



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	17629-22
<b>Date:</b>	December 5, 2022
<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 Country:</u></b> Ireland <b><u>Security:</u></b> TRINSEO PLC <b><u>CUSIP:</u></b> G9059U107 <b><u>Record Date:</u></b> 01/05/2023 <b><u>Payable Date:</u></b> 01/19/2023 <b><u>Relief at Source CA Web Cut-Off:</u></b> 01/11/2023 8:00 PM ET <b><u>Quick Refund CA Web Cut-Off:</u></b> 01/25/2023 8:00 PM ET

Participants can use DTC's Corporate Action 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 +1 (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).



Computershare, as US Transfer Agent gives notice with respect to an upcoming cash dividend payment from **TRINSEO PLC** on its ordinary shares. Holders of **TRINSEO PLC** as at 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 Ireland may apply for a refund by either the Relief at Source / Quick Refund method or the Long Form Reclaim process.

Participants are able to certify all or a percentage of their total position in accordance with the relevant withholding tax rate through the DTC Corporate Actions Web (“CA Web”). The CA Web election also requires a submission via ADRoIt. This will enable entitlement amounts to be paid through DTC. As such eligible holders will have the possibility to receive their full treaty entitlements on pay date. Holders not qualifying for a reduced or exempt tax rate through CA Web will receive the dividend payment net of the default Irish statutory withholding tax rate of 25.00%. Eligible holders will have the opportunity to make a reclaim utilizing the standard long form process. Participants utilizing this service agree to the Agreements, Fees, Representations and Indemnification as stated below.

All supporting documentation for exempt elections must be provided to Goal Global Recoveries Inc. acting on behalf of Computershare Investor Services (Ireland) Limited, the qualifying intermediary (the “QI”) for **TRINSEO PLC**, by the applicable deadlines.

#### DIVIDEND EVENT DETAILS

<b>NAME OF ISSUER</b>	TRINSEO PLC
<b>COUNTRY OF ISSUANCE</b>	IRELAND
<b>US TRANSFER AGENT</b>	COMPUTERSHARE, INC.
<b>QI</b>	COMPUTERSHARE INVESTOR SERVICES (IRELAND) LIMITED
<b>CUSIP</b>	G9059U107
<b>UNDERLYING ISIN</b>	IE0000QBK8U7
<b>RECORD DATE</b>	05 JANUARY 2023
<b>PAYMENT DATE</b>	19 JANUARY 2023
<b>GROSS DIVIDEND RATE ON PAY DATE</b>	\$0.32 USD
<b>STATUTORY WITHHOLDING TAX RATE</b>	25%
<b>METHODS OF RECLAIM FILING AVAILABLE</b>	RELIEF AT SOURCE QUICK REFUND LONG FORM RECLAIM

#### RELIEF AT SOURCE

<b>CA WEB OPENS</b>	06 JANUARY 2023 – 6:00 AM (EST)
<b>CA WEB DEADLINE</b>	11 JANUARY 2023 – 8:00 PM (EST)
<b>GOAL ADRoIt OPENS</b>	06 JANUARY 2023 – 6:00 AM (EST)
<b>GOAL ADRoIt DEADLINE</b>	11 JANUARY 2023 – 8:00 PM (EST)

#### QUICK REFUND

<b>CA WEB OPENS</b>	20 JANUARY 2023 – 6:00 AM (EST)
<b>CA WEB DEADLINE</b>	25 JANUARY 2023 – 8:00 PM (EST)
<b>GOAL ADRoIt OPENS</b>	20 JANUARY 2023 – 6:00 AM (EST)
<b>GOAL ADRoIt DEADLINE</b>	25 JANUARY 2023 – 8:00 PM (EST)

#### LONG FORM RECLAIMS

<b>GOAL ADRoIt OPENS FOR LONG FORM RECLAIM</b>	26 JANUARY 2023 – 6:00 AM (EST)
<b>GOAL ADRoIt DEADLINE FOR LONG FORM RECLAIM</b>	30 SEPTEMBER 2026 – 8:00 PM (EST)

### DOCUMENTATION SUBMISSION DEADLINES

<b>RELIEF AT SOURCE</b>	ALL DOCUMENTS LISTED BELOW TO BE HELD ON FILE BY PARTICIPANT
<b>QUICK REFUND</b>	ALL DOCUMENTS LISTED BELOW TO BE HELD ON FILE BY PARTICIPANT
<b>LONG FORM RECLAIM</b>	30 SEPTEMBER 2026 – 8:00 PM (EST)

