Production	
Eni Muara Bakau BV				Manufacturing or Production			Exploration & Production	
Eni Myanmar BV				Research and Development			Exploration & Production	
Eni North Africa BV				Manufacturing or Production			Exploration & Production	
Eni Oil Holdings BV				Holding shares or Other Equity Instruments			Exploration & Production	
Eni Oman BV				Research and Development			Exploration & Production	
Eni Pakistan (M) Ltd Sarl*				Manufacturing or Production			Exploration & Production	
Eni Portugal BV				Research and Development			Exploration & Production	
Eni Rovuma Basin BV				Research and Development			Exploration & Production	
Eni Sharjah BV				Research and Development			Exploration & Production	
Eni South Africa BV				Research and Development			Exploration & Production	
Eni Tunisia BV				Manufacturing or Production			Exploration & Production	
Eni Ukraine Holdings BV				Holding shares or Other Equity Instruments			Exploration & Production	
Eni Ukraine Shallow Waters BV				Research and Development			Exploration & Production	
Eni Venezuela BV				Manufacturing or Production			Exploration & Production	
Eni Vietnam BV				Research and Development			Exploration & Production	
GreenStream BV <sup>(10)</sup>				Transportation activities (via pipeline)			Gas & Power	
Ieoc Exploration BV				Manufacturing or Production			Exploration & Production	
Ieoc Production BV				Manufacturing or Production			Exploration & Production	
Windirect BV				Administrative, Management or Support Services			Other activities	

(\*) Company resident in Luxembourg.

<b>Poland</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>4,470</b>	<b>1,064</b>	<b>163</b>	<b>194</b>			<b>6</b>	<b>286</b>
<i>Revenues - related party transaction</i>	<i>1,463</i>							
<i>Revenues - non-related party transaction</i>	<i>3,007</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution			Chemicals	

<b>Portugal</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>1,224</b>	<b>(17,417)</b>					<b>8</b>	<b>3,311</b>
<i>Revenues - related party transaction</i>	<i>1,049</i>							
<i>Revenues - non-related party transaction</i>	<i>175</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Portugal BV - PE			Netherlands	Research and Development				Exploration & Production

<b>Romania</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>2,714</b>	<b>184</b>		<b>51</b>			<b>13</b>	<b>554</b>
<i>Revenues - related party transaction</i>	<i>515</i>							
<i>Revenues - non-related party transaction</i>	<i>2,199</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Austria GmbH - PE			Austria	Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

<b>Slovakia</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>1,180</b>	<b>(271)</b>	<b>2</b>	<b>(27)</b>			<b>6</b>	<b>7</b>
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>1,180</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Austria GmbH - PE			Austria	Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

<b>Slovenia</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>42,813</b>	<b>4,338</b>	<b>659</b>	<b>675</b>	<b>12,957</b>	<b>14,265</b>	<b>36</b>	<b>1,821</b>
<i>Revenues - related party transaction</i>	<i>15</i>							
<i>Revenues - non-related party transaction</i>	<i>42,798</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Adriaplin Podjetje za distribucijo zemeljskega plina doo Ljubljana				Sales, Marketing or Distribution				Gas & Power

<b>Spain</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>373,115</b>	<b>3,996</b>	<b>652</b>	<b>983</b>	<b>17,299</b>	<b>2,072</b>	<b>95</b>	<b>16,966</b>
<i>Revenues - related party transaction</i>	<i>18,026</i>							
<i>Revenues - non-related party transaction</i>	<i>355,089</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>			<u>Residence tax jurisdiction</u>	<u>Business activity</u>				<u>Eni business segment</u>
Eni Iberia SLU				Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE			Belgium	Sales, Marketing or Distribution				Chemicals

## Eni/Country-by-Country Report

Sweden	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	2,558	383	86	84			1	404
Revenues - related party transaction	399							
Revenues - non-related party transaction	2,159							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution			Chemicals	

Switzerland	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	806,778	23,815	4,874	5,573	95,982	23,947	84	84,832
Revenues - related party transaction	18,749							
Revenues - non-related party transaction	788,029							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Eni Suisse SA				Sales, Marketing or Distribution			Refining & Marketing	
Oleodotto del Reno SA				Project study, construction and operation of pipelines			Other activities	
Oleoduc du Rhône SA				Project study, construction and operation of pipelines			Refining & Marketing	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution			Chemicals	

Turkey	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	15,722	9,635	260	191	4	627	10	25,273
Revenues - related party transaction	8,008							
Revenues - non-related party transaction	7,714							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Blue Stream Pipeline Co BV - PE		Belgium		Transportation activities (via pipeline)			Gas & Power	
Versalis Kimya Ticaret Limited Sirketi				Sales, Marketing or Distribution			Chemicals	

