**Important Notice**

The Depository Trust Company

<table>
<thead>
<tr>
<th>B #:</th>
<th>10367-19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date:</td>
<td>January 29, 2019</td>
</tr>
<tr>
<td>To:</td>
<td>All Participants</td>
</tr>
<tr>
<td>Category:</td>
<td>Dividends</td>
</tr>
<tr>
<td>From:</td>
<td>International Services</td>
</tr>
<tr>
<td>Attention:</td>
<td>Operations, Reorg &amp; Dividend Managers, Partners &amp; Cashiers</td>
</tr>
</tbody>
</table>

**Subject: Tax Relief** – Country: BELGIUM

**GROUPE BRUXELLES LAMBERT S.A.**  CUSIP: 399457100

**Record Date: 05/18/2018  Payable Date: 05/23/2018**

**No CA Web Instructions**

LONG FORM ONLY

Questions regarding this Important Notice may be directed to GlobeTax 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.

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GROUPE BRUXELLES LAMBERT S.A. has announced a cash dividend. Citibank acts as Depositary for the company’s Depositary Receipt ("DR") program.

On DR pay date, all beneficial owners will receive this dividend net of the full Belgium statutory withholding tax of 30% with the possibility to reclaim as outlined in the below Eligibility Matrix.

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DIVIDEND EVENT DETAILS

<table>
<thead>
<tr>
<th>COUNTRY OF ISSUANCE</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>BELGIUM</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ISSUE</th>
<th>GROUPE BRUXELLES LAMBERT S.A.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CUSIP#</td>
<td>399457100</td>
</tr>
<tr>
<td>UNDERLYING ISIN</td>
<td>BE0003797140</td>
</tr>
<tr>
<td>DEPOSITARY</td>
<td>MULTIPLE</td>
</tr>
<tr>
<td>DR RECORD DATE</td>
<td>MAY 18, 2018</td>
</tr>
<tr>
<td>ORD PAY DATE</td>
<td>MAY 09, 2018</td>
</tr>
<tr>
<td>DR PAY DATE</td>
<td>MAY 23, 2018</td>
</tr>
<tr>
<td>RATIO (DR to ORD)</td>
<td>10 DR : 1 ORD</td>
</tr>
<tr>
<td>ORD RATE</td>
<td>EUR 3.00</td>
</tr>
<tr>
<td>STATUTORY WITHHOLDING RATE</td>
<td>30%</td>
</tr>
</tbody>
</table>

IMPORTANT MARKET NOTICE: TRANSPARENT ENTITIES ARE NO LONGER ACCEPTED; ONLY THE PARTNER OF A TRANSPARENT ENTITY MAY SUBMIT THE CLAIM WITH THE CONDITION THAT THE PARTNER SHOULD BE A NON-TRANSPERANT ENTITY OR A NATURAL PERSON. PLEASE REFER TO THE ELIGIBILITY MATRICES AND “DESCRIPTION OF VARIOUS DOCUMENTATION” FOR MORE DETAILS.
<table>
<thead>
<tr>
<th>FILING METHOD</th>
<th>BATCH</th>
<th>PAYMENT METHOD</th>
<th>TAX RELIEF FEE</th>
<th>MINIMUM FEE PER BENEFICIAL OWNER</th>
<th>FINAL SUBMISSION DEADLINE (ALL TIMES EST)</th>
</tr>
</thead>
<tbody>
<tr>
<td>LONG FORM</td>
<td>POST-CA WEB PROCESS; ONGOING</td>
<td>VIA CHECK</td>
<td>Up to $0.005 per DR</td>
<td>$25.00</td>
<td>OCTOBER 31, 2022 (8 PM)</td>
</tr>
</tbody>
</table>
### NOTE ON REDUCED WITHHOLDING TAX FOR DIVIDEND DISTRIBUTIONS TO CERTAIN MINORITY CORPORATE SHAREHOLDERS

Reduced rate for participations of at least 2.5 million EUR: Belgian domestic law provides for a reduced withholding tax rate of 1.6995% for dividends distributed to qualifying non-resident companies (i) which are resident in the European Economic Area (EEA) or in a state with which Belgium concluded a DTT that includes an exchange of information clause, and (ii) which hold (or will hold) a participation of less than 10% with an acquisition value of at least 2.5 million EUR for at least one year. The reduced rate does not apply to the extent that the non-resident shareholder can credit or obtain a reimbursement of the Belgian withholding tax.

Please contact your tax advisor or GlobeTax for specific details.

