



*Important Notice*  
**The Depository Trust Company**

<b>B #:</b>	1701-15
<b>Date:</b>	September 28, 2015
<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>Tax Relief Country:</u></b> Austria <b><u>Issuer:</u></b> Schoeller-Bleckmann Oilfield <b><u>CUSIP:</u></b> 807001201 <b><u>Record Date:</u></b> 05/18/2015 <b><u>Payable Date:</u></b> 05/26/2015

**No CA Web Instructions / Long Form Reclaim Only**

DTCC received a notice from GlobeTax/BNY Mellon. For more information, please continue to the next page.

Questions regarding this Important Notice may be directed to GlobeTax +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.*

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Non-Confidential

**SCHOELLER-BLECKMANN**

**OILFIELD** has announced a cash dividend. BNY MELLON acts as Depositary for the Depositary Receipt (“DR”) program. Holders may be eligible to receive reduced withholding tax relief. Further details on eligibility, documentation, limitations, fees, charges and deadlines are included below.

All eligible holders will have the opportunity to receive their entitlement as outlined in the “Tax Refund Eligibility Matrix”. A portion of the dividend was paid on pay date net of the Austrian statutory withholding tax rate of 25% with the possibility to reclaim through the standard long form process.

**DIVIDEND EVENT DETAILS**

COUNTRY OF ISSUANCE	AUSTRIA
COMPANY	SCHOELLER-BLECKMANN OILFIELD
CUSIP#	807001201
DEPOSITARY	MULTIPLE
DR RECORD DATE	5/18/2015
DR PAY DATE	5/26/2015
DR GROSS DIVIDEND RATE ON PAY DATE	USD 1.5
ORDINARY SHARE GROSS DIVIDEND RATE ON PAY DATE	EUR 0.16716
RATIO	1 ORD : 10 DR
WHT RATE	25%

**FEES & DEADLINES**

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
STANDARD LONG FORM RECLAIM	POST PAY DATE PROCESS; ONGOING	CHECK	UP TO \$0.0075 per DR	USD \$25.00	<b>December 1, 2020; 5:00 P.M.</b>  RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY CUSTODIAL FEE WHETHER OR NOT SUCCESSFUL.

**\*\*Note:** Please be advised beneficial owners can only file one time per dividend year for their collective ADR positions held within that respective year. Additionally, claims received in December 2015 will be lodged with the Austrian Tax Authority (“BMF”) during the first quarter of 2016.

