# Independent Assurance Report

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Reconta Ernst & Young S.p.A.
Via Po, 32
00198 Roma

Tel: +39 06 324751
Fax: +39 06 32475504
ey.com

**Independent auditors' report on the limited assurance engagement of the "Consolidated Sustainability Statements 2013" of Eni Group**
**(Translation from the original Italian text)**

To the Shareholders
of Eni S.p.A.

1. We have carried out the limited assurance engagement of the "Consolidated Sustainability Statements 2013" (hereinafter "Consolidated Sustainability Statements" or "Document") included in the Annual Report 2013 of Eni S.p.A. and its subsidiaries (hereinafter "Eni Group"). The Directors of Eni S.p.A. are responsible for the preparation of the Consolidated Sustainability Statements in accordance with "*Sustainability Reporting Guidelines & Oil and Gas Sector Supplement - version 3.1*" issued in 2012 by G.R.I. - Global Reporting Initiative, as indicated in the paragraph "Preparation criteria", as well as for determining the Group's commitments regarding the sustainability performances and the reporting of the achieved results. The Directors of Eni S.p.A. are also responsible for the identification of stakeholders and of significant matters to report, as well as for adopting and maintaining appropriate management and internal control processes relating to data and disclosures reported in the Consolidated Sustainability Statements. Our responsibility is to issue this report on the basis of the work performed.

2. Our work has been conducted in accordance with the principles and guidelines established by the "*International Standard on Assurance Engagements 3000 - Assurance Engagements other than Audits or Reviews of Historical Financial Information*" ("ISAE 3000"), issued by the International Auditing and Assurance Standards Board. ISAE 3000 requires the compliance with ethical requirements ("*Code of Ethics for Professional Accountants*" issued by the International Federation of Accountants - I.F.A.C.), including professional independence, as well as planning and executing our work in order to obtain a limited assurance, rather than a reasonable assurance, that the Consolidated Sustainability Statements are free from material misstatements. A limited assurance engagement consists in making inquires, primarily with company's personnel responsible for the preparation of the information included in the Document, in the analysis of the Document and in other procedures in order to obtain evidences considered appropriate. The procedures performed are summarized below:

   a) comparison between the economic and financial information and data reported in the Consolidated Sustainability Statements with those reported in the Eni Group's consolidated financial statements as of December 31, 2013, on which we issued our Independent Auditors' Report on April 10, 2014, pursuant to art. 14 and 16 of Legislative Decree n. 39 dated January 27, 2010;

   b) analysis of the processes that support the generation, recording and management of the quantitative data reported in the Consolidated Sustainability Statements. In particular:

      - interviews and discussions with personnel of the Corporate and Divisions of Eni S.p.A., Versalis S.p.A, LNG Shipping S.p.A. and the associate Agip Oil Ecuador BV, to obtain an understanding about the information, accounting and reporting system in use for the preparation of the Consolidated Sustainability Statements as well as of the internal control processes and procedures supporting the collection, aggregation, processing and transmission of data and information to the department responsible for the preparation of the Consolidated Sustainability Statements;

      - on-site verifications at Sannazzaro refinery (Refining & Marketing Sector), Dunkerque plant of Versalis S.p.A. (Chemical Sector), LNG Lerici methane carrier of LNG Shipping S.p.A. (Gas &

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Sede Legale: 00198 Roma - Via Po, 32
Capitale Sociale € 1.402.500,00 i.v.
Iscritta alla S.O. del Registro delle Imprese presso la C.C.I.A.A. di Roma
Codice fiscale e numero di iscrizione 00434000584
P.IVA 00891231003
Iscritta all'Albo Revisori Contabili al n. 70945 Pubblicato sulla G.U. Suppl. 13 - IV Serie Speciale del 17/2/1998
Iscritta all'Albo Speciale delle società di revisione
Consob al progressivo n. 2 delibera n.10831 del 16/7/1997

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Power Sector) and Villano (Ecuador) production site of the associate Agip Oil Ecuador BV (Exploration & Production Sector);

- analysis, on a sample basis, of the documentation supporting the preparation of the Consolidated Sustainability Statements, in order to obtain evidences of the processes in use, their adequacy and the operation of the internal control system for the correct treatment of data and information in relation to the objectives described in the Consolidated Sustainability Statements;

c) analysis of the consistency of the qualitative information included in the Consolidated Sustainability Statements with the guidelines identified in paragraph 1. of this report and of their internal consistency, with reference to the strategy, the sustainability policies and the identification of the significant matters for any category of stakeholder;

d) analysis of process relating to the engagement of stakeholders, with reference to the procedures applied and the completeness of the stakeholders involved, through the review of summary minutes or any other existing documentation relating to the main topics emerged from discussions with them;

e) obtaining the representation letter, signed by the legal representative of Eni S.p.A., relating to the compliance of the Consolidated Sustainability Statements with the guidelines indicated in paragraph 1., as well as to the reliability and completeness of the information and data presented in the Consolidated Sustainability Statements.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement performed in accordance with ISAE 3000; as a consequence, we may not have become aware of all the significant events and circumstances which we could have identified had we performed a reasonable assurance engagement.

The Directors restated certain comparative data related to the prior year with respect to the data previously presented, on which we issued our auditors' report dated April 8, 2013. We have examined the method used to restate the comparative data and the information presented in the explanatory notes in this respect, for the purpose of expressing this report.

3. Based on our work, nothing has come to our attention that causes us to believe that the Eni Group's Consolidated Sustainability Statements are not in compliance, in all material respects, with the guidelines "*Sustainability Reporting Guidelines & Oil and Gas Sector Supplement - version 3.1*" issued in 2012 by the G.R.I. - Global Reporting Initiative, as described in the paragraph "Preparation Criteria".

Rome, Italy

April 10, 2014

Reconta Ernst & Young S.p.A.

Signed by: Massimo Antonelli, partner

***This report has been translated into the English language solely for the convenience of international readers***