Ukraine	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	311	(957)	13		1,978	(1,547)	12	11
Revenues - related party transaction	224							
Revenues - non-related party transaction	87							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Eni Ukraine Llc				Research and Development			Exploration & Production	

United Kingdom	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	33,763,635	(654,766)	145,546	222,659	5,255,942	2,596,604	993	1,898,851
Revenues - related party transaction	14,182,404							
Revenues - non-related party transaction	19,581,231							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Burren Energy (Egypt) Ltd				Manufacturing or Production			Exploration & Production	
Burren Energy India Ltd				Dormant			Exploration & Production	
Burren Energy Plc				Holding shares or Other Equity Instruments			Exploration & Production	
Eni AEP Ltd				Manufacturing or Production			Exploration & Production	
Eni Ambalat Ltd				Legal Owner of a Licence			Exploration & Production	
Eni Arguni I Ltd				Legal Owner of a Licence			Exploration & Production	
Eni Australia Ltd				Manufacturing or Production			Exploration & Production	
Eni BTC Ltd				Holding shares or Other Equity Instruments			Exploration & Production	
Eni Bukat Ltd				Legal Owner of a Licence			Exploration & Production	
Eni CBM Ltd				Manufacturing or Production			Exploration & Production	
Eni Cote d'Ivoire Ltd				Research and Development			Exploration & Production	
Eni East Ganai Ltd				Legal Owner of a Licence			Exploration & Production	
Eni East Sepinggan Ltd				Legal Owner of a Licence			Exploration & Production	
Eni Elgin/Franklin Ltd				Manufacturing or Production			Exploration & Production	
Eni Ganai Ltd				Legal Owner of a Licence			Exploration & Production	
Eni Hewett Ltd				Manufacturing or Production			Exploration & Production	
Eni Hydrocarbons Venezuela Ltd				Manufacturing or Production			Exploration & Production	
Eni India Ltd				Research and Development			Exploration & Production	
Eni Indonesia Ltd				Legal Owner of a Licence			Exploration & Production	
Eni International NA NV Sarl*				Holding shares or Other Equity Instruments			Exploration & Production	
Eni International Resources Ltd				Administrative, Management or Support Services			subsidiaries	
Eni Investments Plc				Holding shares or Other Equity Instruments			Exploration & Production	
Eni JPD A 03-13 Ltd				Manufacturing or Production			Exploration & Production	
Eni Krueng Mane Ltd				Legal Owner of a Licence			Exploration & Production	
Eni Lasmo Plc				Holding shares or Other Equity Instruments			Exploration & Production	
Eni Liverpool Bay Operating Co Ltd				Manufacturing or Production			Exploration & Production	
Eni LNS Ltd				Manufacturing or Production			Exploration & Production	
Eni Middle East Ltd				Dormant			Exploration & Production	
Eni MOG Ltd (in liquidazione)				Dormant			Exploration & Production	
Eni Mozambique Engineering Ltd				Administrative, Management or Support Services			Exploration & Production	
Eni North Ganai Ltd				Legal Owner of a Licence			Exploration & Production	
Eni Oil Algeria Ltd				Manufacturing or Production			Exploration & Production	
Eni Pakistan Ltd				Manufacturing or Production			Exploration & Production	
Eni Progetti SpA - PE		Italy		Engineering services			Exploration & Production	
Eni Rapak Ltd				Legal Owner of a Licence			Exploration & Production	
Eni TNS Ltd				Dormant			Exploration & Production	
Eni Trading & Shipping SpA - PE		Italy		Sales, Marketing or Distribution			Gas & Power	
Eni UHL Ltd				Holding shares or Other Equity Instruments			Exploration & Production	
Eni UK Holding Plc				Holding shares or Other Equity Instruments			Exploration & Production	
Eni UK Ltd				Manufacturing or Production			Exploration & Production	
Eni UKCS Ltd				Manufacturing or Production			Exploration & Production	
Eni ULT Ltd				Holding shares or Other Equity Instruments			Exploration & Production	
Eni ULX Ltd				Manufacturing or Production			Exploration & Production	
Eni Ventures Plc (in liquidazione)				Dormant			Exploration & Production	
Eni West Timor Ltd				Legal Owner of a Licence			Exploration & Production	
Eni Yemen Ltd				Dormant			Exploration & Production	
Lasmo Sanga Sanga Ltd**				Manufacturing or Production			Exploration & Production	
Liverpool Bay Ltd				Manufacturing or Production			Exploration & Production	
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution			Chemicals	
Versalis UK Ltd				Manufacturing or Production			Chemicals	

(\*) Company resident in Luxembourg.