## TAX RECLAIM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<b>UNFAVORABLE</b> 25%	<b>0%</b>	NON-TREATY COUNTRIES	NONE
<b>FAVORABLE</b> 5%	<b>20%</b>	SAUDI ARABIA, ROMANIA	<ol style="list-style-type: none"> <li>1. COVER LETTER – APPENDIX A</li> <li>2. FORM ZS-RE1</li> <li>3. FORM ZS-RE1A</li> <li>4. BENEFICIAL OWNER TRADE TRANSACTIONS 30 DAYS PRIOR, ON, AND 30 DAYS AFTER ADR RECORD DATE</li> <li>5. CERTIFICATE OF RESIDENCY</li> <li>6. CERTIFICATION OF DIVIDEND PAYMENT</li> <li>7. POWER OF ATTORNEY</li> <li>8. LIMITED POWER OF ATTORNEY</li> <li>9. CA WEB/DIVA SCREENSHOT</li> </ol>
<b>FAVORABLE</b> 10%	<b>15%</b>	CHINA, CYPRUS, CZECH REPUBLIC, FINLAND HUNGARY, INDIA IRELAND, LATVIA, MEXICO, MONGOLIA, SWEDEN, UKRAINE	<ol style="list-style-type: none"> <li>1. COVER LETTER – APPENDIX A</li> <li>2. FORM ZS-RE1</li> <li>3. FORM ZS-RE1A</li> <li>4. BENEFICIAL OWNER TRADE TRANSACTIONS 30 DAYS PRIOR, ON, AND 30 DAYS AFTER ADR RECORD DATE</li> <li>5. CERTIFICATE OF RESIDENCY</li> <li>6. CERTIFICATION OF DIVIDEND PAYMENT</li> <li>7. POWER OF ATTORNEY</li> <li>8. LIMITED POWER OF ATTORNEY</li> <li>9. CA WEB/DIVA SCREENSHOT</li> </ol>
<b>FAVORABLE</b> 15%	<b>10%</b>	UNITED STATES	<ol style="list-style-type: none"> <li>1. COVER LETTER – APPENDIX A</li> <li>2. FORM ZS-RE1</li> <li>3. FORM ZS-RE1A</li> <li>4. BENEFICIAL OWNER TRADE TRANSACTIONS 30 DAYS PRIOR, ON, AND 30 DAYS AFTER ADR RECORD DATE</li> <li>5. IRS FORM 6166</li> <li>6. CERTIFICATION OF DIVIDEND PAYMENT</li> <li>7. POWER OF ATTORNEY</li> <li>8. LIMITED POWER OF ATTORNEY</li> <li>9. CA WEB/DIVA SCREENSHOT</li> </ol>
<b>FAVORABLE</b> 15%	<b>10%</b>	ALBANIA, ARGENTINA, AUSTRALIS, BARBADOS, BELARUS, BELGIUM, BRAZIL, CANADA, DENMARK, ESTONIA, FRANCE, GERMANY, ITALY, LITHUANIA, MALTA, NETHERLANDS, NEW ZEALAND, POLAND, PORTUGAL, RUSSIA, SLOVENIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SWITZERLAND, UNITED KINGDOM, VENEZUELA	<ol style="list-style-type: none"> <li>1. COVER LETTER – APPENDIX A</li> <li>2. FORM ZS-RE1</li> <li>3. FORM ZS-RE1A</li> <li>4. BENEFICIAL OWNER TRADE TRANSACTIONS 30 DAYS PRIOR, ON, AND 30 DAYS AFTER ADR RECORD DATE</li> <li>5. CERTIFICATE OF RESIDENCY</li> <li>6. CERTIFICATION OF DIVIDEND PAYMENT</li> <li>7. POWER OF ATTORNEY</li> <li>8. LIMITED POWER OF ATTORNEY</li> <li>9. CA WEB/DIVA SCREENSHOT</li> </ol>

<b>FAVORABLE 20%</b>	<b>5%</b>	JAPAN, TUNISIA	1. COVER LETTER – APPENDIX A 2. FORM ZS-RE1 3. FORM ZS-RE1A 4. BENEFICIAL OWNER TRADE TRANSACTIONS 30 DAYS PRIOR, ON, AND 30 DAYS AFTER ADR RECORD DATE 5. CERTIFICATE OF RESIDENCY 6. CERTIFICATION OF DIVIDEND PAYMENT 7. POWER OF ATTORNEY 8. LIMITED POWER OF ATTORNEY 9. CA WEB/DIVA SCREENSHOT
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## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
<b>COVER LETTER - APPENDIX A</b>	LISTING OF BENEFICIAL OWNERS' NAMES, ADDRESSES, TIN, NUMBER OF SHARES AND PERCENT RECLAIM.	ORIGINAL	DTCC PARTICPANT
<b>IRS FORM 6166</b>	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TIN OF THE BENEFICIAL OWNER. IT MUST BE DATED WITHIN 3 YEARS OF THE DIVIDEND EVENT.	ORIGINAL	IRS REPRESENTATIVE
<b>CERTIFICATE OF RESIDENCY</b>	MUST BE AN ORIGINAL STAMP ON THE TAX FORM FROM THE BENEFICIAL OWNER'S LOCAL TAX AUTHORITY.	ORIGINAL	DTCC PARTICPANT
<b>CERTIFICATE OF DIVIDEND PAYMENT – EXHIBIT B</b>	REQUIRED FOR ALL LONG FORM CLAIMS. MUST BE SUBMITTED ON COMPANY LETTERHEAD.	ORIGINAL	DTCC PARTICPANT
<b>ATTESTATION OF HOLDING - EXHIBIT C</b>	FOR TAX RECLAIMS ON DIVIDENDS DERIVED FROM AUSTRIAN EQUITIES RECEIVED BY NON-AUSTRIAN INVESTMENT VEHICLES.	ORIGINAL	DTCC PARTICIPANT
<b>LIMITED POWER OF ATTORNEY</b>	SIGNED BY THE BENEFICIAL OWNER APPOINTING THE DTCC PARTICIPANT ON BENEFICIAL OWNER'S LETTERHEAD.	COPY	BENEFICIAL OWNER
<b>POWER OF ATTORNEY - APPENDIX D</b>	SIGNED BY THE DTCC PARTICIPANT APPOINTING THE DEPOSITARY/GLOBETAX ON PARTICIPANT LETTERHEAD.	COPY	DTCC PARTICIPANT
<b>FORMS ZS-RE1 &amp; ZS-RE1A</b>	AUSTRIAN APPLICATION FORMS ISSUED IN THE NAME OF THE BENEFICIAL OWNER CLAIMING FOR TAXES WITHHELD.	ORIGINAL	DTCC PARTICIPANT