### NOTE ON QUALIFYING NON-U.S. PENSIONS

According to Belgian Statutory law, all foreign pension funds are exempt as long as certain conditions are met. The Exempt 0% rate applies on dividends paid to pension funds if they comply with the following cumulative conditions:

- They are non-resident,
- They are the Beneficial Owners of the income,
- They are tax exempt,
- They must have legal personality of which the only purpose is managing and investing funds for the purpose of paying pensions AND with a non-profit purpose in activities
- They must not be under a contractual arrangement to pay the income to another entity.

### TRANSACTION STATEMENT

REQUIRED FOR CLAIMS EXCEEDING EUR 100,000. A TRANSACTION STATEMENT MUST SHOW:

- The name of the security
- The ISIN of the security
- The nature of the transaction: purchase, sale, or loan
- The date of the transaction
- The value of each transaction
- The number of shares
- The name of the counter party if shares were sold by agreement between the parties
- The current position per transaction
## ELIGIBILITY MATRIX – LONG FORM

<table>
<thead>
<tr>
<th>RATE DESCRIPTION</th>
<th>RECLAIM RATE</th>
<th>ELIGIBLE RESIDENTS</th>
<th>DOCUMENTATION REQUIRED</th>
<th>SIGNATURE REQUIRED</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNFAVORABLE - 30%</td>
<td>0%</td>
<td>NON-TREATY COUNTRIES</td>
<td>NO DOCS OR ESP SUBMISSION NEEDED</td>
<td>N/A</td>
</tr>
</tbody>
</table>
| FAVORABLE - 20%  | 10%          | EGYPT, THAILAND, TURKEY | 1. COVER LETTER  
2. FORM DIV 276*  
3. CERTIFICATE OF DIVIDEND PAYMENT  
4. AUTHORIZATION LETTER  
5. POWER OF ATTORNEY^  
6. ORIGINAL CERTIFICATE OF RESIDENCY (2018)  
7. BANK STATEMENT  
8. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) | ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL / COPY  
ORIGINAL / COPY  
ORIGINAL / COPY |
| FAVORABLE - 15%  | 15%          | ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BANGLADESH, BELARUS, BOSNIA HERZEGOVINA (former YUGOSLAVIA), BRAZIL, CANADA, CHILE, COTE D'IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GABON, GEORGIA, GERMANY, GHANA, GREECE, HONG KONG, ICELAND, INDIA, INDONESIA, IRELAND, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOSOVO, KYRGYZSTAN (former USSR), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA (former USSR), MONGOLIA, MONTENEGRO, NETHERLANDS, NEW ZEALAND, NIGERIA, NORWAY, PAKISTAN, PHILIPPINES, POLAND, PORTUGAL, ROMANIA, RWANDA, SAN MARINO, SENEegal, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TAJIKISTAN (former USSR), TUNISIA, TURKMENISTAN (former USSR), UKRAINE, UZBEKISTAN, VENEZUELA, VIETNAM | ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL / COPY  
ORIGINAL / COPY  
ORIGINAL / COPY |
| FAVORABLE - 15%  | 15%          | U.S. INDIVIDUALS (IRAs & SEPs INCLUDED)  
U.S. CHARITIES  
U.S. CORPORATIONS | 1. COVER LETTER  
2. FORM DIV 276*  
3. CERTIFICATE OF DIVIDEND PAYMENT  
4. AUTHORIZATION LETTER  
5. POWER OF ATTORNEY^  
6. ORIGINAL CERTIFICATE OF RESIDENCY (2018)  
7. BANK STATEMENT  
8. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) | ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL SIGNATURE  
ORIGINAL / COPY  
ORIGINAL / COPY  
ORIGINAL / COPY |
<table>
<thead>
<tr>
<th>FAVORABLE - 10%</th>
<th>20%</th>
<th>BAHRAIN, BULGARIA, CHINA, CONGO, HUNGARY, KUWAIT, MAURITIUS, MOROCCO, RUSSIA, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM</th>
</tr>
</thead>
</table>
|                 |     | 1. COVER LETTER  
                  2. FORM DIV 276*  
                  3. CERTIFICATE OF DIVIDEND PAYMENT  
                  4. AUTHORIZATION LETTER  
                  5. POWER OF ATTORNEY^  
                  6. ORIGINAL CERTIFICATE OF RESIDENCY (2018)  
                  7. BANK STATEMENT  
                  8. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) |

<table>
<thead>
<tr>
<th>EXEMPT - 0%</th>
<th>30%</th>
<th>U.S. PENSIONS UNDER IRS SECTIONS 401(a), 457(b) QUALIFYING NON-U.S. PENSIONS, WORLD EXEMPTS</th>
</tr>
</thead>
</table>
|              |     | 1. COVER LETTER  
                  2. FORM DIV 276*  
                  3. ANNEXE 26 OR 29  
                  4. CERTIFICATE OF DIVIDEND PAYMENT  
                  5. AUTHORIZATION LETTER  
                  6. POWER OF ATTORNEY^  
                  7. ORIGINAL CERTIFICATE OF RESIDENCY (2018)  
                  8. BANK STATEMENT  
                  9. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) |

**NOTE:** All documents listed in BLUE font are generated by GlobeTax’s ESP website after submission of beneficial owner data.

