



IMPORTANT NOTICE

The Depository Trust Company

B #:	23500-26
Date:	March 13, 2026
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief Country: SWITZERLAND Security: SWISSCOM CUSIP: 871013108 Record Date: 03/30/2026 Payable Date: TBD Relief at Source CA Web Cut-Off: 04/08/2026 8:00 PM ET

Participants can use DTC's Corporate Actions 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 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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SWISSCOM has announced a cash dividend and Deutsche Bank Trust Company Americas acts as the Depository for the company's Depository Receipt ("DR") program.

Participants may use DTC's Corporate Actions Web ("CA Web") instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefore, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein.

On DR Pay Date, all holders received the dividend net of the full statutory 35% withholding tax. Eligible holders may claim back the difference between the 35% tax rate withheld and the most favorable rate available to the beneficial holder based upon their country of residence and entity type. By filing, Participants agree to the **"Agreements, Fees, Representations and Indemnification"** below.

All holders, resident in treaty eligible countries, may reclaim via the long form process. The "Eligibility Matrix" outlines the appropriate tax rate for various countries, as well as, the required documentation.

DISCLOSURE OF BENEFICIAL OWNER ACCOUNT NUMBERS, UNIQUE PER LINE ITEM, IS REQUIRED. EXCEPTIONS INCLUDE TRANSPARENT ENTITIES WHERE THE ACCOUNT NUMBER AT THE ENTITY LEVEL MAY BE PROVIDED. THE ACCOUNT NUMBER DISCLOSED ON ESP MUST MATCH EXACTLY HOW IT APPEARS ON THE BENEFICIAL OWNER'S CREDIT SLIP. FURTHER, A SCREENSHOT OF THE CREDIT SLIP MAY BE REQUESTED BY THE SWISS TAX AUTHORITY. FAILURE TO PROVIDE A CREDIT SLIP SCREENSHOT UPON REQUEST WILL RESULT IN SUSPENSION OF A BROKER'S ABILITY TO PARTICIPATE IN THE RAS/QR PROCESS. PLEASE READ FAQ AND REACH OUT IF NECESSARY.

IF THE BENEFICIAL OWNER HAS 192,308 ADR OR MORE, PLEASE PROVIDE ADDITIONAL DOCUMENTATION.

IRAs WILL NOT BE ABLE TO RECLAIM AT THE EXEMPT RATE DUE TO THE DETERMINATION THAT THE "FORM 6166 EXCLUDES BENEFITS UNDER ARTICLE 10 (3) OF THE SWISS-US DOUBLE TAX TREATY." ALL IRA CLAIMS MUST BE SUBMITTED UNDER THE INDIVIDUAL ENTITY TYPE AND RECLAIM AT THE FAVORABLE RATE.

THE USE OF A P.O. BOX AND/OR C/O ADDRESS IS NOT VALID FOR ESTABLISHING RESIDENCY IN THE UNITED STATES. NO REFUND CAN BE CLAIMED IF ONLY A P.O. BOX AND/OR C/O ADDRESS IS USED. THE SWISS FEDERAL TAX ADMINISTRATION RESERVES THE RIGHT TO HAVE THE COMPETENT AUTHORITY IN THE UNITED STATES VERIFY THE RESIDENCE OR REGISTERED OFFICE ADDRESSES PROVIDED.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
SWISSCOM	871013108	CH0008742519	Mar 30, 2026	Mar 31, 2026	TBD	10 : 1	CHF 26.00000

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (CHF)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	DTCC	N/A	UP TO \$ 0.009375 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Apr 08, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> Apr 08, 2026

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (CHF)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
LONG FORM	CHECK OR ACH	N/A	UP TO \$ 0.01250 PER DR	\$ 125.00000	Dec 1, 2029 5:00 PM ET

Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

In consideration of the services provided by Deutsche Bank Trust Company Americas contemplated hereby and the assistance provided by the issuer of the shares underlying the ADRs (the "Issuer"), we agree to indemnify, defend, hold and save Deutsche Bank Trust Company Americas, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Deutsche Bank Trust Company Americas, the Issuer and each of their affiliates from and against any and all costs, damages or liabilities (including, without limitation, tax payments, interest charges, penalties or other costs assessed by relevant tax and administrative authorities, and the reasonable fees and disbursements of counsel), and any of them, arising out of or relating to the information provided by the undersigned in, or in connection with, this document.

ELIGIBILITY MATRIX

Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESPs [Reference Guide](#).

ESP



DEUTSCHE BANK TRUST COMPANY AMERICAS 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 GlobeTax and creates applicable documentation on the Participants' behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

CONTACT DETAILS

PHONE NUMBER	800-876-0959 (+1 212 747 9100 from outside US)
FAX NUMBER	866-888-1120
GROUP EMAIL	SwitzerlandESP@globetax.com
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

What is the statute of limitations for filing Swiss reclaims?	It is at the end of the year, 3 years from the record date. Please see the Fees & Deadlines matrix for more details on when the submission deadlines are.
Why are account numbers being requested?	The SFTA reserves the right to request additional information to support your claim; this includes, but is not limited to, receiving confirmation that the payment was made to the beneficial owner's account which was provided during your ESP Submission. Any broker who does not comply with the request will be blocked from future submissions.
Can I provide partial account numbers?	No , partial account numbers are not accepted. The SFTA requires the full account number of the beneficial owner. The account number provided on ESP must match exactly to the account provided on the credit slip.
Will I be requested to provide credit slips for all of my clients?	No . It will be a small sample size but not less than one.
What is a credit slip?	A credit slip is a screenshot, or file, which validates the payment of the dividend into the beneficial owner's account.
Are there any additional eligibility requirements I should know about?	Yes . If the beneficial owner is engaged in a trade or business in Switzerland or has a permanent establishment in Switzerland, they are ineligible to claim through this process.
Will DEUTSCHE BANK TRUST COMPANY AMERICAS accept claims filed directly to them by the beneficial owners?	DEUTSCHE BANK TRUST COMPANY AMERICAS will only accept 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.
Is this long form process free of charge?	No . This tax reclaim service is wholly voluntary, discretionary, and outside the terms and conditions of any applicable deposit agreement. Fees will be charged for this assistance of up to \$0.015 per depositary receipt for standard long form reclaims with a minimum of \$125.00. Reclaims received post deadline cannot be assured and may be subject to a per beneficiary fee as well as other charges, fees, or expenses payable by or due to DEUTSCHE BANK TRUST COMPANY AMERICAS or its agents, including the custodian or tax authorities. In addition, charges may apply to any long form claims rejected or not accepted by the custodian. Fees paid to DEUTSCHE BANK TRUST COMPANY AMERICAS may be shared with its agents and affiliates.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

<p>What information could the SFTA ask for after I file a claim?</p>	<p>Claims may potentially be audited. The Swiss Federal Tax Administration may choose to ask for further information within 3 years of a dividend event. By filing a reclaim, you agree to comply with any requests made by the tax authority. Requests for further information may include, but are not limited to, full ownership disclosure, transaction history including borrowing and lending, and cash flow analysis of any hedging transactions using financial derivatives.</p>
<p>For non-U.S. claims, can I submit a stand-alone certification of residence rather than have the tax form signed by the beneficial owner’s local tax office?</p>	<p>No, unless the tax authority of the beneficiary’s country of residence does not provide stamp certification. The Swiss do not accept any forms for non-U.S. entities that are not signed by the beneficial owner’s local tax office.</p>

Warning and Disclaimer:

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However Deutsche Bank Trust Company Americas and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.