



Important Notice
The Depository Trust Company

B #:	19597-24
Date:	February 16, 2024
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief:</u> Country: NORWAY <u>Security:</u> AKER BP ASA <u>CUSIP:</u> 00973R103 <u>Record Date:</u> 02/26/2024 <u>Payable Date:</u> 03/05/2024

***** No CA Web Instructions*****

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.

AKER BP ASA has announced a cash dividend and **Citibank, N.A.** acts as one of the Depositaries for the Depositary Receipt (“DR”) program.

As outlined in the “Eligibility Matrix,” all holders will receive this dividend net of the full Norwegian withholding tax rate of 25% with the possibility to reclaim through the Long Form process.

PLEASE NOTE THAT THIS EVENT IS LONG FORM ONLY.

DIVIDEND EVENT MATRIX							
ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
AKER BP ASA	00973R103	NO0010345853	02/26/2024	02/21/2024	03/05/2024	2:1	NOK 6.33546

FEES & DEADLINES						
FILING METHOD	BATCH	PAYMENT METHOD	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
LONG FORM	POST PAY DATE; ONGOING	CHECK OR ACH	NOK 350	UP TO \$0.0075 PER DR	\$25.00	OCTOBER 1, 2029

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., BNY Mellon, JPMorgan Chase Bank, N.A., and Deutsche Bank Trust Company Americas (and its agents) for any liability Citibank, N.A., BNY Mellon, JPMorgan Chase Bank, N.A., and Deutsche Bank Trust Company Americas (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., BNY Mellon, JPMorgan Chase Bank, N.A., and Deutsche Bank Trust Company Americas 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., BNY Mellon, JPMorgan Chase Bank, N.A., and Deutsche Bank Trust Company Americas 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 ESP's [Reference Guide](#).

ESP



Citibank, N.A., BNY Mellon, JPMorgan Chase Bank, N.A., and Deutsche Bank Trust Company Americas 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 the 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](tel:212-747-9100) if you have any questions about this process.

CONTACT DETAILS

DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-633-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL	NORWAYESP@GLOBETAX.COM
COMPANY	GLOBE TAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

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., BNY MELLON, JPMORGAN CHASE BANK, N.A., AND DEUTSCHE BANK TRUST COMPANY AMERICAS 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.

FREQUENTLY ASKED QUESTIONS (FAQs)

LONG FORM QUESTIONS

How long does it take for payment on Long Form claims?	Approximately 18-24 months.
Does the Long Form process have a minimum position requirement per beneficial owner?	No, all claims will be processed, though there is a minimum fee of \$25 per beneficial owner.
What will the fee be if a beneficial owner's claim is for less than \$50?	Citibank, N.A. is willing to split the reclaimed funds 50/50 for any beneficial owner reclaiming less than \$50.
Will I be paid through DTC for claims submitted through the Long Form process?	No, you will be paid by check or ACH payment.
Is the Long Form process free of charge?	No, this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. Citibank, 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. Fees will be charged for this service of up to \$0.0075 per depositary receipt with a \$25.00 minimum, and any other charges, fees or expenses payable by or due to Citibank, N.A. or its agents, including the custodian or to tax authorities or regulators. Fees paid to Citibank, N.A. may be shared with its agents and affiliates.