



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	13852-20
<b>Date:</b>	August 27, 2020
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>TaxRelief</u></b> – Country: FINLAND CARGOTEC <b><u>CUSIP</u></b> : 14179X103 <b><u>Record Date</u></b> : 09/04/2020 <b><u>Payable Date</u></b> : 09/18/2020 <b><u>Relief at Source CA Web Cut-Off</u></b> : 09/11/2020 8:00 PM ET

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo before certifying their instructions over CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TaxInfo over the CA Web.

Questions regarding this Important Notice may be directed to GlobeTax at +1-212-747-9100.

**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.*

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).



**CARGOTEC** has announced a cash dividend and BNY Mellon acts as one of the Depositories for the Depositary Receipt (“DR”) program.



Participants may use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefor, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein. By electing, Participants agree to the Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners below.

On ADR pay date, all uncertified holders will receive this dividend net of the full Finnish statutory withholding tax rate of 30% with the possibility to reclaim as outlined below.

Please be aware that new Finnish legislation concerning preliminary tax withholding on dividends came into effect on January 1, 2020 requiring that a tax rate of 50% will apply to all undisclosed Finnish residents. You are hereby notified of your obligation, in accordance with published guidance from the Finnish Tax Authority, to notify dividend recipients down the chain of their obligations to report any Finnish investors that may be holding Depositary Receipts of **CARGOTEC**.

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DIVIDEND EVENT DETAILS	
<b>COUNTRY OF ISSUANCE</b>	FINLAND
<b>ISSUE</b>	CARGOTEC
<b>CUSIP#</b>	14179X103
<b>UNDERLYING ISIN</b>	FI0009013429
<b>DEPOSITARY</b>	MULTIPLE
<b>DR RECORD DATE</b>	9/4/2020
<b>ORD PAY DATE</b>	9/3/2020
<b>DR PAY DATE</b>	9/18/2020
<b>RATIO (DR to ORD)</b>	2 DR: 1 ORD
<b>ORD RATE</b>	EUR 0.6
<b>STATUTORY WITHHOLDING RATE</b>	30%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

Relief at Source (RAS) - window will be open at DTCC as of September 4 , 2020 with a deadline of September 11, 2020. Payments will be made via DTCC:

- Undisclosed Finnish Tax Residents must elect at the 50% withholding tax rate at DTCC. By electing at the 50% rate on CA Web, you are attesting that the shares are held by Undisclosed Finnish Tax Residents.
  - No ESP submission is required for the 50% tax rate, however a signed Appendix A is required to be sent to GlobeTax.
- Undisclosed Non-Finnish Tax Residents should be elected at the 30% tax rate on DTCC. If the DTC Participant does not take action on CA Web and does not submit the 50% attestation letter (Appendix A) then GlobeTax will move your share to the 30% tax rate. No ESP submission is required.

Quick Refund (QR):

- All favorable rates (25.5% and 15%) require ESP submission.
- All documents generated from ESP (excluding Appendix A) are to be held on file by the DTCC participant.
- Quick Refund batches will be sent periodically to the local sub-custodian and must be received no later than November 1, 2020 to be considered for Quick Refund. Payments will be made via ACH/Check.

Long Form (LF):

- All favorable rates including 0% exemption will be available via Long Form.
- Process remains unchanged from the typical process (note: documentation requirements below in the Eligibility Matrix for LF)
- LF claims can only be filed with the Tax Authority the year after ORD PD. Please file QR if you plan to submit a post-payable claim this year.

## \*FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE	PAYMENT ON PAYDATE	DTCC	N/A	N/A	CA WEB ELECTION DEADLINE: 9/11/2020 8:00 P.M. EST
					ESP SUBMISSION DEADLINE: 9/11/2020 5:00 P.M. EST
					APPENDIX A DEADLINE: * 9/14/2020 11:00 A.M. EST
QUICK REFUND	POST PAYDATE PROCESS	CHECK OR ACH	UP TO \$0.0075 PER DR	\$0	11/01/2020 5:00 P.M. EST
LONG FORM	POST CA WEB PROCESS; ONGOING	CHECK OR ACH	UP TO \$0.0075 PER DR	\$25.00	11/01/2023 5:00 P.M. EST

\*APPENDIX A DEADLINE IS ONLY FOR UNDISCLOSED NON-FINNISH TAX RESIDENTS ELECTING THE 50%. PHYSICAL COPIES OR SCANS MUST BE SENT TO GLOBETAX PRIOR TO THE DEADLINE.

