



# XBRL

Milano - 28 settembre 2018

## Regulation SEC

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- Marzo 2017: pubblicazione sul sito SEC tassonomia IFRS;
- Attivato l'obbligo per i *foreign private issuers* di effettuare il filing del Form 20F anche in formato XBRL. Consentita nel primo anno di applicazione una tempistica di deposito differenziata; agevolazione non prevista a partire dal Form 20F 2018;
- Tagging esteso, già a partire da prima applicazione, a schemi, note (blocchi di testo), tabelle e valori indicati in nota integrativa;
- Possibilità di apportare estensioni alla taggatura;
- Giugno 2018: final rule SEC per prevista adozione *Inline* XBRL



# Form 20F – Interactive data

**ENI SPA CIK#: 0001002242 (see all company filings)**  
 SIC: 1311 - CRUDE PETROLEUM & NATURAL GAS  
 State location: L6 | Fiscal Year End: 1231  
 (Assistant Director Office: 4)

Business Address: PIAZZALE ENRICO MATTEI 1, ROME ITALY L6 00144, 011390659824367  
 Mailing Address: PIAZZALE ENRICO MATTEI 1, ROME ITALY L6 00144

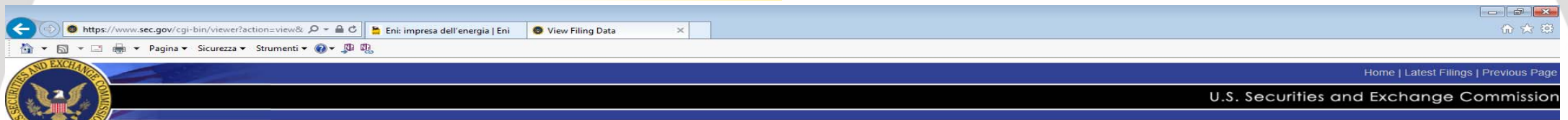
Filter Results: [ ] Filing Type: [ ] Prior to: (YYYYMMDD) [ ] Ownership:  include  exclude  only Limit Results Per Page: 40 Entries [ Search ] [ Show All ]

Items 1 - 40 [ RSS Feed ] [ Next 40 ]

Filings	Format	Description	Filed/Effective	File/Film Number
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-18-001071 (34 Act) Size: 906 KB	2018-08-03	001-14090 18990329
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-18-001054 (34 Act) Size: 3 MB	2018-08-02	001-14090 18987039
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-18-000936 (34 Act) Size: 7 MB	2018-06-05	001-14090 18880705
SD	Documents	Acc-no: 0001174947-18-000871 (34 Act) Size: 139 KB	2018-05-29	001-14090 18863228
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-18-000734 (34 Act) Size: 1 MB	2018-05-07	001-14090 18810408
20-F/A	Documents <b>Interactive Data</b>	<b>Amend</b> Annual and transition report of foreign private issuers [Sections 13 or 15(d)] Acc-no: 0001174947-18-000616 (34 Act) Size: 51 MB	2018-04-13	001-14090 18753861
IRANNOTICE	Documents	Notice of disclosure filed pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 (Exchange Act Section 13(r)). Acc-no: 0001174947-18-000597 (34 Act) Size: 18 KB	2018-04-06	001-14090 18743810
20-F	Documents	Annual and transition report of foreign private issuers [Sections 13 or 15(d)] Acc-no: 0001174947-18-000586 (34 Act) Size: 23 MB	2018-04-06	001-14090 18743801
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-18-000585 (34 Act) Size: 227 KB	2018-04-06	001-14090 18743698
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-18-000309 (34 Act) Size: 2 MB	2018-03-07	001-14090 18672273
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-18-000111 (34 Act) Size: 37 KB	2018-02-01	001-14090 18565811
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-18-000009 (34 Act) Size: 35 KB	2018-01-04	001-14090 18508797
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-17-001715 (34 Act) Size: 35 KB	2017-12-04	001-14090 171235716
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-17-001468 (34 Act) Size: 1 MB	2017-11-02	001-14090 171171489
6-K	Documents	Report of foreign issuer [Rules 13a-16 and 15d-16] Acc-no: 0001174947-17-001344 (34 Act) Size: 27 KB	2017-10-03	001-14090 171116299



# Form 20F – Interactive data



## View Filing Data

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**ENI SPA (Filer) CIK: 0001002242**

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Document and Entity Information	12 Months Ended Dec. 31, 2017 shares
<b>Document And Entity Information</b>	
Entity Registrant Name	ENI SPA
Entity Central Index Key	0001002242
Document Type	20-F
Document Period End Date	Dec. 31, 2017
Amendment Flag	false
Current Fiscal Year End Date	--12-31
Is Entity a Well-known Seasoned Issuer?	Yes
Is Entity a Voluntary Filer?	No
Is Entity's Reporting Status Current?	Yes
Entity Filer Category	Large Accelerated Filer
Entity Common Stock, Shares Outstanding	3,634,185,330
Document Fiscal Period Focus	FY
Document Fiscal Year Focus	2017
Trading Symbol	E

Taggatura di schemi e note estesa sia all'ambito testuale che alle tabelle e relativi valori.