(\*\*) Company resident in Bermuda.

## AFRICA

Algeria	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
---------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

Full year 2018	1,473,905	786,585	630,079	639,796	12		776	3,052,456
Revenues - related party transaction	734,956							
Revenues - non-related party transaction	738,949							

Eni Group constituent entities  
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Algeria Exploration BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Algeria Ltd Sarl - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Algeria Production BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Oil Algeria Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eurl Eni Algerie		Dormant	Exploration & Production
First Calgary Petroleum LP - PE	Canada	Manufacturing or Production	Exploration & Production

Angola	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
--------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

Full year 2018	2,540,302	684,095	315,805	337,928			354	4,742,261
Revenues - related party transaction	2,499,374							
Revenues - non-related party transaction	40,928							

Eni Group constituent entities  
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni Angola Exploration BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Angola Production BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni Angola SpA - PE	Italy	Manufacturing or Production	Exploration & Production
Eni West Africa SpA - PE	Italy	Research and Development	Exploration & Production

Congo	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
-------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

Full year 2018	1,471,937	(431,660)	249,361	247,809	390,099	(656,043)	577	5,435,220
Revenues - related party transaction	1,339,965							
Revenues - non-related party transaction	131,972							

Eni Group constituent entities  
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Burren Energy Congo Ltd - PE	British Virgin Islands	Manufacturing or Production	Exploration & Production
Eni Congo SA		Manufacturing or Production	Exploration & Production
Versalis Congo Sarlu		Sales, Marketing or Distribution	Chemicals

Democratic Republic of the Congo	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
-------------------------------------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

Full year 2018	(19)	(444)			805	(1,279)		
Revenues - related party transaction	(19)							
Revenues - non-related party transaction								

Eni Group constituent entities  
included in the tax jurisdiction

	Residence tax jurisdiction	Business activity	Eni business segment
Eni RD Congo SA		Research and Development	Exploration & Production



<b>Egypt</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
--------------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

<b>Full year 2018</b>	<b>3,679,297</b>	<b>1,779,870</b>	<b>439,842</b>	<b>439,945</b>	<b>14</b>	<b>1,239</b>	<b>2,902</b>	<b>7,391,415</b>
<i>Revenues - related party transaction</i>	<i>8,278</i>							
<i>Revenues - non-related party transaction</i>	<i>3,671,019</i>							

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdictionBusiness activityEni business segment

Burren Energy (Egypt) Ltd - PE		United Kingdom		Manufacturing or Production				Exploration & Production
Eni New Energy Egypt SAE				Research and Development				Other activities
EniProgetti Egypt Ltd				Engineering services				Exploration & Production
Ieoc Exploration BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Ieoc Production BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Ieoc SpA - PE		Italy		Manufacturing or Production				Exploration & Production

<b>Gabon</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
--------------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

<b>Full year 2018</b>	<b>6,018</b>	<b>(11,206)</b>			<b>13,710</b>	<b>(61,721)</b>	<b>16</b>	<b>12,551</b>
<i>Revenues - related party transaction</i>	<i>1,536</i>							
<i>Revenues - non-related party transaction</i>	<i>4,482</i>							

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdictionBusiness activityEni business segment

Eni Gabon SA				Research and Development				Exploration & Production
--------------	--	--	--	--------------------------	--	--	--	--------------------------

<b>Ghana</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
--------------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

<b>Full year 2018</b>	<b>372,273</b>	<b>12,541</b>			<b>12,742</b>	<b>(212,564)</b>	<b>232</b>	<b>1,993,328</b>
<i>Revenues - related party transaction</i>	<i>298,313</i>							
<i>Revenues - non-related party transaction</i>	<i>73,960</i>							

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdictionBusiness activityEni business segment

Eni Ghana Exploration and Production Ltd				Manufacturing or Production				Exploration & Production
--	--	--	--	-----------------------------	--	--	--	--------------------------

<b>Ivory Coast</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
--------------------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

<b>Full year 2018</b>		<b>(17,084)</b>					<b>1</b>	
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdictionBusiness activityEni business segment

Eni Cote d'Ivoire Ltd - PE		United Kingdom		Research and Development				Exploration & Production
----------------------------	--	----------------	--	--------------------------	--	--	--	--------------------------

<b>Kenya</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
--------------	----------------	------------------------------------	------------------------------------	---	-------------------	-------------------------	------------------------------------	---

(€ thousand)

