



**Important Notice**  
The Depository Trust Company

<b>B #:</b>	19759-24
<b>Date:</b>	May 10, 2024
<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</u></b> – Country: Norway <b><u>Security:</u></b> Mowi ASA <b><u>CUSIP:</u></b> 624678108 <b><u>Record Date:</u></b> 05/21/2024 <b><u>Payable Date:</u></b> 06/04/2024 <b><u>CA Web Quick Refund Deadline:</u></b> 05/29/2024 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 respectively before certifying their instructions over the 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 on the CA Web.

Questions regarding this Important Notice may be directed to Goal Global Recoveries Inc. (212) 248 - 9130.

**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).



Citibank, N.A., as DR depository gives notice with respect to an upcoming cash dividend payment for **MOWI ASA**. DR holders of **MOWI ASA** as at DR Record Date are eligible to receive the dividend payment and may be entitled to a reduced rate of withholding tax as described in the below notice. Qualifying shareholders who reside in a country where a Double Taxation Agreement exists between their country of residence and Norway may apply for a refund by either the Quick Refund, or Long Form Reclaim process.

Citibank, N.A. has appointed Goal Global Recoveries Inc. (as tax agent) to support holders of the DR by providing assistance in obtaining tax relief services.

Eligible holders have the possibility to receive their entitlements in line with the applicable tax agreement between their country of residence and NORWAY on DR pay date. Non-eligible holders will be paid net of the default Norwegian statutory withholding tax rate of 25% and will have the opportunity to file a claim utilizing the Quick Refund method or the standard Long Form process.

Participants utilizing this service agree to the Agreements, Fees, Representations and Indemnification as stated below.

### DIVIDEND EVENT DETAILS

<b>NAME OF ISSUER</b>	MOWI ASA
<b>COUNTRY OF ISSUANCE</b>	NORWAY
<b>PROGRAM TYPE</b>	SPONSORED
<b>DEPOSITARY</b>	CITIBANK, N.A.
<b>CUSIP</b>	624678108
<b>RATIO</b>	1 ORD: 1 DR
<b>DR RECORD DATE</b>	21 MAY 2024
<b>DR PAYMENT DATE</b>	04 JUNE 2024
<b>ORD RECORD DATE</b>	21 MAY 2024
<b>ORD PAYMENT DATE</b>	28 MAY 2024
<b>ORD GROSS DIVIDEND RATE (APPROXIMATE)</b>	NOK 1.50
<b>DR GROSS DIVIDEND RATE (APPROXIMATE)</b>	\$0.137597
<b>STATUTORY WITHHOLDING TAX RATE</b>	25%
<b>METHODS OF RECLAIM FILING AVAILABLE</b>	QUICK REFUND LONG FORM RECLAIM

### QUICK REFUND

<b>CA WEB OPENS FOR ELECTIONS</b>	22 MAY 2024 - 6:00 AM (EST)
<b>CA WEB DEADLINE FOR ELECTIONS</b>	29 MAY 2024 - 8:00 PM (EST)
<b>GOAL ADRoIt OPENS FOR ELECTIONS</b>	22 MAY 2024 - 6:00 AM (EST)
<b>GOAL ADRoIt DEADLINE FOR ELECTIONS</b>	29 MAY 2024 - 8:00 PM (EST)

### LONG FORM RECLAIM

<b>GOAL ADRoIt OPENS FOR LONG FORM RECLAIM</b>	30 MAY 2024 - 9:00 AM (EST)
<b>GOAL ADRoIt DEADLINE FOR LONG FORM RECLAIM</b>	30 SEPTEMBER 2029 – 5:00 PM (EST)

### DOCUMENTATION SUBMISSION

<b>QUICK REFUND</b>	29 MAY 2024 - 8:00 PM (EST)
<b>LONG FORM RECLAIM</b>	30 SEPTEMBER 2029 – 5:00 PM (EST)

### FEE AND PAYMENT METHOD

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER
<b>QUICK REFUND</b>	DTC	NO FEE	UP TO \$0.0075 PER DR	\$0.00
<b>LONG FORM RECLAIM</b>	CHECK OR ACH	NO FEE	UP TO \$0.0075 PER DR	\$25.00

## Agreements, Fees, Representations and Indemnification of Participants and Beneficial Owners

We hereby agree that this tax relief 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. We hereby accept and agree to pay the fees of Citibank, N.A. of up to \$0.0075 for Quick Refund, and Long form (with a minimum of \$25.00) and any other charges, fees or expenses payable by or due to Citibank, N.A. 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 Citibank, 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 Citibank, N.A. may be shared with its agents and affiliates.