### FEES AND PAYMENT METHOD

FILING METHOD	PAYMENT DATE	PAYMENT METHOD	SHARE MINIMUM	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE
RELIEF AT SOURCE	19 JANUARY 2023	DTC	N/A	N/A	\$0.0018/PER SHARE	\$0
QUICK REFUND	03 FEBRUARY 2023	DTC	N/A	N/A	\$0.0018/PER SHARE	\$0
LONG FORM RECLAIM	POST-CA WEB ONGOING	ACH	N/A	N/A	UP TO \$0.0085/PER SHARE	\$35.00/PER BENEFICIAL OWNER

**By participating in the DTC CA Web process, Participants agree to comply with all audit requests made by the Irish Revenue Commissioners within twenty-one days of notification.**

**Note: the terms for dividend withholding tax exemption outlined throughout this notice apply to the current dividend with record date 05 JANUARY 2023. Future dividends may be subject to different requirements that will be outlined in subsequent important notices.**

### ELIGIBILITY MATRIX – RELIEF AT SOURCE/QUICK REFUND

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
EXEMPT U.S. 0%	25%	Qualifying U.S. entities with a verified U.S. address	None	N/A
RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.)	25%	Albania, Armenia, Australia, Austria, Bahrain, Belarus, Belgium, Bosnia & Herzegovina, Botswana, Bulgaria, Canada, Chile, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Ghana, Greece, Hong Kong, Hungary, Iceland, India, Israel, Italy, Japan, Kazakhstan, Korea (Republic of), Kuwait, Latvia, Lithuania, Luxembourg, Malaysia, Malta, Mexico, Moldova, Montenegro, Morocco, Netherlands, New Zealand, North Macedonia, Norway, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, Turkey, Ukraine, United Arab Emirates, United Kingdom, Uzbekistan, Vietnam, Zambia	1. Appendix A* 2. Non-Resident V2 Form**	1. DTC Participant 2. Beneficial Owner
OTHER ELIGIBLE ENTITIES 0%	25%	Companies not resident in a relevant territory but are controlled by persons resident in a relevant territory, or, companies not resident in a relevant territory but their principal class of shares are substantially and regularly traded on one or more than one recognized stock exchanges in a relevant territory	1. Appendix A* 2. Non-Resident V2 Form**	1. DTC Participant 2. Beneficial Owner
EXEMPT ELIGIBLE IRISH ENTITIES 0%	25%	Irish resident companies, pension schemes, qualifying employee share ownership trusts, collective investment undertakings or charities	1. Appendix A* 2. Composite Resident V3 Form**	1. DTC Participant 2. Beneficial Owner

\* Generated by the Goal ADRoit system (to be kept on file by the DTCC Participant for audit purposes)

\*\* To be kept on file by the DTCC Participant for audit purposes

**ELIGIBILITY MATRIX – LONG FORM RECLAIM**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
EXEMPT U.S. 0%	25%	Qualifying U.S. entities with a verified U.S. address (claimed unfavorable through CA Web)	<ol style="list-style-type: none"> <li>Appendix A*</li> <li>DTC Participant Power of Attorney*</li> <li>Beneficial Owner Power of Attorney</li> </ol>	<ol style="list-style-type: none"> <li>DTC Participant</li> <li>DTC Participant</li> <li>Final Beneficial Owner</li> </ol>
RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) 0%	25%	Albania, Armenia, Australia, Austria, Bahrain, Belarus, Belgium, Bosnia & Herzegovina, Botswana, Bulgaria, Canada, Chile, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Ghana, Greece, Hong Kong, Hungary, Iceland, India, Israel, Italy, Japan, Kazakhstan, Korea (Republic of), Kuwait, Latvia, Lithuania, Luxembourg, Malaysia, Malta, Mexico, Moldova, Montenegro, Morocco, Netherlands, New Zealand, North Macedonia, Norway, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, Turkey, Ukraine, United Arab Emirates, United Kingdom, Uzbekistan, Vietnam, Zambia	<ol style="list-style-type: none"> <li>Appendix A*</li> <li>DTC Participant Power of Attorney*</li> <li>Dividend Withholding Tax Refund Claim Form*</li> <li>Non-Resident V2 Form</li> <li>Beneficial Owner Power of Attorney</li> </ol>	<ol style="list-style-type: none"> <li>DTC Participant</li> <li>DTC Participant</li> <li>DTC Participant or Final Beneficial Owner</li> <li>DTC Participant or Final Beneficial Owner</li> <li>Final Beneficial Owner</li> </ol>
OTHER ELIGIBLE ENTITIES 0%	25%	Companies not resident in a relevant territory but are controlled by persons resident in a relevant territory, or, companies not resident in a relevant territory but their principal class of shares are substantially and regularly traded on one or more than one recognized stock exchanges in a relevant territory	<ol style="list-style-type: none"> <li>Appendix A*</li> <li>DTC Participant Power of Attorney*</li> <li>Dividend Withholding Tax Refund Claim Form*</li> <li>Non-Resident V2 Form</li> <li>Beneficial Owner Power of Attorney</li> </ol>	<ol style="list-style-type: none"> <li>DTC Participant</li> <li>DTC Participant</li> <li>DTC Participant or Final Beneficial Owner</li> <li>DTC Participant or Final Beneficial Owner</li> <li>Final Beneficial Owner</li> </ol>
EXEMPT ELIGIBLE IRISH ENTITIES 0%	25%	Irish resident companies, pension schemes, qualifying employee share ownership trusts, collective investment undertakings or charities	<ol style="list-style-type: none"> <li>Appendix A*</li> <li>DTC Participant Power of Attorney*</li> <li>Composite Resident V3 Form</li> <li>Beneficial Owner Power of Attorney</li> </ol>	<ol style="list-style-type: none"> <li>DTC Participant</li> <li>DTC Participant</li> <li>DTC Participant or Final Beneficial Owner</li> <li>Final Beneficial Owner</li> </ol>