<b>Full year 2018</b>	<b>197</b>	<b>(3,833)</b>					<b>15</b>	<b>722</b>
<i>Revenues - related party transaction</i>	<i>50</i>							
<i>Revenues - non-related party transaction</i>	<i>147</i>							

Eni Group constituent entities  
included in the tax jurisdiction

Residence tax jurisdictionBusiness activityEni business segment

Eni Kenya BV - PE		Netherlands		Research and Development				Exploration & Production
-------------------	--	-------------	--	--------------------------	--	--	--	--------------------------

## Eni/Country-by-Country Report

<b>Libya</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>4,294,558</b>	<b>2,823,360</b>	<b>1,885,035</b>	<b>1,866,084</b>			<b>3,709</b>	<b>3,432,224</b>
<i>Revenues - related party transaction</i>	<i>501,663</i>							
<i>Revenues - non-related party transaction</i>	<i>3,792,895</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni North Africa BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
GreenStream BV - PE		Netherlands		Transportation activities (via pipeline)				Gas & Power

<b>Morocco</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>3,973</b>	<b>(33,551)</b>					<b>6</b>	<b>69</b>
<i>Revenues - related party transaction</i>	<i>3,822</i>							
<i>Revenues - non-related party transaction</i>	<i>151</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Maroc BV - PE		Netherlands		Research and Development				Exploration & Production

<b>Mozambique</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>5,267</b>	<b>(4,060)</b>					<b>115</b>	<b>670</b>
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>5,267</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Mozambique SpA - PE		Italy		Research and Development				Exploration & Production
Eni Rovuma Basin BV - PE		Netherlands		Research and Development				Exploration & Production
Mozambique Rovuma Venture SpA - PE		Italy		Research and Development				Exploration & Production

<b>Nigeria</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>1,285,152</b>	<b>157,495</b>	<b>157,560</b>	<b>204,988</b>	<b>2,458</b>	<b>2,555,666</b>	<b>1,164</b>	<b>2,125,179</b>
<i>Revenues - related party transaction</i>	<i>971,221</i>							
<i>Revenues - non-related party transaction</i>	<i>313,931</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Agip Energy and Natural Resources (Nigeria) Ltd				Manufacturing or Production				Exploration & Production
Nigerian Agip CPFA Ltd				Administrative, Management or Support Services				Exploration & Production
Nigerian Agip Exploration Ltd				Manufacturing or Production				Exploration & Production
Nigerian Agip Oil Co Ltd				Manufacturing or Production				Exploration & Production

<b>South Africa</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>115</b>	<b>(6,040)</b>					<b>6</b>	<b>342</b>
<i>Revenues - related party transaction</i>	<i>2</i>							
<i>Revenues - non-related party transaction</i>	<i>113</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni South Africa BV - PE		Netherlands		Research and Development				Exploration & Production

<b>Tunisia</b>	<b>Total revenues</b>	<b>Profit (loss) before Income tax</b>	<b>Income Tax Paid (on Cash Basis)</b>	<b>Income Tax Accrued - current year</b>	<b>Stated capital</b>	<b>Accumulated Earnings</b>	<b>Number of Employees (number)</b>	<b>Tangible Assets other than Cash and Cash Equivalents</b>
(€ thousand)								
<b>Full year 2018</b>	<b>193,424</b>	<b>26,291</b>	<b>132,977</b>	<b>136,062</b>	<b>96</b>	<b>9</b>	<b>524</b>	<b>224,696</b>
<i>Revenues - related party transaction</i>	<i>96,606</i>							
<i>Revenues - non-related party transaction</i>	<i>96,818</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Tunisia BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Societe de Service du Gazoduc Transtunisien SA - Sergaz SA				Transportation activities (via pipeline)				Gas & Power
Societe pour la Construction du Gazoduc Transtunisien SA - Scogat SA				Transportation activities (via pipeline)				Gas & Power
Trans Tunisian Pipeline Co SpA - PE		Italy		Transportation activities (via pipeline)				Gas & Power