We hereby agree that 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 the applicable tax regulators, and that Citibank, 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 that to the best of our knowledge 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.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. Citibank, N.A. shall not be liable for the failure to secure any tax relief. We expressly agree that Citibank, N.A. and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of Citibank, N.A. and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgement, 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.

- **INDIVIDUALS CLAIMING 1,660 OR MORE DRs THROUGH THE QUICK REFUND PROCESS MUST PROVIDE A CERTIFICATE OF RESIDENCE (COR).**
- **CORS MUST BE CERTIFIED FOR A TAX YEAR WITHIN THREE YEARS OF THE ORD PAY DATE YEAR.**
- **PLEASE NOTE THAT COPIES OF DOCUMENTS ARE ACCEPTABLE FOR THE QUICK REFUND PROCESS.**

### ELIGIBILITY MATRIX – QUICK REFUND

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	REQUIRED DOCUMENTATION
EXEMPT – 0%	25%	NON-RESIDENT COMPANIES OF THE SAME STANDING AS NORWEGIAN COMPANIES AS MENTIONED IN SECTION 2-38, SUBSECTION 5, OF THE NORWEGIAN TAXATION ACT, DOMICLED IN AN EEA COUNTRY	1. COVER LETTER* 2. BENEFICIAL OWNER CONFIRMATION 3. COR 4. PROOF OF PAYMENT OR PRE-APPROVAL STATUS 5. EEA CONFIRMATION
EXEMPT – 0%	25%	LUXEMBOURG SICAVs ORGANIZED AS UCITS	1. COVER LETTER* 2. BENEFICIAL OWNER CONFIRMATION 3. UCITS ATTESTATION 4. EEA CONFIRMATION
EXEMPT – 0%	25%	PENSIONS RESIDING IN THE NETHERLANDS OR THE UNITED KINGDOM	1. COVER LETTER* 2. BENEFICIAL OWNER CONFIRMATION 3. COR 4. PROOF OF PAYMENT OR PRE-APPROVAL STATUS

FAVORABLE –15%	10%	INDIVIDUALS RESIDING IN A TREATY COUNTRY HOLDING LESS THAN <b>1,660</b> SHARES:  ALBANIA, ARGENTINA, AUSTRALIA, AUSTRIA, AZERBAIJAN REPUBLIC, BANGLADESH, BELGIUM, BES ISLANDS, BOSNIA & HERZEGOVINA, BULGARIA, CANADA, CHILE, CHINA, COTE D’IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MALAWI, MALTA, MEXICO, MONTENEGRO, MOROCCO, NEPAL, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, PAKISTAN, POLAND, PORTUGAL, QATAR, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, ST. MAARTEN (NL), SWEDEN, SWITZERLAND, THAILAND, TURKEY, UGANDA, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA	1. COVER LETTER* 2. BENEFICIAL OWNER CONFIRMATION
		INDIVIDUALS RESIDING IN A TREATY COUNTRY HOLDING <b>1,660</b> OR MORE SHARES (SEE LIST OF ELIGIBLE COUNTRIES ABOVE)	1. COVER LETTER* 2. BENEFICIAL OWNER CONFIRMATION 3. IRS FORM 6166/COR
		NON-INDIVIDUALS CLAIMING TREATY BENEFITS	1. COVER LETTER* 2. BENEFICIAL OWNER CONFIRMATION 3. IRS FORM 6166/COR 4. PROOF OF PAYMENT OR PRE-APPROVAL STATUS
UNFAVORABLE –25%	0%	ANY SHAREHOLDERS NOT DOMICILED IN A JURISDICTION LISTED AS HAVING A DOUBLE TAXATION TREATY WITH NORWAY.  CHARITIES, PENSION FUNDS, RIC’S, TRUST FUNDS, AND SIMILAR ENTITIES MUST ELECT AT THE UNFAVORABLE RATE AS THEY <b>DO NOT</b> MEET ELIGIBILITY REQUIREMENTS TO CLAIM A REFUND  NORWEGIAN RESIDENTS & NORWEGIAN CITIZENS WHO ARE TAX RESIDENT OUTSIDE OF NORWAY	NONE

