

ENI SPA  
Form 6-K  
October 03, 2007  
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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

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**Form 6-K**

**REPORT OF FOREIGN ISSUER**

Pursuant to Rule 13a-16 or 15d-16 of  
the Securities Exchange Act of 1934

For the months of August and September 2007

**Eni S.p.A.**

(Exact name of Registrant as specified in its charter)

**Piazzale Enrico Mattei 1 - 00144 Rome, Italy**

(Address of principal executive offices)

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(Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.)

Form 20-F ☒ x

Form 40-F ☐ o

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(Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2b under the Securities Exchange Act of 1934.)

Yes ☐ o

No ☒ x

(If ☒ Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):  
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Press Release dated September 21, 2007

Press Release (dated September 17, 2007) concerning the Stock Grant Plan 2003-2005

Press Release (dated September 17, 2007) concerning the Stock Option Plan 2002-2005

Press Release (dated September 17, 2007) concerning the Stock Option Plan 2006-2008

Press Release dated September 11, 2007

Press Release dated September 7, 2007

Press Release dated September 5, 2007

Press Release dated August 3, 2007

Report on the First Half of 2007  
**(including the opinion of the External Auditors)**

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorised.

Eni S.p.A.

Name: Fabrizio Cosco  
Title: Company Secretary

Date: September 30, 2007

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## ENI INTERIM RESULTS 2007

**Net profit confirmed at euro 4.85 billion (down 8%)**

**Approved an interim dividend for 2007 of euro 0.60 per share**

San Donato Milanese, September 21, 2007 - Eni's Board of Directors yesterday approved the consolidated 2007 first half report subject to a limited review by Eni's independent auditors which is currently taking place. Operating profit is confirmed at euro 9,323 million (down 11.6%) and net profit at euro 4,855 million (down 8%) as announced on July 26, 2007<sup>1</sup>.

Following the announcement at the second quarter results, Eni's Board of Directors resolved to pay an interim dividend for fiscal year 2007 amounting to euro 0.60 per share<sup>2</sup> (euro 0.60 for the interim dividend 2006) to shares on the register at the ex-dividend date (October 22, 2007), with payments starting on October 25, 2007. Holders of ADRs will receive euro 1.20 per ADR, payable on November 1, 2007 to ADR holders as of October 24, 2007 record date<sup>3</sup>. Eni's independent auditors provided their opinion on the distribution of the interim dividend as required by Article 2433-bis, paragraph 5 of the Italian Civil Code.

Eni's consolidated 2007 first half report and the accounts of the parent company Eni SpA as of June 30, 2007 have been submitted to the Board of Statutory Auditors and to Eni's independent auditors.

Eni's summarized profit and loss account, balance sheet and cash flow statement for the Group and the parent company, Eni SpA, are included as part of this press release.

### ***Other information***

On the same meeting, the Board also approved the merger into the parent company Eni SpA of Eni's wholly-owned subsidiary Praoil.

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(1) Eni's Report on the Second Quarter of 2007 is available on the Eni web site at [www.eni.it](http://www.eni.it).

(2) Following new Italian tax laws in force from January 1, 2004, dividends do not entitle to a tax credit and are either subject to a withholding tax, or partially cumulated to the receiver's taxable income, depending on the receiver fiscal status.

(3) On ADR payment date, JPMorgan Chase Bank, N.A. will pay the dividend less the entire amount of a withholding tax under Italian law (currently 27%) to all Depository Trust Company Participants, representing payment of Eni SpA's interim dividend.

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*Data and information herewith set forth are extracted from Eni's report on the first half of 2007 which has been disseminated along with this press release. The report on the first half of 2007 includes the certification rendered by the company CEO and CFO – the latter in his quality as manager responsible for the preparation of the company's financial reports – pursuant to Article 154-bis, paragraph 5 of Legislative Decree No. 58/1998, in accordance with the format set by the Italian market regulatory body (CONSOB).*

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\* \* \*

**Eni**

Società per Azioni Roma, Piazzale Enrico Mattei, 1

**Capital Stock:** euro 4,005,358,876 fully paid

Registro Imprese di Roma, c. f. 00484960588

**Tel.:** +39-0659821 - **Fax:** +39-0659822141

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*This press release and Eni's report on Group results for the first half of 2007 are also available on the Eni web site: [www.eni.it](http://www.eni.it).*

**About Eni**

*Eni is one of the leading integrated energy companies in the world operating in the oil and gas, power generation, petrochemicals, engineering and construction industries. Eni is present in 70 countries and is Italy's largest company by market capitalization.*