## ASIA AND OCEANIA

<b>Australia</b>	<b>Total revenues</b>	<b>Profit (loss) before Income tax</b>	<b>Income Tax Paid (on Cash Basis)</b>	<b>Income Tax Accrued - current year</b>	<b>Stated capital</b>	<b>Accumulated Earnings</b>	<b>Number of Employees (number)</b>	<b>Tangible Assets other than Cash and Cash Equivalents</b>
(€ thousand)								
<b>Full year 2018</b>	<b>238,849</b>	<b>51,296</b>	<b>30,580</b>	<b>25,039</b>	<b>123,487</b>	<b>(124,415)</b>	<b>90</b>	<b>848,679</b>
<i>Revenues - related party transaction</i>	<i>33,318</i>							
<i>Revenues - non-related party transaction</i>	<i>205,531</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Australia BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Australia Ltd - PE		United Kingdom		Manufacturing or Production				Exploration & Production
Eni Gas & Power LNG Australia BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni JPDA 03-13 Ltd - PE		United Kingdom		Manufacturing or Production				Exploration & Production
Eni JPDA 06-105 Pty Ltd				Manufacturing or Production				Exploration & Production
Eni JPDA 11-106 BV - PE		Netherlands		Research and Development				Exploration & Production

<b>China</b>	<b>Total revenues</b>	<b>Profit (loss) before Income tax</b>	<b>Income Tax Paid (on Cash Basis)</b>	<b>Income Tax Accrued - current year</b>	<b>Stated capital</b>	<b>Accumulated Earnings</b>	<b>Number of Employees (number)</b>	<b>Tangible Assets other than Cash and Cash Equivalents</b>
(€ thousand)								
<b>Full year 2018</b>	<b>183,862</b>	<b>1,857</b>	<b>(26)</b>	<b>11</b>	<b>39,045</b>	<b>(57,266)</b>	<b>69</b>	<b>43,475</b>
<i>Revenues - related party transaction</i>	<i>14,691</i>							
<i>Revenues - non-related party transaction</i>	<i>169,171</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni China BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Lubricants Trading (Shanghai) Co Ltd				Sales, Marketing or Distribution				Refining & Marketing
Versalis Pacific Trading (Shanghai) Co Ltd				Sales, Marketing or Distribution				Chemicals

<b>India</b>	<b>Total revenues</b>	<b>Profit (loss) before Income tax</b>	<b>Income Tax Paid (on Cash Basis)</b>	<b>Income Tax Accrued - current year</b>	<b>Stated capital</b>	<b>Accumulated Earnings</b>	<b>Number of Employees (number)</b>	<b>Tangible Assets other than Cash and Cash Equivalents</b>
(€ thousand)								
<b>Full year 2018</b>	<b>417</b>	<b>(3,261)</b>	<b>12</b>	<b>163</b>	<b>230</b>	<b>(273)</b>	<b>5</b>	<b>202</b>
<i>Revenues - related party transaction</i>	<i>178</i>							
<i>Revenues - non-related party transaction</i>	<i>239</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni India Ltd - PE		United Kingdom		Research and Development				Exploration & Production
Versalis Pacific (India) Private Ltd				Sales, Marketing or Distribution				Chemicals

## Eni/Country-by-Country Report

<b>Indonesia</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>710,564</b>	<b>277,470</b>	<b>7,323</b>	<b>46,647</b>			<b>328</b>	<b>1,443,152</b>
<i>Revenues - related party transaction</i>	<i>465,858</i>							
<i>Revenues - non-related party transaction</i>	<i>244,706</i>							

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Ambalat Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni Arguni I Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni Bukit Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni Bulungan BV - PE	Netherlands	Research and Development	Exploration & Production
Eni CBM Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production
Eni East Ganai Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni East Sepinggan Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni Ganai Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni Indonesia Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni Indonesia Ots 1 Ltd - PE	Cayman Islands	Legal Owner of a Licence	Exploration & Production
Eni Krueng Mane Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni Muara Bakau BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Eni North Ganai Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni Rapak Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Eni West Timor Ltd - PE	United Kingdom	Legal Owner of a Licence	Exploration & Production
Lasmo Sanga Sanga Ltd - PE	United Kingdom	Manufacturing or Production	Exploration & Production

<b>Iran</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>6,663</b>	<b>(1,675)</b>	<b>25</b>	<b>25</b>				
<i>Revenues - related party transaction</i>	<i>379</i>							
<i>Revenues - non-related party transaction</i>	<i>6,284</i>							

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Iran BV - PE	Netherlands	Dormant	Exploration & Production

<b>Iraq</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>556,807</b>	<b>153,657</b>	<b>27,187</b>	<b>29,212</b>			<b>483</b>	<b>656,506</b>
<i>Revenues - related party transaction</i>	<i>555,289</i>							
<i>Revenues - non-related party transaction</i>	<i>1,518</i>							

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Eni Iraq BV - PE	Netherlands	Manufacturing or Production	Exploration & Production