\*The Fees are that of The Bank of New York Mellon as First Filer. Deadlines are set by GlobeTax Services.

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

This tax relief assistance service is wholly voluntary and discretionary, and outside the terms and conditions of any applicable deposit agreement. BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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. We hereby accept and agree to pay the fees of BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. of up to \$0.0075 per Depository Receipt for Quick Refund, or up to \$0.0075 per Depository Receipt for Long Form (with a minimum of \$25) and any other charges, fees or expenses payable by or due to BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. nor the issuer or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A.'s discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. may be shared with its agents and affiliates.

We hereby agree in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and applicable tax regulators, and that BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated with such funds. Neither BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and the Issuer in processing such claims, we expressly agree that neither BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and the Issuer and their respective agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith. We further agree that our obligations hereunder shall be free from all defenses.

## Relief at Source Eligibility Matrix

**IMPORTANT DISCLAIMER: FOR THE RELIEF AT SOURCE PROCESS, THE DOCUMENTS OUTLINED BELOW NEED TO BE SUBMITTED AT THE TIME OF THE CLAIM.**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED (BLUE = GENERATED BY ESP)	SIGNATURE REQUIRED
<b>UNFAVORABLE – 50%</b>	<b>0%</b>	UNDISCLOSED FINNISH TAX RESIDENTS	1. <span style="color: blue;">APPENDIX A</span>	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 30%</b>	<b>20%</b>	UNDISCLOSED NON-FINNISH TAX RESIDENTS AND RESIDENTS OF NON-TREATY COUNTRIES	1. NONE	1. NONE

## Quick Refund Eligibility Matrix

**IMPORTANT DISCLAIMER: FOR THE QUICK REFUND PROCESS, THE DOCUMENTS OUTLINED BELOW (EXCLUDING APPENDIX A) DO NOT NEED TO BE SUBMITTED AT THE TIME OF THE CLAIM BUT SHOULD BE MAINTAINED BY THE DTC PARTICIPANT TO PRESENT TO THE FINNISH TAX AUTHORITY UPON REQUEST. APPENDIX A IS ONLY FOR UNDISCLOSED NON-FINNISH TAX RESIDENTS ELECTING THE 50%. PHYSICAL COPIES OF APPENDIX A MUST BE SENT TO GLOBETAX AT THE TIME OF FILING FOR THE CLAIM TO BE VALID.**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED (BLUE = GENERATED BY ESP)	SIGNATURE REQUIRED
<b>UNFAVORABLE – 50%</b>	<b>0%</b>	UNDISCLOSED FINNISH TAX RESIDENTS	1. APPENDIX A	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 30%</b>	<b>20%</b>	NON-FINNISH TAX RESIDENTS PREVIOUSLY CERTIFIED AS UNDISCLOSED FINNISH TAX RESIDENTS	1. NONE	1. NONE
<b>FAVORABLE – 25.5%</b>	<b>4.5% OR 24.5%*</b>	DISCLOSED FINNISH TAX RESIDENT INDIVIDUALS	1. COVER LETTER	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 20%</b>	<b>30%</b>	PAKISTAN, TANZANIA, ALL CORPORATE+ ENTITIES NOT ENTITLED TO A BETTER RATE BY TREATY	1. COVER LETTER 2. VEROH 6163 E 3. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”) <sup>^</sup> 4. POWER OF ATTORNEY(S) <sup>^</sup> 5. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT 3. YES – DTC PARTICIPANT 4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT 5. N/A
<b>FAVORABLE – 15%</b>	<b>35%</b>	ARGENTINA, ARMENIA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BULGARIA, BARBADOS, BELARUS, BELGIUM, BOSNIA-HERZEGOVINA, CANADA, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAROE ISLANDS, GERMANY, GREECE, GEORGIA, FRANCE, HONG KONG, HUNGARY, ICELAND, INDONESIA, INDIA, IRELAND, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), KOSOVO, KYRGYZSTAN, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MOROCCO, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, NORWAY, POLAND, ROMANIA, RUSSIA, SERBIA-MONTENEGRO, SLOVAK REPUBLIC, SLOVENIA, SINGAPORE, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, SRI LANKA, TAJIKISTAN, TURKEY, TURKMENISTAN, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, URUGUAY, UZBEKISTAN, VIETNAM, ZAMBIA, CORPORATE	1. COVER LETTER 2. VEROH 6163 E 3. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”) <sup>^</sup> 4. POWER OF ATTORNEY(S) <sup>^</sup> 5. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT 3. YES – DTC PARTICIPANT 4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT 5. N/A