\* Generated by the Goal ADRoit system

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	REQUIRED DOCUMENTATION
EXEMPT 0%	25%	NON-RESIDENT COMPANIES OF THE SAME STANDING AS NORWEGIAN COMPANIES AS MENTIONED IN SECTION 2-38, SUBSECTION 5, OF THE NORWEGIAN TAXATION ACT, DOMICLED IN AN EEA COUNTRY	<ol style="list-style-type: none"> <li>1. COVER LETTER*</li> <li>2. BENEFICIAL OWNER CONFIRMATION</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT*</li> <li>4. IRS FORM 6166/COR</li> <li>5. POWER OF ATTORNEY</li> <li>6. ADDITIONAL AUTHORIZATION*</li> <li>7. PROOF OF PAYMENT OR PRE-APPROVAL STATUS</li> <li>8. EEA CONFIRMATION</li> </ol>
	25%	LUXEMBOURG SICAVs ORGANIZED AS UCITS	<ol style="list-style-type: none"> <li>1. COVER LETTER*</li> <li>2. BENEFICIAL OWNER CONFIRMATION</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT*</li> <li>4. COR</li> <li>5. POWER OF ATTORNEY</li> <li>6. ADDITIONAL AUTHORIZATION*</li> <li>7. UCITS ATTESTATION</li> <li>8. EEA CONFIRMATION</li> </ol>
	25%	PENSIONS RESIDING IN THE NETHERLANDS OR THE UNITED KINGDOM	<ol style="list-style-type: none"> <li>1. COVER LETTER*</li> <li>2. BENEFICIAL OWNER CONFIRMATION</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT*</li> <li>4. COR</li> <li>5. POWER OF ATTORNEY</li> <li>6. ADDITIONAL AUTHORIZATION*</li> <li>7. PROOF OF PAYMENT OR PRE-APPROVAL STATUS</li> </ol>
FAVORABLE 15%	10%	ALBANIA, ARGENTINA, AUSTRALIA, AUSTRIA, AZERBAIJAN REPUBLIC, BANGLADESH, BARBADOS, BELGIUM, BES ISLANDS, BOSNIA & HERZEGOVINA, BULGARIA, CANADA, CHILE, CHINA, COTE D'IVOIRE, CROATIA, CURAÇAO, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, JAMAICA, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), LATVIA, LITHUANIA, LUXEMBOURG, MALAWI, MALTA, MEXICO, MONTENEGRO, MOROCCO, NEPAL, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, PAKISTAN, POLAND, PORTUGAL, QATAR, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, ST. MAARTEN (NL), SWEDEN, SWITZERLAND, THAILAND, TURKEY, UGANDA, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> <li>1. COVER LETTER*</li> <li>2. BENEFICIAL OWNER CONFIRMATION</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT*</li> <li>4. IRS FORM 6166/COR</li> <li>5. POWER OF ATTORNEY</li> <li>6. ADDITIONAL AUTHORIZATION*</li> <li>7. PROOF OF PAYMENT OR PRE-APPROVAL STATUS</li> </ol>