\* Generated by the Goal ADRoit system

**ELIGIBILITY MATRIX – INVESTOR TYPE**

INVESTOR	DESCRIPTION
U.S. RESIDENTS	The direct beneficial owner of the shares to be paid at the exempt rate has a valid U.S. address on the record date. The participant is <b>not required</b> to provide a U.S. Certification of Residence (Form 6166) but must have a valid U.S. address which has been certified by the beneficial owner through a W-9 Form.
RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.)	<p>To qualify under this category:</p> <ol style="list-style-type: none"> <li>An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable CA Web election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</li> </ol> <p align="center"><b>OR</b></p> <ol style="list-style-type: none"> <li>An original Non-Resident V2 Form is provided to Goal Global Recoveries Inc. as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</li> </ol>
OTHER ELIGIBLE ENTITIES	To qualify under this category:

	<p>a) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable CA Web election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p> <p><b>OR</b></p> <p>b) An original Non-Resident V2 Form is provided to Goal Global Recoveries Inc. as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p>
IRISH RESIDENT CORPORATIONS AND OTHER ENTITIES (EXCLUDING INDIVIDUALS)	<p>To qualify under this category:</p> <p>a) An original Composite Resident V3 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p> <p><b>OR</b></p> <p>b) An original Composite Resident V3 Form is provided to Goal Global Recoveries Inc. as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p>
U.S. CITIZENS AND RESIDENTS ON LONG TERM ASSIGNMENT ABROAD ELECTING AS A U.S. RESIDENT	<p>Either:</p> <p>a) There is still a valid U.S. address on file with the DTC Participant (validated with a W9).</p> <p><b>OR</b></p> <p>b) An original Non-Resident V2 Form and an I.R.S. form 6166 (provided as documentation for part 2 of the Non-Resident V2 Form) are provided to either the qualifying intermediary closest to the beneficial owner or to Goal Global Recoveries Inc. as agent for the QI. Should the relevant forms be on file with the qualifying intermediary, the relationship between the qualifying intermediary and the beneficial owner must be disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A). Should the relevant forms be provided to Goal Global Recoveries Inc. as agent for the QI the beneficial owner must be disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p> <p><b>ELECT SHARES IN THE U.S. RESIDENTS CATEGORY</b></p>
U.S. CITIZENS AND RESIDENTS ON LONG TERM ASSIGNMENT ABROAD ELECTING AS A RESIDENT OF RELEVANT TERRITORY	<p>To qualify under this category:</p> <p>a) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner and the relationship between the qualifying intermediary and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p> <p><b>OR</b></p> <p>b) An original Non-Resident V2 Form is provided to Goal Global Recoveries Inc. as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p> <p><b>ELECT SHARES IN THE RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY</b></p>
RESIDENTS OF RELEVANT TERRITORIES RESIDING IN THE U.S.	<p>If a shareholder has an address in the U.S. but has a form W-8BEN on file that validates his/her residency in a relevant territory (other than the U.S.) he/she may claim exemption in the EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.), provided that he/she satisfies all other terms and conditions under that category.</p> <p><b>ELECT SHARES IN THE RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY</b></p>
PARTNERSHIPS – U.S. RESIDENTS	<p>For DWT purposes, a partnership is viewed as a U.S. resident only to the extent that <u>all</u> of the partnership's underlying partners are U.S. residents. If all partners are U.S. residents and have a U.S. address on file on the record date (certified by the beneficial owner through a valid Form W-9), the partnership is entitled to exemption from DWT under the "U.S. Residents" CA Web election category.</p> <p><b>ELECT SHARES IN THE U.S. RESIDENTS CATEGORY</b></p>
PARTNERSHIPS – RESIDENTS OF RELEVANT TERRITORIES	<p>For DWT purposes, a partnership is viewed as a resident of a "relevant territory" only to the extent that <u>all</u> of the partnership's underlying partners are residents of a "relevant territory" on the record date.</p> <p>To qualify under this category, each partner must have:</p> <p>a) An original Non-Resident V2 Form on file with the qualifying Intermediary closest to the beneficial owner and the partnership is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p> <p><b>OR</b></p> <p>b) An original Non-Resident V2 Form provided to Goal Global Recoveries Inc. as agent for the QI and the underlying partners are disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p>

