



# IMPORTANT NOTICE

The Depository Trust Company

<b>B #:</b>	24228-26
<b>Date:</b>	May 12, 2026
<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>Tax Relief Country:</b> FINLAND <b>Security:</b> HUHTAMAKI OYJ <b>Record Date:</b> 05/04/2026 <b>CUSIP:</b> 444720106 <b>Payable Date:</b> 05/26/2026

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

Questions regarding this Important Notice may be directed to GlobeTax at FinlandESP@globetax.com.

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**HUHTAMAKI OYJ** has announced a cash dividend and Citibank, N.A. acts as one of the Depositories for the Depository Receipt ("DR") program.

Please be aware that new Finnish legislation concerning preliminary tax withholding on dividends came into effect on January 1, 2020 requiring that a tax rate of 50% will apply to all undisclosed Finnish residents. You are hereby notified of your obligation, in accordance with published guidance from the Finnish Tax Authority, to notify dividend recipients down the chain of their obligations to report any Finnish investors that may be holding Depository Receipts of.

## DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
HUHTAMAKI OYJ	444720106	FI0009000459	May 04, 2026	May 11, 2026	May 26, 2026	4 : 1	EUR 0.57000

## FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (EUR)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
LONG FORM	CHECK OR ACH	UP TO 50.00	UP TO \$ 0.00750 PER DR	\$ 125.00000	Oct 15, 2029 5:00 PM ET

**The Fees are that of CITIBANK as First Filer. Deadlines are set by GlobeTax Services, Inc.**

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

I/We have determined that the beneficial owner(s) of the shares (individual or legal entity) is 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. I/we hereby certify that I/we will indemnify BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. (and its agents) for any liability BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. (and its agents) may incur, including without limitations any sanctions-related liability such as fines, penalties, costs and/or fees relating to government inquiries, investigations, or enforcement actions, as a result of reliance upon information provided by such Participant in connection with a C.A. Web election, a claim for refund, or a failure to provide information requested by the Tax Authorities. BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. shall not be liable for failure to secure the refund. The Participant shall be liable for any loss due to foreign exchange fluctuation. The Participant agrees to immediately return to BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. any funds erroneously received as a result of an improper C.A. Web election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

### Long Form (LF):

- All favorable rates including 0% exemption will be available via Long Form.
- Process remains unchanged from the typical process (note: documentation requirements found in the Eligibility Matrix for LF).
- LF claims can only be filed with the Tax Authority the year after ORD PD.

## 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



BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. offer 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	800-628-4646 (+1 212 747 9100 from outside US)
FAX NUMBER	800-633-4646
GROUP EMAIL	FinlandESP@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)

### LONG FORM

**Will I be paid through DTC for claims submitted through the Long Form process?** No, you will be paid by check or ACH.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

<p><b>Does the process have a minimum position requirement per beneficial owner?</b></p>	<p><b>No.</b> There is a minimum fee of \$125.00 per beneficial owner for standard Long Form claims which may be waived on an exceptional basis for clients reclaiming less than \$250.00. In such instances a fee of 50% of the reclaimed amount will be applied.</p>
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## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

<p><b>Is this process free of charge?</b></p>	<p><b>No.</b> This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN 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. Fees will be charged for this service of up to \$0.0075 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE or its agents, including the custodian or to tax authorities or regulators. Fees paid to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE may be shared with its agents.</p>
<p><b>Do I need to submit via ESP to disclose my beneficial owners?</b></p>	<p>For Relief At Source, no ESP submission is required however physical copies of Appendix A must be sent to GlobeTax at the time of filing for the claim to be valid.</p> <p>For Long Form, submission via ESP is required for all rates better than 35%.</p>
<p><b>Will GlobeTax accept claims filed directly to them by the beneficial owners?</b></p>	<p><b>No,</b> GlobeTax 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.</p>
<p><b>Is the process for tax relief offered by an optional process?</b></p>	<p><b>Yes,</b> this is a discretionary, optional service.</p>
<p><b>Are form 6166s with IRS code ruling 81-100 accepted?</b></p>	<p><b>Yes,</b> with a Treasury Determination Letter (TDL).</p>

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

<b>Does the beneficiary's name on the form 6166 need to match the POA?</b>	<b>Yes</b> , the beneficiary's name on both documents should be identical.
<b>May I submit a trust agreement in lieu of a POA signed by the beneficial owner?</b>	<b>Yes</b> , but a limited POA signed by the participant must accompany the trust agreement.
<b>Do I need to physically send any documents to GlobeTax?</b>	<b>Yes</b> , along with the electronic submission we need all required documentation listed in the Eligibility Matrix in hardcopy form for Long Form.
<b>What is the statute of limitations for filing Finnish reclaims?</b>	It is 3 years from the end of the year in which the dividend pays. Claims received after submission deadline will be filed on a good faith basis.
<b>Will the FTA ask for any documents?</b>	The FTA may ask for documentation upon audit for all rates better than 35%. For treaty benefits that documentation would likely include a certificate of residence dated the year of ORD payment date, for the 25.5.% rate it may be a tax ID card or another form of government issued ID.

***Warning and Disclaimer:***

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Citibank N.A., BNY, JPMorgan Chase bank, N.A., and/or 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.