\* Generated by the Goal ADRoit system

## TAX DOCUMENTATION REQUIREMENTS

DOCUMENT REQUIRED	PURPOSE OF DOCUMENT	SIGNATURE	DOCUMENT GENERATION
<b>COVER LETTER</b>	SUMMARY OF ENTIRE CLAIM (MUST BE ON LETTERHEAD).	DTC PARTICIPANT	ADROIT
<b>BENEFICIAL OWNER (BO) CONFIRMATION</b>	CONFIRMATION FROM THE DIVIDEND RECIPIENT THAT THEY ARE THE ACTUAL RECIPIENT OF THE DIVIDEND: <ul style="list-style-type: none"> <li>ONE-TIME CONFIRMATION AS LONG AS THERE IS NO CHANGE TO ENTITY.</li> <li>MAY BE SIGNED UNDER VALID POA</li> <li>COPIES AND ELECTRONIC SIGNATURES ACCEPTED</li> </ul>	BENEFICIAL OWNER	N/A
<b>EEA CONFIRMATION</b>	CONFIRMATION THAT THE TAX STATUS HAS NOT CHANGED SINCE PRE-APPROVAL: <ul style="list-style-type: none"> <li>MUST BE RENEWED EVERY 3<sup>RD</sup> YEAR</li> <li>COPIES AND ELECTRONIC SIGNATURES ACCEPTED</li> </ul>	BENEFICIAL OWNER	N/A
<b>CERTIFICATE OF DIVIDEND PAYMENT</b>	THIS DOCUMENT CERTIFIES THE DIVIDEND WAS PAID TO THE BENEFICIAL OWNER LESS WITHHOLDING TAX	DTC PARTICIPANT	ADROIT
<b>IRS FORM 6166</b>	THIS DOCUMENT IS THE INTERNAL REVENUE SERVICE (IRS) CONFIRMATION OF THE U.S. BENEFICIAL OWNER'S COUNTRY OF RESIDENCE, TAX IDENTIFICATION NUMBER.	INTERNAL REVENUE SERVICE (IRS) REPRESENTATIVE	INTERNAL REVENUE SERVICE (IRS)
<b>CERTIFICATE OF RESIDENCE</b>	CONFIRMATION OF THE RESIDENCY OF THE BENEFICIAL OWNER DOMICILED WITHIN A TREATY COUNTRY. THIS MUST BE SIGNED AND BEAR THE STAMP OR SEAL OF THE LOCAL TAX AUTHORITY.	BENEFICIAL OWNER'S LOCAL TAX AUTHORITY	BENEFICIAL OWNER'S LOCAL TAX AUTHORITY
<b>PROOF OF PAYMENT</b>	AN APPROVED APPLICATION FOR WITHHOLDING TAX REFUND ISSUED BY THE NTA (TYPICALLY ASSOCIATED WITH LONG FORM RECLAIMS).	NORWEGIAN TAX AUTHORITY	NORWEGIAN TAX AUTHORITY
<b>PRE-APPROVAL</b>	APPROVAL FROM THE NTA CONFIRMING THE DIVIDEND RECIPIENT'S ENTITLEMENT.	NORWEGIAN TAX AUTHORITY	NORWEGIAN TAX AUTHORITY
<b>POWER OF ATTORNEY</b>	POWER OF ATTORNEY FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT	BENEFICIAL OWNER	N/A
<b>AUTHORIZATION</b>	AUTHORIZATION ENABLING GOAL AND DEPOSITARY BANK TO APPLY FOR A LONG FORM RECLAIM ON BEHALF OF THE BO. IF THE DTC PARTICIPANT SIGNS ON BEHALF OF THE BO HOWEVER, A POA IN FAVOR OF THE DTC PARTICIPANT IS REQUIRED.	BENEFICIAL OWNER	ADROIT

## FREQUENTLY ASKED QUESTIONS (FAQs) – QUICK REFUND

Can Norwegian residents benefit from the favourable rate?	No, they cannot.
Is the Quick Refund process 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, 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 paid to Citibank, N.A. may be shared with their agents and affiliates.
Will copies or scans of the required documentation be accepted?	Yes, copies or scans are sufficient for the Quick Refund process.
How is the threshold determined for each Norwegian event?	The threshold is based on an annual dividend distribution of NOK 10,000 per BO per security. However, if an issuing company expects to pay more than one dividend a year, the equivalent share threshold will be divided by the number of events. To convert the threshold to shares: <ul style="list-style-type: none"> <li>If the local dividend pays in NOK, the threshold is determined based on the expected gross dividend.</li> <li>If the local dividend pays in USD, the gross dividend will be determined using the rate on DR announcement date posted by the Norwegian Central Bank.</li> </ul>
Why must charities, pensions, certain Trusts, RICs, and similar entities elect at the unfavourable rate?	The NTA no longer recognizes the entities as residents under the Double Taxation Agreement. As a result, the NTA is rejecting any withholding tax reclaims filed for U.S. tax-exempt entities. Some investors disagree with the NTA's interpretation and wish to continue submitting tax reclaims. Goal will support these investors and continue to file tax reclaims for the impacted entities. However, all Depository Service Charges and custodial fees (if applicable) must be paid upfront and are not contingent upon any particular outcome.

## FREQUENTLY ASKED QUESTIONS (FAQs) – LONG FORM

What is the indicative timeframe for tax reclaim proceeds to be refunded by the Norwegian Tax Authorities?	The indicative timeframe for tax reclaim proceeds to be refunded by the Norwegian Tax Authority utilizing the Long Form Reclaim method is approximately 18 -24 months from submission.
What is the Statute of Limitations period for filing a Norwegian reclaim?	The Statute of Limitations for filing Norwegian reclaims is currently 5 years from the end of the year of the dividend payment. In order to facilitate claims that are requested in the final year prior to the expiration date Goal have set a deadline of 3 months preceding the Statute date. Any reclaims that are requested after the date set by Goal will be submitted to the Tax Authority on a best effort basis only.
Is there a minimum position requirement per beneficial owner?	A minimum position is not required, however there is a minimum fee of \$25 per beneficial owner.
What will be the fee if a beneficial owner's claim is for less than \$50?	Citibank, N.A. is willing to split the reclaims funds at a ratio of 50/50 for any beneficial owner reclaiming an amount less than \$50.
Will I receive my payment through DTC?	No, you will be paid by check or ACH payment.
Is the Long Form process 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, 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 DR 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 their agents and affiliates.