<b>Kazakhstan</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>1,930,690</b>	<b>950,015</b>	<b>211,832</b>	<b>203,985</b>	<b>3,609</b>	<b>(1,992)</b>	<b>1,750</b>	<b>10,438,477</b>
<i>Revenues - related party transaction</i>	<i>1,161,233</i>							
<i>Revenues - non-related party transaction</i>	<i>769,457</i>							

<u>Eni Group constituent entities included in the tax jurisdiction</u>	<u>Residence tax jurisdiction</u>	<u>Business activity</u>	<u>Eni business segment</u>
Agip Caspian Sea BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Agip Karachaganak BV - PE	Netherlands	Manufacturing or Production	Exploration & Production
Arm Wind LLP		Manufacturing or Production	Other activities
Eni Isatay BV - PE	Netherlands	Research and Development	Exploration & Production
Eni Progetti SpA - PE	Italy	Engineering services	Exploration & Production

<b>Lebanon</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>8</b>	<b>(10,822)</b>						
Revenues - related party transaction	6							
Revenues - non-related party transaction	2							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Lebanon BV - PE		Netherlands		Research and Development				Exploration & Production

<b>Myanmar</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>188</b>	<b>(12,222)</b>					<b>25</b>	<b>194</b>
Revenues - related party transaction	13							
Revenues - non-related party transaction	175							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Myanmar BV - PE		Netherlands		Research and Development				Exploration & Production

<b>Oman</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>69</b>	<b>(6,164)</b>					<b>10</b>	<b>625</b>
Revenues - related party transaction	6							
Revenues - non-related party transaction	63							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Oman BV - PE		Netherlands		Research and Development				Exploration & Production

<b>Pakistan</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>140,065</b>	<b>51,610</b>	<b>211</b>	<b>2,169</b>			<b>339</b>	<b>113,661</b>
Revenues - related party transaction	20,767							
Revenues - non-related party transaction	119,298							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni AEP Ltd - PE		United Kingdom		Manufacturing or Production				Exploration & Production
Eni Pakistan (M) Ltd Sarl - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Pakistan Ltd - PE		United Kingdom		Manufacturing or Production				Exploration & Production

<b>Russia</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>129,204</b>	<b>38,440</b>	<b>194</b>	<b>726</b>	<b>31,374</b>	<b>(24,843)</b>	<b>71</b>	<b>297,558</b>
Revenues - related party transaction	57,879							
Revenues - non-related party transaction	71,325							
<u>Eni Group constituent entities</u> <u>included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Blue Stream Pipeline Co BV - PE		Netherlands		Transportation activities (via pipeline)				Gas & Power
OOO "Eni Energhia"				Research and Development				Exploration & Production
OOO "Eni-Nefto"				Sales, Marketing or Distribution				Refining & Marketing
Versalis International SA - PE		Belgium		Sales, Marketing or Distribution				Chemicals

## Eni/Country-by-Country Report

<b>Saudi Arabia</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	249,267		8,633					
Revenues - related party transaction								
Revenues - non-related party transaction	249,267							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		Residence tax jurisdiction		Business activity				Eni business segment
Ecofuel SpA - PE		Italy		Manufacturing or Production				Refining & Marketing
<b>Singapore</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	1,709,564	(6,154)	(189)	739	51	(178)	27	69
Revenues - related party transaction	100,665							
Revenues - non-related party transaction	1,608,899							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		Residence tax jurisdiction		Business activity				Eni business segment
Eni Trading & Shipping SpA - PE		Italy		Sales, Marketing or Distribution				Gas & Power
Versalis Singapore Pte Ltd				Sales, Marketing or Distribution				Chemicals
<b>Timor Leste</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	494	(532)	(11,419)				3	51
Revenues - related party transaction	494							
Revenues - non-related party transaction								
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		Residence tax jurisdiction		Business activity				Eni business segment
Eni Timor Leste SpA - PE		Italy		Research and Development				Exploration & Production
Eni JPDA 06-105 Pty Ltd - PE		Australia		Manufacturing or Production				Exploration & Production
<b>Turkmenistan</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	120,030	22,084	11,280	9,528			983	465,537
Revenues - related party transaction	914							
Revenues - non-related party transaction	119,116							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		Residence tax jurisdiction		Business activity				Eni business segment
Eni Turkmenistan Ltd - PE		Bermuda		Manufacturing or Production				Exploration & Production
<b>United Arab Emirates</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
Full year 2018	838,760	517,323	479,884	449,827			25	1,017,082
Revenues - related party transaction	602,953							
Revenues - non-related party transaction	235,807							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		Residence tax jurisdiction		Business activity				Eni business segment
Eni Abu Dhabi BV - PE		Netherlands		Research and Development				Exploration & Production
Eni Iraq BV - PE*		Netherlands		Manufacturing or Production				Exploration & Production

(\*) PE resident in country or territory that can be classified low-tax jurisdiction; company is subject to taxation in Italy.

