

Global Procedure

Operational implementation of the Policy Transactions involving the Interests of the Directors and Statutory Auditors and Transactions with Related Parties

**Reference ECG Policy: Transactions involving the
Interests of the Directors and Statutory Auditors and
Transactions with Related Parties**

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The English text is a translation of the Italian. For any conflict or discrepancies between the two texts the Italian text shall prevail

■ 1. INTRODUCTION

1.1 Purpose of this document

This document refers to the sub-processes of maintaining, accessing and feeding the “Related Parties and Subjects of Interest Database” and “Information to be provided to the public on Transactions with Related Parties” relevant to the ECG Policy “Transactions involving the Interests of the Directors and Statutory Auditors and Transactions with Related Parties” (hereinafter “ECG Policy”).

The aim of this document, in line with the ECG Policy, is:

- regulate (i) the maintenance and feeding of the "Related Parties and Subjects of Interest" Database (hereinafter "Database"), with particular reference to roles, responsibilities and timing; (ii) the procedures for accessing the aforementioned Database;
- regulate the content and terms for the publication of the Information Document on Transactions of Greater Importance with Related Parties, as well as for transmitting the related communication to Consob. Periodic information obligations for Transactions with Related Parties and information obligations for Transactions of Lower Importance and the content of press releases on Transactions that qualify as price sensitive are also regulated.

The definitions contained in the ECG Policy apply and are referred to here.

1.2 Scope of application and implementation procedures

This document has the same scope of application as the ECG Policy and applies to:

- Eni SpA, immediately;
- unlisted subsidiaries¹ and their subsidiaries, with the prompt adoption of a specific Company Procedure, not after 30 March 2024;
- Listed Subsidiaries and their subsidiaries, with the adoption of a specific Company Procedure, adjusted as necessary to comply with specific regulatory constraints and the need to conform to the roles and responsibilities of the Company, subject to prior information to the Process Owner.

This Global Procedure cancels and supersedes the following documents issued by Eni SpA:

- Annex B “Information to be provided to the public on Transactions with Related Parties” issued on 14 June 2021;
- Annex E “Database: Corporate Officer Management, Eni Investees and Subsidiaries, Related Parties and Interests of Directors and Statutory Auditors” to the Corporate Affairs and Governance MSG for the section on the Database “Related Parties and Subjects of Interest” issued on 20 February 2020.

With reference to the responsibility for updating this document, storing and conservation of documentation and traceability of data and information, please refer to the provisions of the standard paragraphs in the "Regulatory System" Policy".

¹ As defined in the “Regulatory System” Policy.² The information and data on Related Parties and Subjects of Interest contained in the Database consist of: (i) for natural persons: name and surname, date and place of birth, tax code; (ii) for legal entities: company name and, where available, registered office, tax code/VAT number.

■ 2. “RELATED PARTIES AND SUBJECTS OF INTEREST” DATABASE: MAINTENANCE, ACCESS AND FEEDING

Eni Related Parties and Subjects of Interest are sorted, in compliance with the legislation on the processing of personal data, in a Database² based on (i) the list of Eni corporate shareholdings for financial statement purposes, (ii) information provided by the competent functions, (iii) the declarations that the Related Parties, natural persons referred to in letter a) of the definition of "Related Parties", contained in chapter B.1 of the ECG Policy, issue periodically, upon appointment and every six months (usually in January and July), for the purposes of identifying their Related Parties and, where applicable, the Subjects of interest³, as well as (iv) information available to Eni.

2.1 Principles for feeding and managing the database

Correct and timely feeding of the Database is an essential prerequisite to guarantee compliance with the relevant legislation.

Thus, the functions involved in the process regulated herein are responsible, each in their areas of competence, for ensuring the timeliness, accuracy, completeness and reliability of the data, as well as for their collection and updating, also through specific company information systems.

Segregation of roles is ensured between (i) those who enter the data ("editors") and (ii) those who verify the correctness of the data entered in the draft, validating them in the system ("validators")⁴.

The information entered into the Database is definitively acquired only after verification and validation; non-validated data cannot be viewed by authorized users.

All data is processed in compliance with company regulations regarding the processing of personal data.

Tracing of the activities carried out must be guaranteed⁵.

2.2 Feeding of the Database: roles, responsibilities and periodicity for updates

The entry and updating of the Information of Related Parties and Subjects of Interest is performed as defined below⁶.

² The information and data on Related Parties and Subjects of Interest contained in the Database consist of: (i) for natural persons: name and surname, date and place of birth, tax code; (ii) for legal entities: company name and, where available, registered office, tax code/VAT number.