## INVENTORY OF APPENDICES

APPENDIX A	COVER LETTER
APPENDIX B	BENEFICIAL OWNER CERTIFICATION
APPENDIX C	EEA CONFIRMATION
APPENDIX D	CERTIFICATE OF DIVIDEND PAYMENT
APPENDIX E	ADDITIONAL AUTHORIZATION
APPENDIX F	POWER OF ATTORNEY (POA)

**ADRoit by Goal Global Recoveries Inc.**



Citibank, N.A. offers the ADRoit system as a secure platform for the submission of the beneficial owner data and the creation of the requisite documentation.

The system will automatically generate the necessary documentation which the participant can easily access, complete, sign and submit to Citibank, N.A./Goal Global Recoveries Inc.

*A one-time registration process is required in order to use ADRoit. For registration purposes **only** please contact [adroitregistration@goalgroup.com](mailto:adroitregistration@goalgroup.com). For all other ADR related enquiries please contact [adroit@goalgroup.com](mailto:adroit@goalgroup.com) or call Goal Global Recoveries Inc. on +1 (212) 248- 9130*

CONTACT DETAILS	
PRIMARY CONTACT	SHING LEE
SECONDARY CONTACT	MICHELLE NIEVES
CONTACT TELEPHONE NUMBER	+1 (212) 248- 9130
E-MAIL ADDRESS	ADROIT@GOALGROUP.COM
COMPANY NAME	GOAL GLOBAL RECOVERIES INC.
STREET ADDRESS	5 HANOVER SQUARE, SUITE 2300
CITY, STATE, ZIP CODE	NEW YORK, NY 10004

**Citibank, N.A. 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.

**Goal Global Recoveries Inc. Disclaimer:**

All information contained in this Important Notice, including, but not limited to tax information, has been compiled in good faith from multiple third-party sources. While all reasonable care has been taken in the compilation and publication of the contents of this Important Notice, the information is subject to change.

Local market conditions and possible advanced deadlines imposed by local agents may cause actual deadlines to frequently vary from statutory deadlines. Therefore, to minimize risk, it is strongly advised that DTC Participants file their claims as soon as possible because the depository agents and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the circumstance where local market rules, whether imposed by a local agent or a Tax Authority, cause any conflict with the information provided in the Important Notice (prior to or after publication), the local market rules shall prevail.

The information contained herein is for informational purposes only and is not intended to be a substitute for obtaining tax, accounting, or financial advice from an appropriate professional advisor.



**APPENDIX A – COVER LETTER**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD**

To: Citibank, N.A. as Depositary  
 C/O Goal Global Recoveries Inc.  
 5 Hanover Square, Suite 2300  
 New York NY 10004  
 USA  
 Phone: 1-212-248-9130  
 Attn: Norway

**Re: Withholding Certification for MOWI ASA; CUSIP# 624678108**

I/we the undersigned \_\_\_\_\_ authorized representative of **PARTICIPANT NAME** holding shares at Cede & Co. under DTC# **PARTICIPANT NUMBER** of **MOWI ASA; 624678108**, request that the upcoming cash dividend payable to holders as of **05-21-2024** receive their entitled tax reclaim.

Name of Beneficial Owner	Full Address of Beneficial Owner	Country of Residence	Type of Account	Tax ID #	# DRs Held	Reclaim %
NOTE: Please see attached Schedule						

I/We certify that to the best of my knowledge the above beneficial owners are 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.

