



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	19362-23
<b>Date:</b>	December 6, 2023
<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>	<p><b><u>Tax Relief</u></b> – Country: South Africa  <b><u>Security:</u></b> VODACOM GROUP LTD  <b><u>CUSIP:</u></b> 92858D200  <b><u>Record Date:</u></b> 12/01/2023  <b><u>Payable Date:</u></b> 12/11/2023</p>

Holders of Depository Receipts (DRs) of VODACOM GROUP LTD may be eligible to receive favorable or reduced withholding tax relief.

\*\*\*\*\*NOT CA WEB ELIGIBLE\*\*\*\*\*

Questions regarding this Important Notice may be directed 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).

JPMorgan Chase, as DR depository gives notice with respect to an upcoming cash dividend payment for **VODACOM GROUP LTD**. DR holders of **VODACOM GROUP LTD** 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 South Africa may apply for a refund by either the Quick Refund process or the Long Form Reclaim process.

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

All holders outlined in the Eligibility Matrix below will receive the dividend payment net of the default South African statutory withholding tax rate of 20%, with the possibility to reclaim through the Quick Refund or Long Form process. Participants utilizing this service agree to the Agreements, Fees, Representations, and Indemnification as stated below.

<b>DIVIDEND EVENT DETAILS</b>	
NAME OF ISSUER	VODACOM GROUP LTD
COUNTRY OF ISSUANCE	SOUTH AFRICA
DR PROGRAM TYPE	SPONSORED
DEPOSITARY	JPMORGAN
CUSIP	92858D200
UNDERLYING ISIN	ZAE000132577
RATIO (DR : ORD)	1 DR : 1 ORD
DR RECORD DATE	01 DECEMBER 2023
DR PAYMENT DATE	11 DECEMBER 2023
ORD RECORD DATE	01 DECEMBER 2023
ORD PAYMENT DATE	04 DECEMBER 2023
DR GROSS DIVIDEND RATE (APPROXIMATE)	0.1625539
ORD GROSS DIVIDEND RATE	ZAR 3.05
STATUTORY WITHHOLDING TAX RATE	20%
METHODS OF RECLAIM FILING AVAILABLE	QUICK REFUND LONG FORM RECLAIM

<b>QUICK REFUND</b>	
GOAL ADRoit™ OPENS FOR ELECTIONS	12 DECEMBER 2023 - 6:00 AM (EST)
GOAL ADRoit™ DEADLINE FOR ELECTIONS	15 DECEMBER 2023 - 8:00 PM (EST)
<b>LONG FORM RECLAIM</b>	
GOAL ADRoit™ OPENS FOR ELECTIONS	18 DECEMBER 2023 - 9:00 AM (EST)
GOAL ADRoit™ DEADLINE FOR ELECTIONS	13 DECEMBER 2025 - 5:00 PM (EST)

<b>DOCUMENTATION SUBMISSION DEADLINES</b>	
QUICK REFUND	15 DECEMBER 2023 - 8:00 PM (EST)
LONG FORM RECLAIM	13 DECEMBER 2025 - 8:00 PM (EST)

## FEE SCHEDULE AND PAYMENT METHOD

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER
QUICK REFUND	ACH	ZAR 250	UP TO \$0.009375 PER DR	USD \$25.00
LONG FORM RECLAIM	ACH	ZAR 500	UP TO \$0.0125 PER DR	USD \$25.00

### Agreements, Fees, Representations and Indemnification from 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. JPMorgan Chase 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 JPMorgan Chase of up to \$0.009375 per Depositary Receipt for Quick Refund (with a minimum of ZAR 250), or up to \$0.0125 per Depositary Receipt for Long Form (with a minimum of ZAR 500), and any other charges, fees or expenses payable by or due to JPMorgan Chase 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 JPMorgan Chase'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 JPMorgan Chase may be shared with its agents and affiliates. We hereby confirm that we have the applicable Form W-9 or Form W-8 beneficial owner series (W-8BEN, W-BENE, W-8EXP, or W-8ECI) on file and agree to obtain and retain all underlying documentation required to support the tax relief benefits, including without limitation all IRS Forms W-9 and IRS Form W-8 for a period of at least seven years and to provide such documentation to you and/or the South African Tax Authorities upon your or the South African Tax Authorities request.