³ Persons reporting to Directors and Statutory Auditors of Eni SpA. Directors and Statutory Auditors of subsidiaries are not expected to issue periodic declarations regarding Related Parties and Subjects of Interest.

⁴ The system also provides also for "viewer" profile, a user who is authorized to access the database exclusively for consultation and in compliance with the relevant data area.

⁵ In particular, for activities connected to the feeding of data into the Database, the tracing may consist of print screens of the system entries contained in email exchanges between the above users (editor and validator).

⁶ The Database is also updated on the basis of the information available to Eni.

a) for Directors, (standing) Statutory Auditors, Key Management Personnel of Eni SpA, Magistrate of the Court of Auditors, their close relatives, entities directly or indirectly controlled by them, including jointly, post-employment benefit plans of any other related party of Directors, (standing) Statutory Auditors, Key Management Personnel of Eni SpA, Magistrate of the Court of Auditors e their close relatives, as well as for Subjects of Interest of Directors and (standing) Statutory Auditors of Eni SpA,

on the basis of statements periodically collected, on the appointment and semi-annually (usually in January and July, provided that at least 3 months have passed since the appointment) by the Director Corporate Affairs and Governance, also through the head of the Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance, and the structure of the Secretary of the Board of Directors and Board Counsel of Eni SpA, or of updates notified by the concerned party⁷ during the year, updates are entered manually in the system by the Corporate Affairs and Governance unit responsible for related parties compliance⁸. The Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance validates the data, after verification. Validation, after verification, may be performed by the unit of the Corporate Affairs and Governance function responsible for related parties compliance; the validator must be a person other than the editor and, as a rule, coincides with the editor's manager;

b) for Eni Companies⁹,

updating is performed automatically based on the interface with the Eni Investee Companies and Subsidiaries database¹⁰;

c) for post-employment benefit plans established in favour of Eni SpA employees,

the unit of the Corporate Affairs and Governance Function responsible for related parties compliance receives the update of the post-employment benefit plans of the subsidiaries of Eni every six months from the competent function in the compensation & benefits area of Eni SpA.

Updates are entered manually in the system by the unit of the Corporate Affairs and Governance function responsible for related parties compliance. The Unit responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance validates the data, after verification. Validation, after verification, may be performed by the Unit of the Corporate Affairs and Governance function responsible for related parties compliance; the validator must be a person other than the editor and, as a rule, coincides with the editor's manager;

d) for Associations and Foundations of Eni (Equivalent Subjects)¹¹,

The unit of the Corporate Affairs and Governance Function responsible for related parties compliance asks confirmation of the scope of Eni Associations and Foundations from the functions responsible for relations with associative bodies and from the function responsible for Corporate Secretariat for subsidiaries every six months.

Any updates are entered manually in the system by the unit of the Corporate Affairs and Governance Function responsible for related parties compliance. The unit responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance validates

⁷ For close relatives, communication takes place through Directors, Auditors, the Magistrate of the Court of Auditors and Key Management Personnel of Eni SpA; for Subjects of Interest, communication takes place through the related Directors and Auditors of Eni SpA.

⁸ For corporate bodies, the relevant date is the date of appointment (date of the Shareholders' Meeting or Board of Directors) or the date of termination; for Key Management Personnel of Eni SpA, the relevant date is the date on which the organizational tool is published on the company intranet.

⁹ These refers to Eni Companies relevant for the definition of related parties in the ECG Policy.

¹⁰ At the time of issue of this document, this is the "ESYS" database.

¹¹ These are subjects of a non- corporate nature, in which Eni SpA, directly or indirectly, has the power to appoint and remove the majority of the members of the management bodies.

the data, after verification. Validation, after verification, may be performed by the unit of the Corporate Affairs and Governance function responsible for related parties compliance; the validator must be a person other than the editor and, as a rule, coincides with the editor's manager;

e) the Ministry for the Economy and Finance (MEF)¹² and Key Management Personnel of MEF¹³,

with reference to MEF, updating shall be carried out by the unit of the Corporate Affairs and Governance Function responsible for related parties compliance which, based on controls carried out by and communications received from the unit of Corporate Affairs and Governance function responsible for Corporate secretariat, enters them manually in the system; with reference to Key Management Personnel of MEF, updating shall be carried out by the unit of the Corporate Affairs and Governance Function responsible for related parties compliance, based on information received by MEF. The Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance validates the data, after verification. Validation, after verification, may be performed by the unit of the Corporate Affairs and Governance Function responsible for related parties compliance; the validator must be a person other than the editor and, as a rule, coincides with the editor's manager;

f) for the companies and post-employment benefit pension funds of the "MEF Group"¹⁴,

updating shall be carried out by the function responsible for the consolidated financial statements and reports, which publishes the list on the Lince portal every six months and sends to the function responsible for related parties compliance which, with the support of the Information & Communication Technology function, automatically batch uploads it into the system. The unit of the Corporate Affairs and Governance Function responsible for related parties compliance checks the correspondence of the entry on a sample basis and, with the Corporate Affairs and Governance unit responsible for database monitoring and reporting informs the Information & Communication Technology function of the conclusion of the data entry process.