	<p>Each partner must have provided the relevant Non-Resident V2 Form to Goal Global Recoveries Inc. as agent for the QI or other qualifying intermediary as applicable, and the beneficial owner is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A) by 8 P.M. EST on the last day of the pre-pay date CA Web election period to be eligible for payment via relief at source on pay date.</p> <p><b><u>Please note that all partners must be a resident of a “relevant territory” in order to receive an exemption from Irish DWT.</u></b></p>
NON-RELEVANT TERRITORY FORMED PARTNERSHIP (e.g. CAYMAN ISLANDS)	<p>A non-relevant territory formed partnership, e.g. Cayman Islands, may potentially qualify under the OTHER ELIGIBLE ENTITIES CA WEB election category. To qualify under this category, the partnership must apply directly to the Irish Revenue Commissioners to receive a letter by concession granting the partnership an exemption at source from DWT (providing all partners are resident in a relevant territory) and they must have:</p> <p>a) A concession letter from the Irish Revenue Commissioners on file with the qualifying intermediary closest to the beneficial owner and the partnership is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p> <p><b>OR</b></p> <p>b) A concession letter from the Irish Revenue Commissioners is provided to Goal Global Recoveries Inc. as agent for the QI and the partnership is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A).</p> <p>In order to apply, the Irish Revenue Commissioners would require valid Non-Resident V2 Forms for all partners, a spreadsheet listing of all partners, and their percentage shareholdings.</p> <p>The partnership must have provided the relevant concession letter to Goal Global Recoveries Inc. as agent for the QI or other qualifying intermediary as applicable, and the partnership is disclosed to Goal Global Recoveries Inc. as agent for the QI (using Appendix A) by 8 P.M. EST on the last day of the pre-pay date CA Web election period to be eligible for payment via relief at source on pay date.</p>
TAXABLE (“DISCRETIONARY”) TRUSTS	<p>If a trust is taxable at the entity level and falls within one of the exempt categories set out above at the level of the trust, it is entitled to exemption from DWT.</p>
NON-TAXABLE (“NON-DISCRETIONARY”) TRUSTS	<p>If a trust is not taxable at the entity level, eligibility for exemption from DWT depends on the residency of its underlying beneficiaries. If all beneficiaries are residents of relevant territories, the trust is entitled to exemption from DWT. If at least one beneficiary is not a resident of a relevant territory, no part of the trust's position is entitled to exemption from DWT and the trust's entire position is subject to the 25% DWT.</p> <p>Withholding rate with Participant CA Web certification for taxable trusts and non-taxable trusts whose beneficiaries are all residents of relevant territories: 0%</p> <p>Withholding rate without Participant CA Web certification and for Non-taxable trusts with at least one resident not in a relevant territory: 25%</p>

### ADRoit by Goal Global Recoveries Inc.



Computershare 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 Computershare/Goal Global Recoveries Inc. The system also contains a bulk upload feature which allows for multiple relief at source events to be submitted within a single file.