		ENTITIES RESIDENT IN EEA WHO DO NOT RECEIVE A FULL CREDIT FOR THE FINNISH TAX IN THEIR HOME COUNTRY OF RESIDENCY		
		TAXABLE U.S. RESIDENT ENTITIES	1. <a href="#">COVER LETTER OR ESP SUBMISSION</a>	1. YES – DTC PARTICIPANT
* It depends on whether the disclosed Finnish Tax Resident Individual was properly declared at the 50% rate or unintentionally afforded the 30% rate during Relief-at-Source				



## Long Form Eligibility Matrix

**IMPORTANT DISCLAIMER: FOR LONG FORM, ALL DOCUMENTATION OUTLINED BELOW MUST BE SUBMITTED TO GLOBETAX AT THE TIME OF SUBMISSION TO BE CONSIDERED A VALID CLAIM.**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED (BLUE = GENERATED BY ESP)	SIGNATURE REQUIRED
<b>FAVORABLE – 25.5%</b>	<b>24.5%</b>	FINLAND (DISCLOSED INDIVIDUALS ONLY)	1. COVER LETTER	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 20%</b>	<b>30%</b>	PAKISTAN, TANZANIA, ALL CORPORATE+ ENTITIES NOT ENTITLED TO A BETTER RATE BY TREATY	1. COVER LETTER 2. VEROH 6163 E 3. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”) <sup>^</sup> 4. POWER OF ATTORNEY(S) <sup>^</sup> 5. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT 3. YES – DTC PARTICIPANT 4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT 5. N/A
<b>FAVORABLE – 15%</b>	<b>35%</b>	ARGENTINA, ARMENIA, AUSTRALIA, BARBADOS, BELARUS, BELGIUM, BOSNIA-HERZEGOVINA, CANADA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ESTONIA, FAROE ISLANDS, GERMANY, HUNGARY, ICELAND, INDONESIA, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), KOSOVO, KYRGYZSTAN, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MOLDOVA, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, NORWAY, POLAND, SERBIA-MONTENEGRO, SLOVAK	1. COVER LETTER 2. VEROH 6163 E 3. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”) <sup>^</sup> 4. POWER OF ATTORNEY(S) <sup>^</sup> 5. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT 3. YES – DTC PARTICIPANT 4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT 5. N/A

		REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, TAJIKISTAN, TURKEY, TURKMENISTAN, UKRAINE, URUGUAY, UZBEKISTAN, VIETNAM, ZAMBIA		
		TAXABLE U.S. RESIDENT ENTITIES	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. VEROH 6163 E (NON-INDIVIDUALS) <b>OR</b> VEROH 6164 E (INDIVIDUALS)</li> <li>3. CODP<sup>^</sup></li> <li>4. POWER OF ATTORNEY(S)<sup>^</sup></li> <li>5. ORIGINAL IRS FORM 6166 TAX YEAR 2020</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT</li> <li>5. N/A</li> </ol>
<b>FAVORABLE – 13%</b>	<b>37%</b>	GREECE	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. VEROH 6163 E</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”)<sup>^</sup></li> <li>4. POWER OF ATTORNEY(S)<sup>^</sup></li> <li>5. CERTIFICATE OF RESIDENCY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT</li> <li>5. N/A</li> </ol>
<b>FAVORABLE – 12%</b>	<b>38%</b>	RUSSIA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. VEROH 6163 E</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”)<sup>^</sup></li> <li>4. POWER OF ATTORNEY(S)<sup>^</sup></li> <li>5. CERTIFICATE OF RESIDENCY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT</li> <li>5. N/A</li> </ol>
<b>FAVORABLE – 10%</b>	<b>40%</b>	AUSTRIA, AZERBAIJAN, BULGARIA, CHINA, EGYPT, GEORGIA, HONG KONG, INDIA, MOROCCO, SINGAPORE, SWITZERLAND, SRI LANKA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. VEROH 6163 E</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”)<sup>^</sup></li> <li>4. POWER OF ATTORNEY(S)<sup>^</sup></li> <li>5. CERTIFICATE OF RESIDENCY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT</li> <li>5. N/A</li> </ol>