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 JPMorgan Chase 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. JPMorgan Chase shall not be liable for the failure to secure any tax relief. We expressly agree that JPMorgan Chase and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of JPMorgan Chase 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.

### PLEASE NOTE

**HARDCOPY DOCUMENTS ARE NOT REQUIRED; CLAIM DOCUMENTS CAN BE SCANNED AND SUBMITTED TO:  
ADROIT@GOALGROUP.COM.**

<b>MINIMUM SHARE AMOUNT REQUIRED TO FILE A QUICK REFUND CLAIM (CLAIMS BELOW THE MINIMUM WILL BE REJECTED)</b>		
<b>BENEFICIAL OWNER'S WITHHOLDING TAX RATE</b>	<b>RECLAIM RATE</b>	<b>MINIMUM # OF DRs REQUIRED TO FILE (BASED OFF AN APPROX. EXCHANGE RATE OF 18.763 ZAR PER USD)</b>
15%	5%	8,000 DRS MINIMUM
10%	10%	4,000 DRS MINIMUM
5%	15%	2,670 DRS MINIMUM
0%	20%	2,000 DRS MINIMUM

<b>ELIGIBILITY MATRIX – COUNTRY OF RESIDENCE</b>			
<b>RATE DESCRIPTION</b>	<b>RECLAIM RATE</b>	<b>ELIGIBLE RESIDENTS</b>	<b>DOCUMENTATION</b>
UNFAVORABLE 20%	0%	NON-TREATY COUNTRIES AND ENTITIES NOT LISTED AS FAVORABLE OR EXEMPT	1. N/A
FAVORABLE 15%	5%	ALGERIA, AUSTRALIA, AUSTRIA, BELARUS, BELGIUM, BOTSWANA, BRAZIL, BULGARIA, CAMEROON, CANADA, CHILE, CONGO (DEM. REP.), CZECH REPUBLIC, DENMARK, EGYPT, ESWATINI, FINLAND, FRANCE, GERMANY, GHANA, GREECE, HUNGARY, INDONESIA, ITALY, JAPAN, KOREA, REPUBLIC OF (SOUTH), LESOTHO, LUXEMBOURG, MOZAMBIQUE, NAMIBIA, NEW ZEALAND, NORWAY, PAKISTAN, POLAND, PORTUGAL, ROMANIA, RUSSIA, SLOVAK REPUBLIC, SPAIN, SWEDEN, SWITZERLAND, TAIWAN, THAILAND, TURKEY, UGANDA, UKRAINE, UNITED STATES	1. APPENDIX A 2. APPENDIX B 3. POWER OF ATTORNEY*
FAVORABLE 10%	10%	CROATIA, CYPRUS, ETHIOPIA, HONG KONG, INDIA, IRAN, IRELAND, KENYA, MALAYSIA, MALTA, MAURITIUS, MEXICO, NETHERLANDS, NIGERIA, OMAN, QATAR, SAUDI ARABIA, SEYCHELLES, SINGAPORE, TUNISIA, UNITED ARAB EMIRATES, UNITED KINGDOM, ZIMBABWE	1. APPENDIX A 2. APPENDIX B 3. POWER OF ATTORNEY*
FAVORABLE 5%	15%	CHINA	1. APPENDIX A 2. APPENDIX B 3. POWER OF ATTORNEY*
EXEMPT 0%	20%	RESIDENTS OF KUWAIT  GOVERNMENT ENTITIES OF OMAN, QATAR, SINGAPORE, UNITED ARAB EMIRATES, UNITED STATES	1. APPENDIX A 2. APPENDIX C 3. POWER OF ATTORNEY*