*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*

## DESCRIPTION OF REQUIRED DOCUMENTS

DOCUMENT NAME	DESCRIPTION	ORIGINAL OR COPY
Signed Cover Letter Appendix A	This document notifies the QI of the relevant beneficial owners and claim details.	Original
Dividend Withholding Tax Refund Claim Form	Claim form on or on behalf of certain non-resident persons for refund of dividend withholding tax. Please note that for non-U.S. entities, the beneficial owner's local tax office must certify the form.	Original
Non-Resident V2 Form (V2A, V2B, V2C)	Irish dividend withholding tax exemption declaration form for non-U.S. relevant territory beneficial owners. Please note that for non-U.S. entities, the beneficial owner's local tax office must certify the form.	Copy
Composite Resident V3 Form	Irish dividend withholding tax exemption declaration form for eligible Irish beneficial owners.	Copy
Beneficial Owner Power of Attorney	Document issued by the beneficial owner to the DTC Participant if the Participant is signing the Dividend Withholding Tax Refund Claim Form or Non-Resident V2 form on behalf of the beneficial owner. Must be on the beneficial owner's letterhead.	Copy
DTC Participant Power of Attorney	Document issued by the DTC Participant to the Transfer Agent authorizing the Transfer Agent to file a long form reclaim and receive payment on the Participant's behalf. Must be on the DTC Participant's letterhead.	Copy

## FREQUENTLY ASKED QUESTIONS (FAQs)

Can non-U.S. financial institutions benefit from Relief At-Source for their underlying holders?	To be eligible to reclaim through Relief At Source or Quick Refund all institutions involved in the payment between DTC and the final beneficial owner (not including the final BO) must be an Irish Qualified Intermediary (QI) or domiciled in the United States. If one or more of the institutions are not an Irish QI and are outside of the U.S., the exemption cannot be applied At Source.
What happens if the participant does not make a CA web election within the specified CA web election window?	Shares will be withheld at the 25% statutory withholding rate however they will have an opportunity to file a long form reclaim.
What is the difference between the V2 forms A, B, and C and which one needs to be completed?	The V2 forms A, B, and C each pertain to different types of beneficial owners and should be selected based on the final beneficiary. Qualifying non-resident individuals must use the V2A, qualifying non-resident companies must use the V2B, and all other qualifying non-resident persons (not being an individual or a company) must use the V2C.
What is the statute of limitations for filing long form reclaims?	4 years from the end of the year in which the dividend is paid. Claims received after Goal Global Recoveries Inc.'s submission deadline will be filed on a best efforts basis.
How long does it take for long-form claims to be paid?	The indicative timeframe from submission of the claim until refund is approximately 4-6 months.
Does the long-form process have a minimum position requirement per beneficial owner?	No, there is a minimum fee of \$35 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.
Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?	Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.
Where should the physical documentation be sent?	All <b>original</b> documentation should be sent to the New York office of Goal Global Recoveries Inc. at 5 Hanover Square, Suite 2300, New York NY 10004, U.S.A. The documentation must be received by the deadline dates as specified at the beginning of this notice. For the avoidance of documentation being lost in transit we strongly recommend that the documents are sent via a secure method such as FedEx, UPS, DHL (for example) and that the tracking number of the package is recorded.

## IMPORTANT NOTICE – INVENTORY OF APPENDICES

Appendix A	Cover Letter
Appendix B	Power of Attorney

**CONTACT DETAILS**

<b>Primary Contact</b>	Shing Lee
<b>Secondary Contact</b>	Shantell Frazer
<b>Contact Telephone Number</b>	+1 (212) 248- 9130
<b>E-Mail Address</b>	adroit@goalgroup.com
<b>Company Name</b>	Goal Global Recoveries Inc.
<b>Street Address</b>	5 Hanover Square, Suite 2300
<b>City, State, ZIP Code</b>	New York, NY 10004

**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 QI and/or their agents will not be liable for claims filed less than three 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.





## Indemnification

We certify that to the best of our knowledge that each of the beneficial owners identified above 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 further certify that we, and on behalf of our client beneficial owners, acknowledge and agree to pay (by offset or netting of our dividend or otherwise) the Fees and Charges referenced below which are for non-customary optional services outside the terms and conditions of the shares.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest to the Irish Revenue Commissioners ("charge-backs"), including without limitation, any foreign exchange fluctuations associated with such funds. Neither Computershare 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 Computershare and the Issuer in processing such claims, we expressly agree that neither Computershare nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of Computershare 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.

Sincerely,

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Authorized Signature

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Telephone Number