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## Attachment

# Summarized Group accounts<sup>4</sup>

## Summarized profit and loss account

(million euro)

		First half			
2006		2006	2007	Change	% Ch.
86,105	Net sales from operations	44,323	41,688	(2,635)	(5.9)
783	Other income and revenues	372	445	73	19.6
(61,140)	Operating expenses	(31,119)	(29,504)	1,615	5.2
(6,421)	Depreciation, amortization and impairments	(3,034)	(3,306)	(272)	(9.0)
<b>19,327</b>	<b>Operating profit</b>	<b>10,542</b>	<b>9,323</b>	<b>(1,219)</b>	<b>(11.6)</b>
161	Net financial income (expense)	151	25	(126)	(83.4)
903	Net income from investments	467	491	24	5.1
<b>20,391</b>	<b>Profit before income taxes</b>	<b>11,160</b>	<b>9,839</b>	<b>(1,321)</b>	<b>(11.8)</b>
(10,568)	Income taxes	(5,547)	(4,673)	874	15.8
9,823	Net profit	5,613	5,166	(447)	(8.0)
	<i>of which:</i>				
<b>9,217</b>	<b>- net profit pertaining to Eni</b>	<b>5,275</b>	<b>4,855</b>	<b>(420)</b>	<b>(8.0)</b>
606	- net profit of minorities	338	311	(27)	(8.0)

## Consolidated balance sheet

(million euro)

	Dec. 31, 2006	Jun. 30, 2007	Change
<b>Fixed assets</b>			
Property, plant and equipment, net	44,312	45,999	1,687
Other tangible assets	629	614	(15)
Inventory - compulsory stock	1,827	1,899	72
Intangible assets, net	3,753	3,962	209
Investments, net	4,246	5,209	963
Accounts receivable financing and securities related to operations	557	366	(191)
Net accounts payable in relation to capital expenditure	(1,090)	(1,178)	(88)
	<b>54,234</b>	<b>56,871</b>	<b>2,637</b>
<b>Working capital, net</b>			
Inventories	4,752	4,936	184
Trade accounts receivable	15,230	13,388	(1,842)
Trade accounts payable	(10,528)	(9,751)	777
Taxes payable and reserve for net deferred income tax liabilities	(5,396)	(6,880)	(1,484)
Reserve for contingencies	(8,614)	(8,208)	406

Other operating assets and liabilities:

<i>Equity instruments</i>		2,581	2,581
<i>Other operating assets and liabilities</i>	(641)	(711)	(70)
	<u>(5,197)</u>	<u>(4,645)</u>	<u>552</u>
<b>Employee termination indemnities and other benefits</b>	<b>(1,071)</b>	<b>(936)</b>	<b>135</b>
<b>Net assets held for sale including related net borrowings</b>		<b>128</b>	<b>128</b>
<b>Capital employed, net</b>	<b>47,966</b>	<b>51,418</b>	<b>3,452</b>
Shareholders' equity including minority interests	41,199	42,296	1,097
Net borrowings	6,767	9,122	2,355
	<u>47,966</u>	<u>51,418</u>	<u>3,452</u>
<b>Total liabilities and shareholders' equity</b>	<b>47,966</b>	<b>51,418</b>	<b>3,452</b>

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- (4) For a reconciliation of summarized Group profit and loss account, balance sheet and cash flow statement with the corresponding statutory tables see Eni's consolidated report on the first half of 2007, under the section "Financial review". Summarized Group profit and loss account, balance sheet and cash flow statement are unaudited.

Table of Contents**Consolidated cash flow statement**

(million euro)