<b>Vietnam</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>444</b>	<b>(41,971)</b>					<b>37</b>	<b>4,785</b>
<i>Revenues - related party transaction</i>	<i>1</i>							
<i>Revenues - non-related party transaction</i>	<i>443</i>							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Eni Vietnam BV - PE		Netherlands		Research and Development			Exploration & Production	

## AMERICAS

<b>Argentina</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>7,991</b>	<b>6,768</b>		<b>2,710</b>	<b>735</b>	<b>(7,226)</b>		
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>7,991</i>							
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Eni Argentina Exploracion y Explotacion SA				Research and Development			Exploration & Production	

<b>Bahamas</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>					<b>2</b>			
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Zetah Congo Ltd*				Legal Owner of a Licence			Exploration & Production	
Zetah Kouilou Ltd*				Legal Owner of a Licence			Exploration & Production	

(\*) Company resident in country or territory that can be classified low-tax jurisdiction; company is subject to taxation in Italy. In 2017 the company not accrued income.

<b>Bermuda</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>196</b>	<b>142</b>			<b>94,481</b>	<b>320,635</b>		
<i>Revenues - related party transaction</i>	<i>196</i>							
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>			<u>Eni business segment</u>	
Burren Energy (Bermuda) Ltd*				Holding shares or Other Equity Instruments			Exploration & Production	
Burren Shakti Ltd**				Dormant			Exploration & Production	
Eni Turkmenistan Ltd***				Manufacturing or Production			Exploration & Production	

(\*) Holding company resident in country or territory that can be classified low-tax jurisdiction. In 2018 the company accrued income lower than €100,000.

(\*\*) Holding company resident in country or territory that can be classified low-tax jurisdiction; company is subject to taxation in Italy. In 2018 the company accrued income of approximately €120,000.

(\*\*\*) Company resident in country or territory that can be classified low-tax jurisdiction; company is subject to taxation in country where conduct exploration, field development and extraction of hydrocarbons through a permanent establishment (PE). There is no profit shifting.



## Eni/Country-by-Country Report

<b>Brazil</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>		<b>(34)</b>			<b>370,029</b>	<b>(370,064)</b>		
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni do Brasil Investimentos em Exploração e Produção de Petróleo Ltda				Research and Development				Exploration & Production

<b>British Virgin Islands</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>					<b>42</b>	<b>482,030</b>		
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Burren Energy Congo Ltd*				Manufacturing or Production				Exploration & Production

(\*) Company resident in country or territory that can be classified low-tax jurisdiction; company is subject to taxation in country where conduct exploration, field development and extraction of hydrocarbons through a permanent establishment (PE). There is no profit shifting.

<b>Canada</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>					<b>2,246,171</b>	<b>(1,249,559)</b>		
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Canada Holding Ltd				Holding shares or Other Equity Instruments				Exploration & Production
First Calgary Petroleum LP*				Manufacturing or Production				Exploration & Production
First Calgary Petroleum Partner Co ULC				Holding shares or Other Equity Instruments				Exploration & Production

(\*) Company resident in the United States.

<b>Cayman Islands</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>								
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>								
<u>Eni Group constituent entities</u>								
<u>included in the tax jurisdiction</u>		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Indonesia Ots 1 Ltd*				Legal Owner of a Licence				Exploration & Production

(\*) Holding company resident in country or territory that can be classified low-tax jurisdiction. In 2018 the company not accrued income.

<b>Ecuador</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>243,307</b>	<b>46,648</b>	<b>63,949</b>	<b>28,755</b>	<b>193</b>	<b>33,120</b>	<b>770</b>	<b>212,821</b>
<i>Revenues - related party transaction</i>	<i>150,168</i>							
<i>Revenues - non-related party transaction</i>	<i>93,139</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Agip Oil Ecuador BV - PE		Netherlands		Manufacturing or Production				Exploration & Production
Eni Ecuador SA				Sales, Marketing or Distribution				Refining & Marketing
Esacontrol SA				Manufacturing or Production				Refining & Marketing
Esain SA				Sales, Marketing or Distribution				Refining & Marketing
Tecnoesa SA				Manufacturing or Production				Refining & Marketing

<b>Mexico</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>1,314</b>	<b>(90,396)</b>			<b>-</b>	<b>(96,100)</b>	<b>125</b>	<b>380,249</b>
<i>Revenues - related party transaction</i>								
<i>Revenues - non-related party transaction</i>	<i>1,314</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni Mexico S. de RL de CV				Research and Development				Exploration & Production
Eni Transporte y Suministro Mexico				Sales, Marketing or Distribution				Gas & Power

