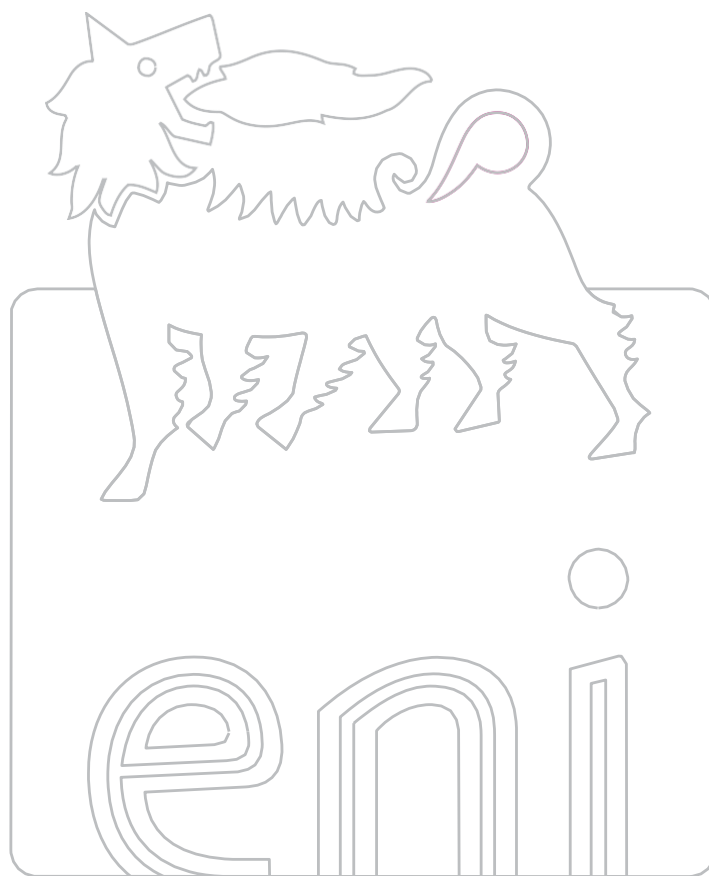

Rules of the Board of Statutory Auditors
of Eni SpA as Audit Committee for the
purpose of compliance with the
Sarbanes-Oxley Act



The Italian text prevails over the English translation.

Rules of the Board of Statutory Auditors of Eni SpA as Audit Committee for the purpose of compliance with the Sarbanes-Oxley Act - updated on May 29, 2023

In its meeting of 22 March 2005, Eni's Board of Directors, electing the exemption provided for under SEC Rule 10A-3 for foreign private issuers of securities listed in the United States, designated the Board of Statutory Auditors as the body that, as from 1 June 2005, performs, to the extent permitted under Italian regulations, the functions attributed by the Sarbanes-Oxley Act and SEC rules to the audit committees of US registrants.

At least one member of the Board of Statutory Auditors shall be a financial expert and have an adequate understanding of the functions of the audit committee and experience in the analysis and application of accounting standards, the preparation and auditing of financial statements and internal control processes.

The following functions complement those already established under Italian regulations:

- evaluating the offers submitted by external auditors for their engagement and providing a reasoned recommendation to the Shareholders' Meeting concerning the engagement or removal of the external auditor;
- overseeing the work of the external auditor engaged to audit the accounts or perform other audit, review or certification services;
- making recommendations to the Board of Directors on the resolution of disagreements between management and the audit firm regarding financial reporting;
- approving the procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters;
- approving the procedures for the pre-approval of specifically identified admissible non-audit services and examining the disclosures on the execution of the authorised services;
- evaluating requests to use the external audit firm engaged to perform audit services for admissible non-audit services and providing its opinion to the Board of Directors;
- examining the periodic reports from the external auditor relating to: (a) all critical accounting policies and practices to be used; (b) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management officials of the Company, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the external auditor; (c) other material written communication between the external auditor and management;
- examining reports from the Chief Executive Officer and the Head of Accounting and Financial Statements/Officer in charge of preparing financial reports of Eni SpA concerning any significant

deficiency in the design or operation of internal controls which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information and any material weakness in internal controls;

- examining reports from the Chief Executive Officer and the Head of Accounting and Financial Statements/Officer in charge of preparing financial reports of Eni SpA concerning any fraud that involves management or other employees who have a significant role in the issuer's internal controls.

In the performance of its functions the Board of Statutory Auditors may avail itself of Company units, in particular the Internal Audit unit and the Administration and Financial Reporting unit.

The Board may engage, including through Company units, external consultants or other experts to the extent it deems necessary to carry out its duties.

The Board shall be provided with the funds it deems necessary for payment of fees to independent consultants or other experts and payment of ordinary expenses incurred in the performance of its duties.

When the functions referred to in these Rules are performed, the meetings of the Board of Statutory Auditors may be held in conjunction with the Control and Risk Committee. The Board may invite Eni's Chairman and Chief Executive Officer to attend the meetings in order to provide information and express their assessments of matters in their area of competence.

The Board shall meet as frequently as necessary to perform its duties. Meetings shall be called by way of a notice sent by the Secretary of the Board upon a request of its Chairman, normally at least three days before the date of the meeting.

The Head of Eni Accounting and Financial Statements Department, or when he is absent the Head of Eni SpA Accounting and Financial Statement and alternatively the Head of Eni SpA Board of Statutory Auditors Relations, serve as Secretary of the Board of Statutory Auditors.

The notice shall indicate the place, normally Eni's registered office or one of its secondary offices, the date and time of the meeting as well as the issues to be discussed.

The recording of the meeting is permitted for the sole purpose of drawing up the minutes, with the obligation for the Secretary or persons appointed by the same to destroy the recording (and any related transcripts) after the approval of the minutes.

The Board of Statutory Auditors informs the Board of Directors of the outcome of the statutory audit and provide it with the "additional report" prepared by the audit firm referred to in the article 11 of the European Regulation n. 537/2014, along with its own comments.

Article 2404 of Italian Civil Code (Meetings and resolutions of the Board of Statutory Auditors) and applicable statutory regulations shall apply.