	First half		
	2006	2007	Change
<b>Net profit</b>	<b>5,613</b>	<b>5,166</b>	<b>(447)</b>
<i>adjustments to reconcile to cash generated from operating profit before changes in working capital:</i>			
- amortization and depreciation and other non monetary items	2,575	2,871	296
- net gains on disposal of assets	(60)	(26)	34
- dividends, interest, taxes and other changes	5,583	4,370	(1,213)
<b>Cash generated from operating profit before changes in working capital</b>	<b>13,711</b>	<b>12,381</b>	<b>(1,330)</b>
Changes in working capital related to operations	1,004	923	(81)
Dividends received, taxes paid, interest (paid) received	(4,047)	(3,621)	426
<b>Net cash provided by operating activities</b>	<b>10,668</b>	<b>9,683</b>	<b>(985)</b>
Capital expenditure	(3,054)	(4,257)	(1,203)
Investments	(64)	(4,935)	(4,871)
Disposals	104	176	72
Other cash flow related to capital expenditure, investments and disposals	80	206	126
<b>Free cash flow</b>	<b>7,734</b>	<b>873</b>	<b>(6,861)</b>
Borrowings (repayment) of debt related to financing activities	466	230	(236)
Changes in short and long-term financial debt	(1,143)	4,634	5,777
Dividends paid and changes in minority interests and reserves	(3,771)	(3,266)	505
Effect of changes in consolidation and exchange differences	(141)	(88)	53
<b>NET CASH FLOW FOR THE PERIOD</b>	<b>3,145</b>	<b>2,383</b>	<b>(762)</b>

**Change in net borrowings**

(million euro)

	First half		
	2006	2007	Change
<b>Free cash flow</b>	<b>7,734</b>	<b>873</b>	<b>(6,861)</b>
Net borrowings of acquired companies			
Net borrowings of divested companies	1	(24)	(25)
Exchange differences on net borrowings and other changes	117	62	(55)
Dividends paid and changes in minority interests and reserves	(3,771)	(3,266)	505
<b>CHANGE IN NET BORROWINGS</b>	<b>4,081</b>	<b>(2,355)</b>	<b>(6,436)</b>



Table of Contents**Summarized accounts<sup>5</sup> of the parent company Eni SpA****Profit and loss account**

(million euro)

		First half		
2006		2006	2007	Change
52,985	Net sales from operations	27,485	24,665	(2,820)
255	Other income and revenues	153	77	(76)
(49,264)	Operating expenses	(25,387)	(22,492)	2,895
(829)	Depreciation, amortization and impairments	(376)	(399)	(23)
<b>3,147</b>	<b>Operating profit</b>	<b>1,875</b>	<b>1,851</b>	<b>(24)</b>
98	Net financial income (expense)	58	(579)	(637)
3,785	Net income from investments	4,318	4,789	471
<b>7.030</b>	<b>Profit before income taxes</b>	<b>6,251</b>	<b>6,061</b>	<b>(190)</b>
(1,164)	Income taxes	(777)	(487)	290
<b>5,866</b>	<b>Net profit</b>	<b>5,474</b>	<b>5,574</b>	<b>100</b>

**Balance sheet**

(million euro)

	Dec. 31, 2006	Jun. 30, 2007	Change
<b>Fixed assets</b>			
Property, plant and equipment, net	5,507	5,421	(86)
Compulsory stock	1,701	1,828	127
Intangible assets, net	948	959	11
Investments, net	20,897	20,904	7
Accounts receivable financing and securities related to operations	6,662	7,010	348
Net accounts payable in relation to capital expenditure	(313)	(279)	34
	<b>35,402</b>	<b>35,843</b>	<b>441</b>
<b>Working capital, net</b>	<b>(128)</b>	<b>1,123</b>	<b>1,251</b>
<b>Employee termination indemnities and other benefits</b>	<b>(310)</b>	<b>(269)</b>	<b>41</b>
<b>Capital employed, net</b>	<b>34,964</b>	<b>36,697</b>	<b>1,733</b>
<b>Shareholders' equity</b>	<b>26,935</b>	<b>30,406</b>	<b>3,471</b>
<b>Merger surplus</b>	<b>588</b>		
<b>Net borrowings</b>	<b>7,441</b>	<b>6,291</b>	<b>(1,150)</b>
<b>Total liabilities and shareholders' equity</b>	<b>34,964</b>	<b>36,697</b>	<b>1,733</b>

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- (5) Following the merger of the wholly-owned subsidiaries Enifin SpA and Eni Portugal Investment SpA into Eni SpA effective since January 1, 2006, the 2006 first half results and 2006 full year results have been restated in order to allow a homogeneous comparison among periods. All amounts deriving from inter-company transactions involving Eni SpA and the mentioned subsidiaries have been eliminated.

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(million euro)

	First half		
	2006	2007	Change
<b>Net profit</b>	<b>5,474</b>	<b>5,574</b>	<b>100</b>
<i>adjustments to reconcile to cash generated from operating profit before changes in working capital:</i>			
- amortization and depreciation and other non monetary items	772	405	(367)
- net gains on disposal of assets	(605)	(2)	603
- dividends, interest, taxes and other changes	(3,230)	(4,586)	