*FORM 276 DIV MUST BE CERTIFIED BY THE INVESTOR’S LOCAL TAX AUTHORITY IF A CERTIFICATE OF RESIDENCE IS NOT PROVIDED.  
^POWER OF ATTORNEY IS REQUIRED WHEN THE SHAREHOLDER DOES NOT SIGN CLAIM DOCUMENTS, PLEASE SEE DESCRIPTION IN TABLE FOLLOWING.  
IF YOU ARE FILING FOR AN UNDERLYING PARTNER OF A TRANSPARENT ENTITY, PLEASE REFER TO THE DOCUMENTATION REQUIREMENTS IN THE “DESCRIPTION OF VARIOUS DOCUMENTATION” TABLE
## Description of Various Documentation

<table>
<thead>
<tr>
<th>Document Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cover Letter</strong></td>
<td>COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM. THIS IS THE BELGIAN TAX FORM. IT MUST BE SIGNED AND DATED ON THE 2ND PAGE (SEE POINT 8).</td>
</tr>
<tr>
<td><strong>Form 276 Div</strong></td>
<td><strong>Favorable</strong>: This form must be stamped (certified) by the local tax authority for non-US entities—Only U.S. IRS Form 6166 may be submitted as a stand-alone document. <strong>Exempt</strong>: Claimants do not need to have this stamped. A stand-alone certificate of residency with specific verbiage is required, see Cor below.</td>
</tr>
<tr>
<td><strong>Annexe 29</strong></td>
<td>This is a certificate of exemption and is only required for those seeking exemption from Belgium withholding tax. Must be signed and dated. Provided by the DTC participant.</td>
</tr>
<tr>
<td><strong>Annexe 26</strong></td>
<td>This is a certificate of exemption and is only required for those seeking exemption from Belgium withholding tax. Must be signed and dated. Provided by the financial institution.</td>
</tr>
<tr>
<td><strong>IRS Form 6166</strong></td>
<td>Issued by the Internal Revenue Service, stating the name of the beneficial owner. The tax year must be the same as the year of the dividend payment.</td>
</tr>
<tr>
<td><strong>Certificate of Residency (Cor)</strong></td>
<td>Issued by the foreign tax authority, stating the name of the beneficial owner and tax ID number. The tax year must be the same as the year of dividend payment. MUST contain verbiage “Exempt from all taxes” for exempt entities. CORs for UK pensions must contain verbiage “Exempt from UK tax by virtue of section 186 of the Finance Act 2004”. Furthermore, an additional attestation issued by HMRC confirming UK pension funds are registered under part 4 of the Finance Act 2004 is required. CORs for Dutch pensions must contain verbiage “Exempt from taxation for any income” in both Dutch and English. CORs for Canadian pension must contain verbiage “Exempt from all taxes.”</td>
</tr>
<tr>
<td><strong>Attestation for Group Trusts Under IRS 81-100 Ruling</strong></td>
<td>REQUIRED FOR IRS 81-100 RULINGS. CERTIFIES THAT THE DIVIDENDS ARE DERIVED FROM ASSETS INVESTED IN THE FRAMEWORK OF THE BASIC ACTIVITY OF A PENSION FUND TO PROVIDE RETIREMENT BENEFITS. CONTACT GLOBETAX FOR TEMPLATE.</td>
</tr>
<tr>
<td><strong>Attestation for UCITS</strong></td>
<td>REQUIRED FOR IRISH &amp; SOUTH AFRICAN UCITS. PROVES STANDING AS A UCIT FUND.</td>
</tr>
<tr>
<td><strong>Certification of Dividend Payment</strong></td>
<td>PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON YOUR COMPANY’S LETTERHEAD.</td>
</tr>
<tr>
<td><strong>Bank Statement</strong></td>
<td>MUST SHOW PROOF OF THE NET AMOUNT OF DIVIDENDS RECEIVED BY BENEFICIAL OWNER ON OR AROUND PAY DATE.</td>
</tr>
<tr>
<td><strong>Power of Attorney</strong></td>
<td>TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM 276 DIV, OR THE ANNEXE 29. POAs ARE REQUIRED, ONE FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND ONE FROM THE DTC PARTICIPANT TO GLOBETAX/CITIBANK.</td>
</tr>
<tr>
<td><strong>Authorization Letter</strong></td>
<td>ALLOWS GLOBETAX TO: 1. CREATE THE NECESSARY DOCUMENTATION (FORM 276 DIV OR ANNEXE 26/29) 2. CREDIT ADVICE 3. SUBMIT APPLICATION ON BEHALF OF THE BENEFICIAL OWNER AND 4. RECEIVE THE REIMBURSEMENT AMOUNT.</td>
</tr>
</tbody>
</table>
## FREQUENTLY ASKED QUESTIONS (FAQs)