\* Only required if DTC Participant signs DTD Form on behalf of the Beneficial Holder

DESCRIPTION OF TAX DOCUMENTATION			
REQUIRED DOCUMENTATION	PURPOSE OF DOCUMENT	REQUIRED SIGNATURES	DOCUMENT GENERATION
Cover Letter Appendix A – COPY	This document notifies the depository of the relevant beneficial owners and claim details.	DTC Participant	Generated by the Goal ADRoit™ system
DTD (RR) Appendix B – COPY	a. Dividend tax declaration & undertaking to be made by the beneficial holder of a dividend (reduced rate of tax).	Beneficial Owner or DTC Participant	Generated by the Goal ADRoit™ system
DTD (EX) Appendix C – COPY	a. Dividend tax declaration & undertaking to be made by the beneficial holder of a dividend (exemption from tax).	Beneficial Owner or DTC Participant	Generated by the Goal ADRoit™ system
IRS Form 6166 – COPY	a. This document is the Internal Revenue Service (IRS) confirmation of the beneficial owner's country of residence and tax identification number.  Please note a 6166 is not required, however the South African tax authorities reserve the right to request one.	Internal Revenue Service (IRS) representative	To be obtained from the Internal Revenue Service (IRS)
Certificate of Residency – COPY	a. Certified by tax administration of beneficiary's country of residence, stating the name and taxpayer identification number of the beneficial owner.  b. Must state the tax year/period in which the dividend's ordinary pay date occurred.  Please note a COR is not required, however the South African tax authorities reserve the right to request one.	Beneficial Owner	To be provided by DTC Participant
Power of Attorney Appendix B – COPY	a. This document is given by the Beneficial Owner appointing the Depository to act on their behalf.	Beneficial Owner	To be provided by DTC Participant

**PLEASE NOTE:** Any claims that are submitted to Goal Global Recoveries Inc. as agent for JPMorgan Chase outside of the specified deadline will be undertaken on a best effort's basis only. JPMorgan Chase/Goal Global Recoveries Inc. will not be held responsible should a late claim be denied by the South African Tax Authorities.

### QUICK REFUND FREQUENTLY ASKED QUESTIONS (FAQs)

Where should the physical documentation be sent?	All 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. <b>PLEASE NOTE</b> scanned documents are acceptable.
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. JPMorgan 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 JPMorgan may be shared with their agents and affiliates.

### LONG FORM RECLAIM FAQs

How long does it take to receive payment on standard long form process?	Generally, 6 months to 1 year.
Does the Long Form Process have a minimum position requirement per Beneficial Holder?	No, there is a minimum fee of \$25.00 per Beneficial Holder 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.
What is the statute of limitations for filing South African reclaims?	It is 3 years from the local market pay date. Claims received after submission deadline will be filed on good faith.
Is the process offered by JPMorgan an optional process?	Yes, this is a discretionary, optional service, however, in the South African market; the South African custodians will not accept claims from anyone except those processed through JPMorgan.
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. JPMorgan 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 JPMorgan may be shared with their agents and affiliates.
Will Goal accept claims filed directly to them by beneficial owners?	Goal only accepts claims filed by the DTC participant who was holding the securities through DTC and only to the extent that DTC 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 DTC participant of record. All claims not received directly from the DTC participant will be returned to the beneficial owner.

#### ADRoit™ by Goal Global Recoveries Inc.

JPMorgan Chase 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 JPMorgan Chase/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*

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

**JPMorgan Chase Warning and Disclaimer:**

JPMorgan Chase 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 JPMorgan Chase and its agents for any all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. JPMorgan Chase 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 JPMorgan Chase 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. See also “**Agreements, Fees, Representations and Indemnification**” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk, it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

**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 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.

IMPORTANT NOTICE – INVENTORY OF APPENDICES	
Appendix A	Cover Letter
Appendix B	DTD (RR)
Appendix C	DTD (EX)