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| B #: | 16926-22 |
| Date: | May 23, 2022 |
| To: | All Participants |
| Category: | Distributions |
| From: | Tax Reporting Service |
| Attention: | Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr. |
| Subject: | <u>Important Tax Information</u> Steel Partners Holdings LP CUSIP: 85814R206 Record Date: 06/01/2022 Payable Date: 06/15/2022 |

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Non-Confidential

Steel Partners Holdings L.P.
6% Series A Preferred Units (NYSE: SPLP.PRA)

CUSIP # 85814R 206

Qualified Notice

Declaration Date: May 5, 2022

Record Date: June 1, 2022

Payment Date: June 15, 2022

Distribution Per Unit: \$00.375

This qualified notice is provided in accordance with §1441 of the Internal Revenue Code and U.S. Treasury Regulation §1.1446-4, with respect to the distribution of \$00.375 declared by Steel Partners Holdings L.P., to be paid on June 15, 2022.

The distribution consists of the following components:

| | |
|-----------------------|-----------------|
| Interest Income | \$00.000 |
| Dividend Income | <u>\$00.375</u> |
| Distribution Per Unit | <u>\$00.375</u> |

None of the distribution components listed above include Effectively Connected Income ("ECI").

Taxable income items allocable to holders of SPLP-A preferred units and reported on Schedule K-1 may differ from the allocations reflected above.