g) companies directly or indirectly controlled by associates or joint ventures directly or indirectly participated by Eni SpA,

updating shall be carried out by the function responsible for the consolidated financial statements and reports, which publishes the list on the Lince portal every six months and sends it to the function responsible for related parties compliance which, with the support of the Information & Communication Technology function, automatically batch uploads it into the system. The unit of the Corporate Affairs and Governance Function responsible for related parties compliance checks the correspondence of the entry on a sample basis and, with the Corporate Affairs and Governance unit responsible for database monitoring and reporting informs the Information & Communication Technology function of the conclusion of the data entry process.

The following table summarizes the above responsibilities:

¹² At the time of issue of this document, Eni is subject to de facto control by the Ministry of Economy and Finance. Should there be any changes in Eni ownership structure, reference should be made to Eni definition of Related Parties in the ECC Policy, for verification and activation of further flows. At the time of issue of this document, Cassa Depositi e Prestiti SpA is a Related Party of Eni since it has significant influence on Eni SpA and is subject to de facto control by the MEF. The list of the companies directly and indirectly controlled by Cassa Depositi e Prestiti SpA is communicated every six months by the function responsible for the consolidated financial statements and reports, as part of the flow on companies and post-employment benefit plans of the "MEF Group".

¹³ At the time of issue of this document, the MEF has not communicated the presence of Key Management Personnel related to it. Should the MEF communicate the presence of Key Management personnel related to it, the flows referred to in letter a) above will be activated.

¹⁴ These include companies directly and indirectly controlled by MEF and related post-employment benefit plans. Should there be any changes in Eni ownership structure, reference should be made to Eni definition of Related Parties in the ECC Policy, for verification and activation of further flows.

REGISTER INFO	DATA ENTRY AND FREQUENCY	RESPONSIBLE FOR THE DATA	RESPONSIBLE FOR ENTRY
Directors, (standing) Statutory Auditors, Key Management Personell of Eni SpA and Magistrate of the Court of Auditors, their Close Relatives, entities directly or indirectly controlled by them, including jointly, and related post-employment benefit plans, as well as Subjects of Interest of Directors and standing Statutory Auditors of Eni SpA	<ul style="list-style-type: none"> ■ Manual ■ On the appointment, semi-annually (statements, provided that at least 3 months have passed since the appointment) and per event 	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance
Eni companies	<ul style="list-style-type: none"> ■ Automated ■ Daily (daily interface with Eni Investees and Subsidiaries database) 	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance (as regards register info), and the function responsible for Consolidated Financial Statements and Reports, (as regards qualification)	Function responsible for Information & Communication Technology
Post-employment benefit plans established in favour of Eni employees	<ul style="list-style-type: none"> ■ Manual ■ Semi-annually 	Function responsible for pension funds	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance
Eni Associations and Foundations	<ul style="list-style-type: none"> ■ Manual ■ Semi-annually 	Function responsible for Relations with association bodies and Function responsible for the Subsidiary company Secretariat	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance
MEF and MEF's Key Management Personnel	<ul style="list-style-type: none"> ■ Manual ■ Per event 	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance

Companies and post-employment benefit plans of the “MEF Group”	<ul style="list-style-type: none"> ■ Automated (batch) ■ Semi-annually 	Function responsible for the consolidated financial statements and reports	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance and Information & Communication Technology
Companies directly or indirectly controlled by associates or joint ventures directly or indirectly participated by Eni SpA	<ul style="list-style-type: none"> ■ Automated (batch) ■ Semi-annually 	Function responsible for the consolidated financial statements and reports	Function responsible for Regulations, Governance and Corporate Secretariat of Eni SpA and Issuer Compliance and Information & Communication Technology

2.3 Database access

The Database is available on Eni intranet portal to authorized users and is also made available from an Eni domain internet address so that access is guaranteed if the Eni intranet portal cannot be accessed.

Signing Officers and their delegates, who are required to verify whether the counterpart to a Transaction is a Related Party or a Subject of Interest, shall be authorized to access the Database by entering a specific request in the Identity Governance portal.