FAVORABLE – 5%	45%	ROMANIA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. VEROH 6163 E</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”)<sup>^</sup></li> <li>4. POWER OF ATTORNEY(S)<sup>^</sup></li> <li>5. CERTIFICATE OF RESIDENCY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPAN</li> <li>5. N/A</li> </ol>
EXEMPT – 0%	50%	<p style="text-align: center;">U.S. PENSIONS UNDER IRS SECTIONS 401(a), 501(a)</p> <p style="text-align: center;">FRANCE, IRELAND, MEXICO, NETHERLANDS (PENSIONS ONLY), SINGAPORE (GOVERNMENT ENTITIES ONLY), UNITED ARAB EMIRATES, UNITED KINGDOM, CORPORATE ENTITIES RESIDENT IN EEA WHO DO NOT RECEIVE A FULL CREDIT FOR THE FINNISH TAX IN THEIR HOME COUNTRY OF RESIDENCY</p>	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. VEROH 6160 E (US PENSIONS ONLY)</li> <li>3. VEROH 6163 E</li> <li>4. CERTIFICATE OF DIVIDEND PAYMENT (“CODP”)<sup>^</sup></li> <li>5. POWER OF ATTORNEY(S)<sup>^</sup></li> <li>6. ORIGINAL IRS FORM 6166 TAX YEAR 2020</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT (US PENSIONS ONLY)</li> <li>3. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>4. YES – DTC PARTICIPANT</li> <li>5. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT</li> <li>6. N/A</li> </ol>
		FINLAND (DISCLOSED LEGAL ENTITIES ONLY)	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> </ol>

+ CORPORATIONS WITH RESIDENCE IN NON-TREATY COUNTRIES WHO WERE WITHHELD 30% AFTER THE QUICK REFUND PROCESS MAY BE ELIGIBLE FOR 20% RECLAIM. IF THOSE CORPORATIONS WERE WITHHELD 50% THEN THEY MAY BE ELIGIBLE FOR 40% RECLAIM. THESE CLAIMS CAN ONLY BE FILED VIA THE LONG FORM PROCESS AND WILL BE REVIEWED BY THE FINNISH TAX ADMINISTRATION ON A CASE BY CASE BASIS. THE FOLLOWING ARE COVERED UNDER THE “CORPORATE” DESIGNATION ACCORDING TO SECTION 3 OF THE FINNISH INCOME TAX ACT: A GOVERNMENT AND ITS GOVERNMENT INSTITUTION, MUNICIPALITY AND MUNICIPAL FEDERATION, A CONGREGATION AND OTHER RELIGIOUS COMMUNITY, A LIMITED LIABILITY COMPANY, COOPERATION, SAVINGS BANK, INVESTMENT FUND, UNIVERSITY, MUTUAL INSURANCE COMPANY, A NON-PROFIT OR ECONOMIC ASSOCIATION, FOUNDATION AND INSTITUTION, OR A FOREIGN DEATH ESTATE.