Citibank, N.A. is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to Citibank, N.A., including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Norwegian Tax Authorities.  
 Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these shares directly to the Norwegian Tax Authorities.**

\_\_\_\_\_  
 Authorized Signature of Holder or Owner

CONTACT INFO	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY

**APPENDIX B – BENEFICIAL OWNER CONFIRMATION**

I/We, ( \_\_\_\_\_ ) hereby confirm that  
I am/ ( \_\_\_\_\_ ) the beneficial owner  
of all dividends received on the shares registered in my name/  
( \_\_\_\_\_ ) and subject to:

Treaty Rate

0% Withholding Tax

Place, Date: \_\_\_\_\_

Signature: \_\_\_\_\_

**APPENDIX C – EEA CONFIRMATION**

**Beneficial owner Confirmation indicating their tax status has not changed since receiving approval from the Norwegian Tax Authorities.**

**In order to meet the Norwegian Tax Authorities' requirements, this Confirmation must be renewed every third year, and is valid for three years from the date the Confirmation is signed.**

We, ( \_\_\_\_\_ ) hereby confirm that  
the/( \_\_\_\_\_ ) tax status is unchanged  
since we received the Approval letter for tax exemption from the Norwegian Tax Authorities  
dated \_\_\_\_\_.

Place, Date: \_\_\_\_\_

Signature: \_\_\_\_\_

**APPENDIX D – CERTIFICATE OF DIVIDEND PAYMENT (LONG FORM ONLY)**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD**

**ALL AMOUNTS MUST BE IN NORWEGIAN KRONER (NOK)**

**CERTIFICATION OF PAYMENT**

**PARTICIPANT** hereby certifies that the following beneficial owner (holding the security **MOWI ASA, 624678108**) was a holder of record on \_\_\_\_\_. The beneficial owner was paid the dividend less the **25%** withholding tax at source and is entitled to the \_\_\_\_\_% tax refund stipulated under the provisions of the **COUNTRY OF RESIDENCE** – Norway Income Tax Treaty Convention.

We hereby certify that we have paid the dividend to the beneficial owner of the following securities on \_\_\_\_\_

Agent: **PARTICIPANT, PARTICIPANT #**

Beneficial Owner: \_\_\_\_\_

Beneficial Address: \_\_\_\_\_

\_\_\_\_\_

Security: MOWI ASA

Ordinary Pay Date: \_\_\_\_\_

Ex-date: \_\_\_\_\_

Shares held: \_\_\_\_\_

Dividend Rate: \_\_\_\_\_

Gross Dividend: \_\_\_\_\_

Amount of Tax Withheld: \_\_\_\_\_

Refund Amount Due: \_\_\_\_\_

Certified By  
Authorized Signature [Sign Here] \_\_\_\_\_ Date [Today's Date] \_\_\_\_\_

NAME \_\_\_\_\_

TITLE \_\_\_\_\_

INSTITUTION \_\_\_\_\_

**APPENDIX E – ADDITIONAL AUTHORIZATION LETTER FOR NOREWEGIAN TAX RECLAIM FILINGS - (LONG FORM ONLY)**

**THIS DOCUMENT MUST BE PREPARED ON BENEFICIAL OWNER’S LETTERHEAD AND SIGNED BY THE BENEFICIAL OWNER**

**Final Beneficiary Details**

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Country of Residence: \_\_\_\_\_

Tax ID # (USA Only): \_\_\_\_\_

Custodian (Participant): \_\_\_\_\_

**Authorization**

The final beneficiary has authorized Citibank, N.A., in C/O Goal Global Recoveries Inc. and/or its agents, to submit applications for the reimbursement of Norwegian withholding tax in their name and on their behalf and to receive any corresponding refund amounts on their behalf, and to undertake any necessary communication with the Norwegian Tax Authority (NTA) in their name.

\_\_\_\_\_  
Date, Place

**APPENDIX F – POWER OF ATTORNEY (POA) – (LONG FORM ONLY)**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD**

**Date:**

**POWER OF ATTORNEY**

\_\_\_\_\_ is hereby authorized by **PARTICIPANT** to sign on behalf of our client **BENEFICIAL OWNER** in processing Norwegian Tax Reclaims. This declaration is being made for the purpose of requesting that the Norwegian Tax Administration refund the excess Norwegian tax withheld at its source on income.

This Power of Attorney shall remain in effect until terminated upon five days prior written notice of its intent to terminate.

DTC Participant Name: **PARTICIPANT**

DTC Participant Address: \_\_\_\_\_  
\_\_\_\_\_

Beneficial Owner Address: \_\_\_\_\_  
\_\_\_\_\_

(DTC Participant stamp or seal)

Depository #: DTC # **PARTICIPANT NUMBER**

\_\_\_\_\_

Full name of Authorized Legal Representative

**\*\* The Authorized Legal Representative cannot be the above-mentioned Authorized Signatory\*\***

Name: Full name of Authorized Legal Representative

\_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Place: DTC Participant Address

\_\_\_\_\_  
\_\_\_\_\_