



# IMPORTANT NOTICE

The Depository Trust Company

<b>B #:</b>	24085-26	
<b>Date:</b>	May 15, 2026	
<b>To:</b>	All Participants	
<b>Category:</b>	Tax Relief, Distributions	
<b>From:</b>	International Services	
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers	
<b>Subject:</b>	<b><u>Tax Relief Country:</u></b> ITALY	
	<b><u>Security:</u></b> ENI S.P.A.	<b><u>CUSIP:</u></b> 26874R108
	<b><u>Record Date:</u></b> 05/19/2026	<b><u>Payable Date:</u></b> 06/05/2026

**\*\*\*NOT CA WEB ELIGIBLE\*\*\***

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100 or ItalyESP@globetax.com.

**Important Legal Information:** The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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ENI S.P.A. has announced a cash dividend and Citibank, N.A. acts as the Depository for the Depository Receipt ("DR") program.

Holders may be eligible to receive reduced withholding tax relief. Further details on limitations, fees, charges and deadlines are outlined below.

On Depository Receipt Pay Date, all holders will receive this dividend net of the full Italian statutory withholding tax rate of 26.00000%. Subsequent to the payment date on which the the dividend less the 26% withholding tax will be paid, Beneficial Owners may reclaim the difference between the statutory rate and the Beneficial Owner's rate of entitlement by submitting the required documentation to GlobeTax. This issue is NOT eligible through CA Web. There will be one "Quick Refund" filing deadline as stipulated below; all claims submitted after this date should be submitted through the standard Long Form filing procedure.

ORIGINAL DOCUMENTATION WILL BE REQUIRED.

A CONFIRMATION OF RECORD DATE POSITION (DTC SCREENSHOT) IS REQUIRED.

ALL DATES ON ALL FORMS MUST BE BEFORE THE LOCAL PAYMENT DATE IN ITALY FOR QUICK REFUND.

TAX RELIEF FEES AND DOCUMENTATION WILL BE REQUIRED UPFRONT ON ANY ITALIAN LONG FORM CLAIMS FILED.

## DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
ENI S.P.A.	26874R108	IT0003132476	May 19, 2026	May 20, 2026	Jun 05, 2026	1 : 2	EUR 0.27000

## FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (EUR)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
QUICK REFUND	CHECK OR ACH	UP TO 90.00	UP TO \$ 0.00750 PER DR	\$ 125.00000	<u>ESP ELECTION DEADLINE:</u> Jun 01, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> Jun 01, 2026
LONG FORM	CHECK OR ACH	UP TO 90.00	UP TO \$ 0.00750 PER DR	\$ 125.00000	Jan 18, 2030 5:00 PM ET

\*All claims after the first Quick Refund deadline/batch for this event will be filed in good faith, with no guarantee claims that will be accepted or paid by the withholding agent.

All Long Form Tax Relief and Custodial fees (if applicable) must be paid upfront with proof of documentation and are not contingent upon any particular outcome.

**The Fees are that of as First Filer. Deadlines are set by GlobeTax Services, Inc.**

**MINIMUM SHARE AMOUNT REQUIRED TO FILE A CLAIM**  
**(CLAIMS RECEIVED BELOW THE FILING MINIMUM WILL BE REJECTED)**

FILING METHOD	WITHHOLDING RATE	RECLAIM RATE	MINIMUM # OF DRs REQUIRED TO FILE (BASED OFF AN APPROX. EXCHANGE RATE OF 1.169100 USD PER EUR)
QUICK REFUND	0.00000%	26.00000%	2,165 DRs
QUICK REFUND	1.20000%	24.80000%	2,269 DRs
QUICK REFUND	5.00000%	21.00000%	2,680 DRs
QUICK REFUND	10.00000%	16.00000%	3,517 DRs
QUICK REFUND	11.00000%	15.00000%	3,752 DRs
QUICK REFUND	15.00000%	11.00000%	5,116 DRs
QUICK REFUND	20.00000%	6.00000%	9,378 DRs
QUICK REFUND	25.00000%	1.00000%	56,267 DRs
LONG FORM	0.00000%	26.00000%	2,165 DRs
LONG FORM	1.20000%	24.80000%	2,269 DRs
LONG FORM	5.00000%	21.00000%	2,680 DRs
LONG FORM	10.00000%	16.00000%	3,517 DRs
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LONG FORM	25.00000%	1.00000%	56,267 DRs

**Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners**

I/We have determined that the beneficial owner(s) of the shares (individual or legal entity) is eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

I/we hereby certify that I/we will indemnify Citibank, N.A. (and its agents) for any liability Citibank, N.A. (and its agents) may incur, including without limitations any sanctions-related liability such as fines, penalties, costs and/or fees relating to government inquiries, investigations, or enforcement actions, as a result of reliance upon information provided by such Participant in connection with a C.A. Web election, a claim for refund, or a failure to provide information requested by the Tax Authorities. Citibank, N.A. shall not be liable for failure to secure the refund. The Participant shall be liable for any loss due to foreign exchange fluctuation. The Participant agrees to immediately return to Citibank, N.A. any funds erroneously received as a result of an improper C.A. Web election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

## ELIGIBILITY MATRIX

**Note:** All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESPs [Reference Guide](#).

# ESP



CITIBANK offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

### CONTACT DETAILS

<b>PHONE NUMBER</b>	800-628-4646 (+1 212 747 9100 from outside US)
<b>FAX NUMBER</b>	800-633-4646
<b>GROUP EMAIL</b>	ItalyESP@globetax.com
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34TH FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

<b>How do I obtain the required documentation for long form reclaims?</b>	Please contact ItalyESP@globetax.com regarding interest in submitting a long form reclaim. We can provide you with the necessary documentation and list of requirements that each custodian has to file a complete reclaim.
<b>Will GlobeTax accept claims filed directly to them by beneficial owners?</b>	GlobeTax only accepts claims filed by the DTC participant who was holding the securities through DTC and only to the extent that DTC has reported these holdings to us as valid record date holdings. Beneficial owners are required to file their claims through the custody chain to the DTC participant of record. All claims not received directly from the DTC participant will be returned to the beneficial owner.
<b>Is the process for tax relief offered by an optional process?</b>	<b>Yes</b> , this is a discretionary, optional service.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

**Are the quick refund and long form processes free of charge?**

**No.** This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. CITIBANK undertakes no duty or obligation to provide this service and may reject or decline any or all proposed electing participants or holders in its sole discretion. Fees will be charged for this service of up to \$0.0075 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to CITIBANK or its agents, including the custodian or to tax authorities or regulators. Fees paid to CITIBANK may be shared with its agents.

***Warning and Disclaimer:***

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Citibank, N.A. and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.