### UNDERLYING PARTNER DOCUMENTATION
- Proof that the applicant is a partner of the transparent partnership
- Proof that the partnership is to be considered as transparent
- Proof that the income was forwarded to the partner (if applicable)

### LONG FORM QUESTIONS

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will I be paid through DTC for claims submitted through the long form process?</td>
<td>No. You will be paid by check or ACH.</td>
</tr>
<tr>
<td>Does the long form process have a minimum position per beneficial owner requirement?</td>
<td>Yes. Long form claims must reclaim at least $25.00 of various documentation.</td>
</tr>
<tr>
<td>Is this long form process free of charge?</td>
<td>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 $0.005 per DR with no 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.</td>
</tr>
</tbody>
</table>
### FREQUENTLY ASKED GENERAL QUESTIONS (FAQs)

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?</td>
<td>YES. IF THE BENEFICIAL OWNER IS ENGAGED IN A TRADE OR BUSINESS IN BELGIUM THROUGH A PERMANENT ESTABLISHMENT IN BELGIUM THEY ARE INELIGIBLE TO CLAIM THROUGH THIS PROCESS.</td>
</tr>
<tr>
<td>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?</td>
<td>YES. ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION IN HARDCOPY FORM.</td>
</tr>
<tr>
<td>CAN I SIGN THE AUTHORIZATION ON BEHALF OF MY CLIENT?</td>
<td>YES. HOWEVER, IN ADDITION TO THE AUTHORIZATION LETTER, YOU MUST PROVIDE A POWER OF ATTORNEY FROM THE BENEFICIAL OWNER GIVING YOU AUTHORIZATION TO SIGN ON THEIR BEHALF.</td>
</tr>
<tr>
<td>IS THE PROCESS FOR TAX RELIEF OFFERED BY CITIBANK AN OPTIONAL PROCESS?</td>
<td>YES. THIS IS A DISCRETIONARY, OPTIONAL SERVICE.</td>
</tr>
</tbody>
</table>

### CONTACT DETAILS

<table>
<thead>
<tr>
<th>PRIMARY CONTACT</th>
<th>JOFFIE SAM</th>
</tr>
</thead>
<tbody>
<tr>
<td>DOMESTIC PHONE (U.S.)</td>
<td>1-800-915-3536</td>
</tr>
<tr>
<td>DOMESTIC FAX (U.S.)</td>
<td>1-800-985-3536</td>
</tr>
<tr>
<td>INTERNATIONAL PHONE</td>
<td>1-212-747-9100</td>
</tr>
<tr>
<td>INTERNATIONAL FAX</td>
<td>1-212-747-0029</td>
</tr>
<tr>
<td>EMAIL ADDRESS</td>
<td><a href="mailto:JOFFIE_SAM@GLOBETAX.COM">JOFFIE_SAM@GLOBETAX.COM</a></td>
</tr>
<tr>
<td>GROUP EMAIL</td>
<td><a href="mailto:BELGIUMESP@GLOBETAX.COM">BELGIUMESP@GLOBETAX.COM</a></td>
</tr>
<tr>
<td>COMPANY</td>
<td>GLOBETAX SERVICES INC.</td>
</tr>
<tr>
<td>STREET ADDRESS</td>
<td>ONE NEW YORK PLAZA, 34TH FLOOR</td>
</tr>
<tr>
<td>CITY/STATE/ZIP</td>
<td>NEW YORK, NY 10004</td>
</tr>
<tr>
<td>ADDITIONAL CONTACTS</td>
<td>WONJAE LEE</td>
</tr>
</tbody>
</table>

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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 Citibank 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 Citibank/ 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 at 212-747-9100 if you have any questions about this process.
**FORMS AND ATTACHMENTS**

*Double click on respective icon to view attachment.*

<table>
<thead>
<tr>
<th>APPENDIX A – COVER LETTER  <strong>For Non-ESP users ONLY</strong></th>
<th>APPENDIX A – EXCEL BREAKDOWN  <strong>For Non-ESP users ONLY</strong></th>
<th>FORM DIV 276</th>
<th>ANNEXE 26 / ANNEXE 29</th>
<th>AUTHORIZATION LETTER</th>
<th>CERTIFICATE OF PAYMENT</th>
</tr>
</thead>
</table>