## CONTACT DETAILS

PRIMARY CONTACT	JONATHAN STAAKE
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	JONATHAN_STAAKE@GLOBETAX.COM

COMPANY	GLOBETAX as Agent for BNY Mellon
STREET ADDRESS	90 BROAD STREET, 16 <sup>TH</sup> FLOOR ATTN: JONATHAN STAAKE
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	AINA MORENO SHERELLE ISAACS

## FREQUENTLY ASKED QUESTIONS (FAQs)

### POST PAY DATE QUESTIONS

QUESTION	ANSWER
HOW LONG DOES IT TAKE FOR LONG FORM CLAIMS TO BE PAID?	WE ESTIMATE IT TAKES 6 - 9 MONTHS FOR LONG FORM CLAIMS TO BE PAID.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	NO, THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER 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.
WILL BNY MELLON ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?	BNY MELLON ONLY ACCEPTS CLAIMS FILED BY THE DTCC PARTICIPANT WHO WAS HOLDING THE SECURITIES THROUGH DTCC AND ONLY TO THE EXTENT THAT DTCC 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 DTCC PARTICIPANT OF RECORD. ALL CLAIMS NOT RECEIVED DIRECTLY FROM THE DTCC PARTICIPANT WILL BE RETURNED TO THE BENEFICIAL OWNER.
IS THE PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
IS THIS 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. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DEPOSITARY RECEIPT WITH A MINIMUM OF \$25.00. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A CUSTODIAL FEE AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY AUSTRIA. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.

**Warning and Disclaimer:**

BNY Mellon 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 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 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 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.

**APPENDIX A - COVER LETTER REQUIRED FOR AUSTRIAN TAX RELIEF PROCESS**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTCC PARTICIPANT'S LETTERHEAD**

GlobeTax as agent for BNY Mellon  
90 Broad Street, 16th Floor  
New York, NY 10004-2205  
Attn: Austrian Reclaims

**[DATE]**

Enclosed please find tax reclamation documents, which we are submitting on behalf of our client(s) who wish to obtain a reduced or favorable tax withholding rate (via the standard tax reclaim process) Austrian DR(s). We, **[NAME OF DTCC PARTICIPANT]**, also identified as DTCC participant number **[DTCC PARTICIPANT NUMBER]**, hereby state that each beneficial owner cited below held the respective amount of shares on the record date **5/18/2015** for the security **SCHOELLER-BLECKMANN OILFIELD**.

Below is the list of beneficial owners and their holdings, which total **[TOTAL # OF DRs CITED BELOW]** DR(s). As required, the required forms are enclosed for each beneficial owner. **The ratio is 10 DR to 1 Ordinary Share.** The information is as follows:

<u>Name</u>	<u>Address</u>	<u>Type of Account</u>	<u>Taxpayer ID #</u>	<u># of DR(s) held</u>
<b>of Beneficial Owner</b>				
1)				
2)				
3)				
4) (Please send an excel file if there are more than 4 holders)				

We ask that BNY Mellon apply to the Austrian Tax Authority ("BMF") for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]** or via email at **[SIGNATORY'S EMAIL ADDRESS]** should you have any questions.