<b>United States</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>3,968,057</b>	<b>(393,094)</b>	<b>4,330</b>	<b>9,936</b>	<b>3,499,746</b>	<b>(2,507,343)</b>	<b>378</b>	<b>2,831,464</b>
<i>Revenues - related party transaction</i>	<i>1,199,964</i>							
<i>Revenues - non-related party transaction</i>	<i>2,768,093</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Eni America Ltd				Holding shares or Other Equity Instruments				Exploration & Production
Eni BB Petroleum Inc				Manufacturing or Production				Exploration & Production
Eni Finance USA Inc				Internal Group Finance				Corporate and financial subsidia
Eni Marketing Inc				Sales, Marketing or Distribution				Exploration & Production
Eni Next LLC				Research and Development				Corporate and financial subsidia
Eni Oil & Gas Inc				Manufacturing or Production				Exploration & Production
Eni Petroleum Co Inc				Manufacturing or Production				Exploration & Production
Eni Petroleum US Llc				Manufacturing or Production				Exploration & Production
Eni Trading & Shipping Inc				Sales, Marketing or Distribution				Gas & Power
Eni US Operating Co Inc				Manufacturing or Production				Exploration & Production
Eni USA Gas Marketing Llc				Sales, Marketing or Distribution				Exploration & Production
Eni USA Inc				Manufacturing or Production				Exploration & Production
Eni USA R&M Co Inc				Sales, Marketing or Distribution				Refining & Marketing
Versalis Americas Inc				Sales, Marketing or Distribution				Chemicals

<b>Venezuela</b>	Total revenues	Profit (loss) before Income tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued - current year	Stated capital	Accumulated Earnings	Number of Employees (number)	Tangible Assets other than Cash and Cash Equivalents
(€ thousand)								
<b>Full year 2018</b>	<b>50,231</b>	<b>(233,818)</b>	<b>533</b>	<b>24,541</b>	<b>42,033</b>	<b>11,774</b>	<b>139</b>	<b>62,739</b>
<i>Revenues - related party transaction</i>	<i>25,867</i>							
<i>Revenues - non-related party transaction</i>	<i>24,364</i>							
<u>Eni Group constituent entities included in the tax jurisdiction</u>								
		<u>Residence tax jurisdiction</u>		<u>Business activity</u>				<u>Eni business segment</u>
Ecofuel SpA - PE		Italy		Manufacturing or Production				Refining & Marketing
Eni Hydrocarbons Venezuela Ltd - PE		United Kingdom		Research and Development				Exploration & Production
Eni Progetti SpA - PE		Italy		Engineering services				Exploration & Production
Eni Venezuela BV - PE		Netherlands		Holding shares or Other Equity Instruments				Exploration & Production
Supermetanol CA <sup>(10)</sup>				Manufacturing or Production				Refining & Marketing





Eni SpA

**Headquarters**

Piazzale Enrico Mattei, 1 - Rome - Italy

Capital Stock as of December 31, 2018: € 4,005,358,876.00 fully paid

Tax identification number 00484960588

**Branches**

Via Emilia, 1 - San Donato Milanese (Milan) - Italy

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

**Publications**

Relazione Finanziaria Annuale pursuant to rule 154-ter paragraph 1 of Legislative Decree No. 58/1998 (in Italian)

Annual Report

Annual Report on Form 20-F for the Securities and Exchange Commission

Fact Book (in Italian and English)

Interim Consolidated Report as of June 30 pursuant to rule 154-ter paragraph 2 of Legislative Decree No. 58/1998 (in Italian and English)

Corporate Governance Report pursuant to rule 123-bis of Legislative Decree No. 58/1998 (in Italian and English)

Remuneration Report pursuant to rule 123-ter of Legislative Decree No. 58/1998 (in Italian and English)

ENI IN 2018 - Summary Annual Review (in English)

ENI FOR 2018 - Sustainability Report (in Italian and English)

**Internet home page**

[www.eni.com](http://www.eni.com)

**Rome office telephone**

+39-0659821

**Toll-free number**

800940924

**e-mail**

[segreteria.societaria.azionisti@eni.com](mailto:segreteria.societaria.azionisti@eni.com)

**Investor Relations**

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

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

e-mail: [investor.relations@eni.com](mailto:investor.relations@eni.com)

**Layout and supervision**

K-Change - Rome

**Printing**

Varigrafica Alto Lazio - Viterbo - Italy