The Database may also be used for additional compliance and reporting purposes, in accordance with the provisions of the ECG Policy or other control instruments.

The operation of the Database is governed by another regulatory instrument.

■ 3. INFORMATION TO BE PROVIDED TO THE PUBLIC ON TRANSACTIONS WITH RELATED PARTIES

Transactions with Related Parties carried out by Eni SpA, and by its subsidiaries, are communicated to the public in compliance with the “Related Parties” Consob Regulation following the timing and procedures below:

3.1 Information document on Transactions Of Greater Importance Database access

For Transactions of Greater Importance, including those to be carried out by Italian or foreign subsidiaries, Eni SpA prepares, in accordance with current legislation, an information document (hereinafter "Information Document") drawn up in accordance with Annex 4 of the "Related Parties" Consob Regulation (see Format Information Document on Transactions of Greater Importance with Related Parties published in a specific section of the system in which the regulatory instruments are published).

The Information Document is also prepared when, during the financial year, Eni SpA and/or subsidiaries of Eni SpA or an Equivalent Subjects pursuant to the ECG Policy conclude with the same Related Party, or with parties related both to the latter and to Eni SpA, Transactions which are homogeneous with each other or carried out in execution of a broader plan which, although not individually qualifiable as Transactions of Greater Importance, exceed, when considered cumulatively, the relevance thresholds identified in the Implementation procedures of the ECG Policy. For the purposes of calculating the threshold, Transactions carried out by Italian or foreign subsidiaries are also relevant while Transactions possibly excluded pursuant to chapter A.11 of the ECG Policy are not considered.

3.1.1 Terms for the publication of the Information Document

Without prejudice to internal provisions on "Market Information Abuse (Issuers)" and the current legislation on the disclosure to the public of inside information, the Information Document is made available to the public, at the registered office and in the manner indicated in Part III, Title II, Chapter I, of the Consob Regulation on Issuers, within 7 days of the approval of the Transaction by the Board of Directors or, if the same decides to present a contractual proposal, from the moment in which the contract, even preliminary, is concluded according to the applicable regulations. For Transactions to be approved by the Shareholders' Meeting, the Information Document is made available within 7 days from the approval of the proposal to be submitted to the Shareholders.

When the materiality thresholds are exceeded because of the cumulation of more than one Transaction, the Information Document is made available to the public within 15 days from the approval of the Transaction or from the signing of the contract which leads to the exceeding of the materiality threshold and contains information, also on an aggregate basis for homogeneous Transactions, on all the Transactions considered for cumulation purposes. When the Transactions exceeding of the materiality thresholds are carried out by subsidiaries, the Information Document is made available to the public within 15 days from the moment in which Eni SpA received notice of the approval of the Transaction or of the carrying out of the contract which determines the relevance.

According to Article 114, paragraph 2, of the Consolidated Law on Financial Intermediation, subsidiaries promptly transmit the information necessary for the preparation of the Document according to the procedures established by Eni SpA in the internal provisions on "Market Information Abuse (Issuers)".

When a Transaction of Greater Importance is to be submitted for resolution, or authorized, by the Eni Shareholders' Meeting, any relevant update to be included in the Information Document published, the new version of the Information Document is made available to the public by Eni SpA within 21 days before the Shareholders' Meeting, at the registered office and in the manner

indicated in Part III, Title II, Chapter I, of the Consob Regulation on Issuers. Eni SpA may include information already published by reference.

3.1.2 Publication of the opinions of the Control and Risk Committee (or the Remuneration Committee) or of Independent Experts

Within the deadlines set for the publication of the Information Document, Eni SpA makes available to the public, as an attachment to the Information Document or on the website, any opinions of the Control and Risk Committee¹⁵ and the Independent Experts that the Control and Risk Committee or the Board of Directors may have consulted. With reference to the opinions of the Independent Experts, Eni SpA can publish only the elements indicated in Annex 4 of the "Related Parties" Consob Regulation (see Format Information Document on Transactions of Greater Importance with Related Parties), justifying this choice.

3.1.3 Mergers, demergers, capital increases through the contribution of assets in kind, acquisitions and disposals

If, in relation to a Transaction of Greater Importance, Eni SpA is required to prepare an information document pursuant to Articles 70 and 71 of the Issuers' Regulation, it may opt for publishing a single document containing both the information required by Annex 4 of the "Related Parties" Consob Regulation for the drafting of the information document (see "Information Document Format relating to Transactions of Greater Importance with Related Parties") and by Articles 70 and 71.

In this case, the Document is made available to the public, at the registered office and in the manner indicated in Part III, Title II, Chapter I, of the Consob Issuers' Regulation, in the shortest term provided for by each of the applicable provisions. Where separate documents are published, Eni SpA may include the information already published by reference.