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
APPENDIX A	Indemnification and Attestation of shares held by Undisclosed Finnish Tax Residents.
COVER LETTER	Indemnification and Listing of Beneficial Owners generated by ESP.
VEROH 6160e	U.S. pension affirmation form
VEROH 6163e (NON-INDIVIDUALS)*	Application for refund of Finnish withholding tax. A stand-alone certificate of residency is <u>required</u> .
VEROH 6164e (INDIVIDUALS)	Application for refund of Finnish withholding tax. For non-U.S. individuals: this form must be certificate by the local tax office, <u>or</u> a Certificate of Residency must be provided.
IRS FORM 6166	<a href="https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency">https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency</a>
CERTIFICATION OF DIVIDEND PAYMENT ("CODP") (LONG FORM ONLY)	Provides a breakdown of the dividend payment. Must be submitted on your company's letterhead.
POWER OF ATTORNEY (LONG FORM ONLY)	Two Power of Attorneys are requested in all cases where a DTC participant is signing on behalf of the beneficial owner on the form Veroh. POAs are required, (A.) One from the beneficial owner to the DTC participant and (B.) One from the DTC participant to BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, or JPMorgan Chase Bank, N.A. /GlobeTax.
<p><b>*NOTE ON TRANSPARENT ENTITIES:</b> IF THE LLC ITSELF IS TREATED AS THE FINAL BENEFICIAL OWNER OF DIVIDENDS FOR TAXATION PURPOSES, THE APPLICATION SHOULD BE COMPLETED IN THE NAME OF THE LLC USING THE FORM VEROH 6163e WITH THE NAME AND TINS OF ALL THE PARTNERS. IF IT IS NOT AND THE MEMBERS ARE REGARDED AS FINAL BENEFICIAL OWNERS, THEY SHOULD ALL RECLAIM INDIVIDUALLY USING THE FORM VEROH 6164 E. IN ADDITION, THE CERTIFICATE OF THE PAYMENT SHOULD BE ADDRESSED TO THE PARTNERSHIP AT THE FULL PARTNERSHIP VALUE, BUT THE AMOUNT ON THE FORM 6163e WILL REPRESENT THE APPLICANTS' POSITION.</p> <p>THE FINNISH TAX ADMINISTRATION HAS ANNOUNCED THAT INTEREST ON REFUNDS OF TAX WITHHELD AT SOURCE WILL BE APPLIED TO NON-RESIDENT APPLICANTS THAT ARE TAX RESIDENTS OF EU OR EEA COUNTRIES. THEY HAVE ADVISED THAT THEY WILL PROVIDE MORE DETAILED GUIDANCE TO OUTLINE THE IMPACT OF THE COURT RULING AND THE CALCULATION OF INTEREST. HOWEVER, NOTHING OFFICIAL HAS BEEN PUBLISHED AT THIS TIME. PLEASE BE AWARE THAT ADDITIONAL INFORMATION MAY BE REQUIRED FROM UNDERLYING HOLDERS, SUCH AS CORPORATE ACCOUNTING PERIODS.</p>	

## CONTACT DETAILS

PRIMARY CONTACT	NOELLE WANG
PHONE NUMBER	1-212-747-9100
FAX NUMBER	1-212-747-0029
GROUP EMAIL	FinlandESP@globetax.com
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	JONATHAN RAZZANO

# ESP

powered by **GLOBETAX**

**BNY Mellon 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 BNY Mellon and creates applicable documentation on the Participants behalf. Submit the data online through the web site below, print out the document on letterhead, sign, and mail to BNY Mellon / GlobeTax.**

**These claims should be submitted through the following web site. (Requires a one-time registration)**

<https://ESP.GlobeTax.com>

**Please contact [support@globetax.com](mailto:support@globetax.com) at 212-747-9100 if you have any questions about this process.**

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

<b>DO I NEED TO SUBMIT VIA ESP TO DISCLOSE MY BENEFICIAL OWNERS?</b>	FOR RELIEF AT SOURCE, NO ESP SUBMISSION IS REQUIRED HOWEVER PHYSICAL COPIES OF APPENDIX A MUST BE SENT TO GLOBETAX AT THE TIME OF FILING FOR THE CLAIM TO BE VALID. FOR QUICK REFUND & LONG FORM SUBMISSION VIA ESP IS REQUIRED FOR ALL FAVORABLE RATES BETTER THAN 30%.
<b>WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?</b>	<b>NO</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 GLOBETAX AN OPTIONAL PROCESS?</b>	<b>YES</b> , THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
<b>ARE FORM 6166s WITH IRS CODE RULING 81-100 ACCEPTED?</b>	<b>YES</b> , WITH A TREASURY DETERMINATION LETTER.
<b>DOES THE BENEFICIARY'S NAME ON THE FORM 6166 NEED TO MATCH THE POA?</b>	<b>YES</b> , THE BENEFICIARY'S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
<b>MAY I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?</b>	<b>YES</b> , BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST ACCOMPANY THE TRUST AGREEMENT.
<b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?</b>	<b>YES</b> , ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION LISTED IN THE ELIGIBILITY MATRIX IN HARDCOPY FORM FOR RELIEF AT SOURCE, QUICK REFUND AND LONG FORM.
<b>WHAT IS THE STATUTE OF LIMITATIONS FOR FILING FINNISH RECLAIMS?</b>	IT IS 3 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND PAYS. CLAIMS RECEIVED AFTER SUBMISSION DEADLINE WILL BE FILED IN GOOD FAITH.
<b>WILL THE FTA ASK FOR ANY DOCUMENTS?</b>	THE FTA MAY ASK FOR DOCUMENTATION UPON AUDIT FOR ALL RATES BETTER THAN 30%. FOR TREATY BENEFITS THAT DOCUMENTATION WOULD LIKELY INCLUDE A CERTIFICATE OF RESIDENCE DATED THE YEAR OF ORD PAYMENT DATE, FOR THE 25.5.% RATE IT MAY BE A TAX ID CARD OR ANOTHER FORM OF GOVERNMENT ISSUED ID.

