

Other information

Acceptance of Italian responsible payments code

Coherently with Eni's policy on transparency and accuracy in managing its suppliers, Eni SpA adhered to the Italian responsible payments code established by Assolombarda in 2014. In 2021, payments to Eni's suppliers were made within 53 days, in line with contractual provisions.

Article No. 15 (former Article No. 36) of Italian regulatory exchanges

(Consob Resolution No. 20249 published on December 28, 2017). Continuing listing standards about issuers that control subsidiaries incorporated or regulated in accordance with laws of extra-EU Countries. Certain provisions have been enacted to regulate continuing Italian listing standards of issuers controlling subsidiaries that are incorporated or regulated in accordance with laws of extra-EU Countries, also having a material impact on the consolidated financial statements of the parent company. Regarding the aforementioned provisions, the Company discloses that:

- ▶ as of December 31, 2020, 12 of Eni's subsidiaries: NAOC - Nigerian Agip Oil Co. Ltd, Eni Petroleum Co. Inc., Eni Congo SA, Nigerian Agip Exploration Ltd, Eni Canada Holding Ltd, Eni Ghana Exploration and Production Ltd, Eni Trading & Shipping Inc., Eni UK Ltd, Eni Investments Plc, Eni Lasmo Plc, Eni ULX Ltd, Eni UK Holding Plc;
- ▶ the Company has already adopted adequate procedures to ensure full compliance with the new regulations.

Rules for transparency and substantial and procedural fairness of transactions with related parties

The rules for transparency and substantial and procedural fairness of transactions with related parties adopted by the Company, in line with the Consob listing standards are available on the Company's website and in the Corporate Governance and Shareholding Structure Report.

Branches

In accordance with Article No. 2428 of the Italian Civil Code, it is hereby stated that Eni has the following branches:

- San Donato Milanese (MI) - Via Emilia, 1;
- San Donato Milanese (MI) - Piazza Vanoni, 1.

Subsequent events

In March 2022, the Italian government enacted a law that imposes a one-time expense on extra-profits of energy companies determined on the basis of certain transactions for the six-months ended March 31, 2022 compared to the same period in the prior year. Considering that further legislative action and implementation guidance are required and because the data required to determine the extra-profit are not fully available, management is not able to make a reliable estimate of the law's impact on the consolidated financial statements.

No further significant events were reported after December 31, 2021, apart from what is already included in the operating review of this Annual Report.