3.1.4 Communications to Consob

Documents and opinions are transmitted to Consob by the Corporate Affairs and Governance Function of Eni SpA, at the same time as dissemination to the public, through connection with the storage mechanism authorized pursuant to Article 65-septies, paragraph 3, of the Issuers' Regulation.

¹⁵ Or the Remuneration Committee in the case of Transactions concerning the remuneration of Directors, Statutory Auditors and Key Management Personnel of Eni SpA.

■ 4. PERIODIC INFORMATION OBLIGATIONS FOR RELATED PARTY TRANSACTIONS IN ENI FINANCIAL DOCUMENTATION

Pursuant to Article 154-ter of the Consolidated Law on Financial Intermediation, in the Interim Report and in the Annual Report on operations, Eni SpA provides disclosure on:

- individual Transactions of Greater Importance carried out in the reference period;
- any other individual Transactions with Related Parties carried out in the reference period, which have a significant impact on the financial position or performance of the companies;
- any modification or development of Related Party Transactions described in the latest Annual Report which have had a significant impact on the financial position or performance of the companies in the reference period.

With regard to the information to be included in the periodic documentation on individual Transactions, relevant information include:

a) in the Annual Report:

1. where applicable, a description of the policies within which Related Party Transactions can be framed also with reference to the strategy pursued with such Transactions;
2. the indication for each Transaction, also in tabular form, of the following information:
 - the legal or commercial name of the counterpart to the Transaction;
 - the nature of the relation with the Related Party;
 - the object of the Transaction;
 - the consideration of the Transaction;
 - any other information that may be necessary to understand the effects of the Related Party Transaction on the company financial statements;

b) in the Interim Report:

1. any modification to the Transactions with Related Parties described in the latest annual report which have had "a significant effect" on the financial position or performance of the company in the reference period;
2. the indication for each Transaction, also in tabular form, of the information indicated in the previous letter a), point n. 2).

Information on individual Transactions of Greater Importance may be included by way of reference to published information documents, reporting any significant updates.

Furthermore, if a Transaction that can be classified as Greater Importance is subject to exclusion from the authorization procedures described in the ECG Policy as an Ordinary Transaction concluded with conditions Equivalent to Market or Standard Conditions in accordance with the provisions of the chapter A.11, lett. h), Eni must provide Consob and the Control and Risk Committee (or Remuneration Committee) within the terms indicated in Chapter A.11, lett. h) information relating to the counterparty, object and consideration of the excluded Transactions, as well as the reasons for which it is believed that the Transactions are Ordinary and concluded under Conditions Equivalent to those of the Market or Standard, providing objective and

documented elements in support of such decision. Furthermore, the interim management report and the annual report, in addition to what is provided for in letter "a" of this chapter, shall provide indication of the fact that the Ordinary Transactions concluded at Conditions Equivalent to Market or Standard Conditions, even if important, were carried out in the reporting period opting for the exclusion.

■ **5. INFORMATION OBLIGATIONS FOR TRANSACTIONS OF LOWER IMPORTANCE**

Without prejudice to the provisions of the previous Chapter 4, there are no specific external information obligations for Transactions of Lower Importance, with the exception of Transactions approved with a contrary opinion of the Control and Risk Committee (or the Remuneration Committee), of which disclosure must be given to the public on quarterly basis with indication of the counterparty, object and consideration of the Transaction, as well as the reasons why it was decided despite the contrary opinion.

■ **6. PRESS RELEASES ON PRICE-SENSITIVE TRANSACTIONS WITH RELATED PARTIES**

When a Transaction with Related Parties is communicated to the public through a press release issued in compliance with current legislation and internal rules regarding "Market Information Abuse (Issuers)", the latter reports, in addition to the other information to be published pursuant to the aforementioned regulation, at least the following information:

- a) the description of the Transaction;
- b) an indication that the counterpart to the Transaction is a Related Party and the description of the nature of the relationship;
- c) the legal or commercial name of the counterpart to the Transaction;
- d) whether the Transaction exceeds or not the significant reporting threshold established under the Implementation Procedures of the ECG Policy and the indication of the possible subsequent publication of the Information Document on Greater Importance Transactions;
- e) the procedure which has been or shall be followed for the transaction approval and case of exclusion set forth in Chapter A.11 of the ECG Policy;
- f) any approval of the Transaction despite the contrary opinion of the Control and Risk Committee¹⁶.

¹⁶ Or the Remuneration Committee in the case of Transactions concerning the remuneration of Directors, Statutory Auditors and Key Management Personnel of Eni SpA.