**Agreements, Representations and Indemnification**

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. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depository Receipt for the Long Form (with a minimum of \$25), and any other charges, fees or expenses payable by or due to BNY Mellon 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'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 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 reclaim benefits will be subject to review and approval by the applicable custodian and the applicable tax regulators, and that BNY Mellon 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 hereby are eligible for the preferential rates as stated herein 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. BNY Mellon shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its 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..

Sincerely,

Signature of authorized signatory for DTCC Participant]  
**[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTCC PARTICIPANT]**

PAYMENT ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PLEASE PRINT ON DTCC PARTICIPANT LETTERHEAD

## **CERTIFICATION OF PAYMENT**

We hereby certify that the below beneficial owner was a recipient of a dividend payable on **5/8/2015** on a position of **SCHOELLER-BLECKMANN OILFIELD**.

<b>Beneficial Owner:</b>	<b>[Beneficial Owner Name] [B/O Address] [B/O City, State, Zip Code] [B/O Country of Residence]</b>
<b>Security:</b>	<b>SCHOELLER-BLECKMANN OILFIELD</b>
<b>Ordinary Pay Date:</b>	<b>5/8/2015</b>
<b>Shares Held:</b>	<b>[Number of Ordinary Shares Held] ORDs</b>
<b>Dividend Rate:</b>	<b>EUR 0.16716 per share</b>
<b>Gross Dividend:</b>	<b>EUR [Gross Dividend]</b>
<b>Amount of Tax Withheld (25%):</b>	<b>EUR [Amount of Tax Withheld]</b>
<b>Net Dividend (75%):</b>	<b>EUR [Net Dividend]</b>
<b>Refund Amount Due (___%):</b>	<b>EUR [Amount of Refund]</b>

Certified By

Authorized Signature \_\_\_\_\_

Name

\_\_\_\_\_ Date

**DECLARATION OF WIDELY-HELD FOREIGN INVESTMENT FUNDS  
Supplementing the application for refund of Austrian dividend tax.**

The following declaration is made in relation to the claim for repayment of Austrian dividend tax of **2015**

**Name of the fund whose treaty residence has been confirmed by the tax administration**  
.....

*The fund is widely-held (fulfilled in any case if at least 100 investors).*

*Percentage of units held by investors entitled to the benefits of a Double Tax Treaty with Austria:*

.....%.

*Method used for determination of entitled investors (e.g. Quarterly Determinations, Sales Restrictions, Direct Tracing or other Method):*

*(Please specify)*

.....

*Closing date of the accounting period:* .....

*Disclosure of investors holding at least 10 % in the Investment Vehicle (for these investors residence within the meaning of the respective Tax Treaty with Austria has to be certified by the tax administration of the residence country)*

.....

.....

*Attachments:* .....Certificates of Residence

*The fund management is prepared to disclose to the Austrian tax administration details on the method used to determine the above percentage of investors protected under the Austrian tax treaty network if so requested by the Austrian tax administration. The authorised undersigned declares to the best of his knowledge that the information provided in this attestation is correct and that he is aware of the fact that the case may be subjected to special examinations under the administrative assistance provisions of the respective tax treaty.*

Place and date: .....

Stamp and authorised signature: .....



**EXHIBIT D – POWER OF ATTORNEY REQUIRED FOR AUSTRIAN TAX RELIEF PROCESS  
THIS DOCUMENT MUST BE PREPARED ON THE DTCC PARTICIPANT’S LETTERHEAD**

**POWER OF ATTORNEY**

**<DTCC PARTICIPANT NAME>**, with address in **<City, State, Country>** hereby appoints BNY MELLON (“Bank”) and/or the Bank’s designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Shares representing shares in SCHOELLER-BLECKMANN OILFIELD (“Securities”) that the Bank holds in its safe custody on behalf of the Undersigned through a Participant in the Depository Trust Company

- i) To sign and file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.
- iii) To perform any other act as may be necessary to execute the acts mentioned herein.

The Undersigned also authorizes the Bank and/or the Bank’s designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

**<DTCC PARTICIPANT NAME>**

\_\_\_\_\_  
**<Place and Date>**  
Place and Date

\_\_\_\_\_  
**<Signature of Officer>**  
Authorized Signature(s)/Title(s)