**ENI SPA (Filer) CIK: 0001002242 (see all company filings)**

IRS No. : 000000000 | Fiscal Year End: 1231  
 Type: 20-F/A | Act. 34 | File No.: 001-14090 | Film No.: 18753861  
 SIC: 1311 Crude Petroleum & Natural Gas  
 Assistant Director 4

Business Address  
 PIAZZALE ENRICO MATTEI 1  
 ROME ITALY L6 00144  
 011390659824367

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Modified 07/05/2016



# Dettagli di nota integrativa

U.S. Securities and Exchange Commission

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ENI SPA (Filer) CIK: 0001002242

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Property, plant and equipment (Details)	12 Months Ended		
	- EUR (€)		
€ in Millions	Dec. 31, 2017	Dec. 31, 2016	Dec. 31, 2015
<b>DisclosureOfPropertyPlantAndEquipme [Line Items]</b>			
Book amount at the beginning of the year	€ 70,793	€ 68,005	
Additions	8,490	9,067	
Depreciation	(7,199)	(7,308)	
<b>Accumulated impairment [member]</b>			
<b>DisclosureOfPropertyPlantAndEquipme [Line Items]</b>			
Book amount at the beginning of the year	126,479		
Net book amount at the end of the year	120,619	126,479	
Provisions for depreciation and impairments	120,619	126,479	
<b>Land [Member]</b>			
<b>DisclosureOfPropertyPlantAndEquipme [Line Items]</b>			
Book amount at the beginning of the year	448	510	
Additions	2	1	
Net (impairments) reversals	(5)	(64)	
Disposals	(12)		
Currency translation differences	(2)	1	
Reclassification to discontinued operations and assets held for sale		(8)	
Other changes	47	8	
Net book amount at the end of the year	478	448	510

**References**  
Reference 1: http://www.xbrl.org/2003/role/disclosureRef  
-Name IAS  
-Number 16  
-IssueDate 2017-01-01  
-Paragraph 73  
-Subparagraph e  
-Clause vii  
-URI http://efrs.ifrs.org/efrs/XBRL?type=IAS&num=16&date=2017-03-01&anchor=para\_73\_e\_vii&doctype=Standard



# Estensione tagging

The screenshot displays the SEC EDGAR website interface. The browser address bar shows the URL: <https://www.sec.gov/cgi-bin/viewer?action=view&>. The page title is "View Filing Data" for ENI SPA (Filer) with CIK: 0001002242. The main content area shows a "CONSOLIDATED BALANCE SHEET - EUR (€) in Millions" for the periods ending Dec. 31, 2017, and Dec. 31, 2016. A pop-up window titled "Inventory - compulsory stock" is open, showing a definition and references for this specific inventory item.

	Dec. 31, 2017	Dec. 31, 2016
<b>Current assets</b>		
Cash and cash equivalents	€ 7,363	€ 5,674
Financial assets held for trading	6,012	6,166
Financial assets available for sale	207	238
Trade and other receivables	15,737	17,593
Inventories	4,621	4,637
Current tax assets	191	383
Other current tax assets	729	689
Other current assets	1,573	2,591
<b>Current assets</b>	<b>36,433</b>	<b>37,971</b>
<b>Non-current assets</b>		
Property, plant and equipment	63,158	70,793
Inventory - compulsory stock	1,283	1,184
	2,925	3,269
<b>- Definition</b>	3,511	4,040
The amount of non-current inventories. [Refer: Inventories]	219	276
<b>- References</b>	1,675	1,860
Reference 1: <a href="http://www.xbrl.org/2003/role/disclosureRef">http://www.xbrl.org/2003/role/disclosureRef</a>	4,078	3,790
-Name IAS	1,323	1,348
-Number 1	78,172	86,560
-IssueDate 2017-01-01	323	14
-Paragraph 54	114,928	124,545
-Subparagraph g		
-URI <a href="http://eifrs.ifrs.org/eifrs/XBRL?type=IAS&amp;num=1&amp;date=2017-03-01&amp;anchor=para_54_g&amp;doctype=Standard">http://eifrs.ifrs.org/eifrs/XBRL?type=IAS&amp;num=1&amp;date=2017-03-01&amp;anchor=para_54_g&amp;doctype=Standard</a>		
URI <a href="http://www.xbrl.org/2003/role/disclosureRef">http://www.xbrl.org/2003/role/disclosureRef</a>	2,242	3,396
<b>Current portion of long-term debt</b>	2,286	3,279
Trade and other payables	16,748	16,703
Income tax payable	472	426
Other tax payable	1,472	1,293
Other current liabilities	1,515	2,599
Current liabilities	24,735	27,696
<b>Non-current liabilities</b>		
Long-term debt	20,179	20,564
Provisions for contingencies	13,447	13,896
Provisions for employee benefits	1,022	868
Deferred tax liabilities	5,900	6,667
Other non-current liabilities	1,479	1,768





# Estensione tagging

U.S. Securities and Exchange Commission

View Filing Data

ENI SPA (Filer) CIK: 0001002242

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Property, plant and equipment (Details) 4) - EUR (€) € in Millions	12 Months Ended		
	Dec. 31, 2017	Dec. 31, 2016	Dec. 31, 2015
<b>Property Plant And Equipment</b>			
Costs for exploratory wells suspended at the beginning of the period	€ 1,684	€ 1,737	€ 1,568
Increases for which is ongoing the determination of proved reserves	451	282	550
Amounts previously capitalized and expensed in the period	(217)	(109)	(501)
Reclassification to successful exploratory wells following the estimation of proved reserves	(278)	(276)	(30)

**- Definition**  
Reclassified costs to productive wells on determination of proved reserves.

**- References**  
No definition available.

**- Details**  
Name: E\_ReclassificationToProductiveWellsOnDeterminationOfPro  
Namespace Prefix: E\_  
Data Type: xbrli:monetaryItemType  
Balance Type: credit

## Takeaway

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- Processo complesso ... attivarsi per tempo:
  - Complessità aggiuntiva per i bilanci di esercizio
- Rilevanza flessibilità delle estensioni:
  - Coerentemente con le previsioni dei principi di riferimento
- Riconoscimento principio di equivalenza delle tassonomie IFRS richieste da differenti giurisdizioni.