### RELIEF AT SOURCE QUESTIONS

<b>ONCE I SUBMIT A RELIEF AT SOURCE CLAIM, HOW LONG WILL IT TAKE TO BE PAID?</b>	RELIEF AT SOURCE CLAIMS ARE PAID ON PAY DATE THROUGH DTC.
<b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO</b> .
<b>WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?</b>	ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE.

<b>HOW DO I INITIATE THE RELIEF AT SOURCE PROCESS WITH GLOBETAX?</b>	TO PARTICIPATE IN THE RELIEF AT SOURCE PROCESS, THE ONLY REQUIREMENT FOR ALL BUCKETS ARE VALID ELECTIONS AT DTC. NO ESP SUBMISSION IS REQUIRED FOR THE 50% OR 30% ELECTIONS. NON-FINNISH TAX RESIDENTS SHOULD BE ELECTED AT THE 30% RATE. UNDISCLOSED FINNISH TAX RESIDENTS SHOULD BE AT THE 50% RATE AND THE DTC PARTICIPANT SHOULD SUPPLY THE SIGNED APPENDIX A.
<b>IS THIS PROCESS FREE OF CHARGE?</b>	<b>NO.</b> THIS TAX RELIEF ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY, AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON 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 ASSISTANCE SERVICE OF UP TO \$0.0075 PER DR FOR RELIEF AT SOURCE RECLAIMS. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON / GLOBETAX OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON / GLOBETAX MAY BE SHARED WITH ITS AGENTS.
<b>QUICK REFUND QUESTIONS</b>	
<b>DO I NEED TO SUBMIT DOCUMENTATION FOR THE QUICK REFUND PROCESS?</b>	<b>YES,</b> PHYSICAL COPIES OR SCANS OF APPENDIX A MUST BE SENT TO GLOBETAX PRIOR TO THE DEADLINE. ALL OTHER DOCUMENTATION LISTED SHOULD BE MAINTAINED ON FILE WITH THE PARTICIPANT.
<b>DO I NEED TO DO ANYTHING IF I JUST WANT TO ELECT 30%?</b>	<b>NO,</b> NON-FINNISH TAX RESIDENTS SHOULD HAVE RECEIVED THE 30% DURING THE RELIEF-AT-SOURCE PROCEDURE.
<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b>	<b>NO,</b> YOU WILL BE PAID BY CHECK OR ACH.
<b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO.</b>
<b>LONG FORM QUESTIONS</b>	
<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?</b>	<b>NO,</b> YOU WILL BE PAID BY CHECK OR ACH.
<b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO.</b> THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER FOR STANDARD LONG FORM CLAIMS WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.
<b>IS THIS PROCESS FREE OF CHARGE?</b>	<b>NO.</b> THIS TAX RELIEF ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY, AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON 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 ASSISTANCE SERVICE OF UP TO \$0.0075 PER DR FOR QUICK REFUND AND UP TO \$0.0075 PER DR FOR LONG FORM RECLAIMS.

RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON / GLOBETAX OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON / GLOBETAX MAY BE SHARED WITH ITS AGENTS.

**Warning and Disclaimer:**

BNY Mellon, Citibank N.A., JPMorgan Chase Bank, N.A., and/or Deutsche Bank Trust Company Americas will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas and its agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also **“Agreements, Fees, Representations and Indemnification”** above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

## FORMS AND ATTACHMENTS

*\*Double click on respective icon to view attachment.*

### APPENDIX A



APPENDIX A