



IMPORTANT NOTICE

The Depository Trust Company

B #:	24150-26
Date:	May 27, 2026
To:	All Participants
Category:	Tax Relief, Distribution
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief - Country: Belgium Securities: See Below CUSIPs: 399457100, 54569X107, 834437402, 05477W102 Record Date: Various Payable Date: Various

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

ISSUE	CUSIPs	Record Date
GROUPE BRUXELLES LAMBERT S. A	399457100	5/15/2026
LOTUS BAKERIES NV	54569X107	5/18/2026
SOLVAY SA	834437402	05/19/2026
AZELIS GROUP NV	05477W102	6/30/2026

Questions regarding this Important Notice may be directed Globe Tax at BELGIUMESP@GOBETAX.COM.

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BELGIAN issuers have announced a cash dividend and Citibank, N.A. acts as one of the Depositories for the Depository Receipt ("DR") programs.

As outlined in the Eligibility Matrix, all holders will receive this dividend net of the full Belgian withholding tax rate of 30% with the possibility to reclaim through the Long Form process.

LONG FORM REQUIREMENTS UPDATE:

- ALL INDIVIDUAL RECLAIM APPLICATIONS MUST INCLUDE A COPY OF THE BENEFICIAL OWNER'S IDENTITY CARD.
- ALL LEGAL ENTITIES ARE REQUIRED TO DISCLOSE THEIR VAT-NUMBER OR LEI NUMBER (LEGAL ENTITY IDENTIFIER).
- A SIGNATORY LIST IS REQUIRED FOR AUTHORIZED REPRESENTATIVES SUBMITTING ON BEHALF OF A CLIENT OR A DOCUMENT PROVING THAT THE PERSON WHO SIGNED THE APPLICATION MAY ALSO EFFECTIVELY REPRESENT THE COMPANY FOR ALL APPLICABLE ENTITIES.
- RECLAIM APPLICATIONS MUST INCLUDE AN EXTRACT FROM THE HOLDER'S LOCAL BUSINESS REGISTRAR CONFIRMING THE CLAIMANT IS REGISTERED FOR ALL NON-INDIVIDUAL AND GOVERNMENT ENTITIES.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
LOTUS BAKERIES NV	54569X107	BE0003604155	May 18, 2026	May 19, 2026	Jun 03, 2026	100 : 1	EUR 90.00000
AZELIS GROUP NV	05477W102	BE0974400328	Jun 30, 2026	Jul 01, 2026	Jul 16, 2026	2 : 1	EUR 0.22600
SOLVAY SA	834437402	BE0003470755	May 19, 2026	May 20, 2026	Jun 04, 2026	10 : 1	EUR 1.46000
GROUPE BRUXELLES LAMBERT S.A.	399457100	BE0003797140	May 15, 2026	May 18, 2026	Jun 02, 2026	10 : 1	EUR 5.12500

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (USD)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
LONG FORM	CHECK OR ACH	N/A	UP TO \$ 0.00500 PER DR	\$ 125.00000	Oct 31, 2030 5:00 PM ET

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.

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	BelgiumESP@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

<p>Do I need to physically send any documents to GlobeTax?</p>	<p>Yes. Along with the electronic submission we need all required documentation in hardcopy form.</p>
<p>Can I sign the authorization on behalf of my client?</p>	<p>Yes. However, in addition to the authorization letter, you must provide a power of attorney from the beneficial owner giving you authorization to sign on their behalf.</p>
<p>Is the process for tax relief offered by an optional process?</p>	<p>Yes. This is a discretionary, optional service.</p>
<p>Will I be paid through DTC for claims submitted through the Long Form process?</p>	<p>No. You will be paid by check or ACH.</p>
<p>Does the Long Form process have a minimum position per beneficial owner requirement?</p>	<p>No. There is a minimum fee of \$125.00 per beneficial owner for standard long for 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>
<p>Is this Long Form process free of charge?</p>	<p>No. 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 \$0.005 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>

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

Are there any additional eligibility requirements I should know about?

Yes. If the beneficial owner is engaged in a trade or business in Belgium through a permanent establishment in Belgium, they are ineligible to claim through this process. Additionally, transparent entities are no longer accepted; only the underlying holder of a transparent entity may submit the claim with the condition that the underlying holder should be a non-transparent entity or a natural person. Individuals are also required to disclose their date of birth as well as city and country of birth on tax documents. Please refer to the eligibility matrix and “DESCRIPTION OF VARIOUS DOCUMENTATION” for more details and updated requirements.

Is there a reduced rate for certain corporate shareholders?

Yes. The 0% rate applies from January 1, 2018 (1.6995% from January 7, 2016) subject to the following conditions: the recipient must be a company resident in the EEA or in a jurisdiction with which Belgium has concluded a tax treaty providing the exchange of information necessary to apply the domestic law. The beneficiary must be subject to corporate income tax without the benefit of a special tax regime. The recipient must have one of the forms listed in Annex 1, part a of the parent-subsidiary directive (or a comparable form in the case of a recipient resident in a non-EU jurisdiction). The participation held by the recipient in the distributing company at the time of attribution or payment of the dividends must be less than 10% but also have an acquisition value of at least EUR 2.5 million. The qualifying participation must be or have been held in full ownership for at least a year. The reduced rate only applies to the extent that the Belgian withholding tax could not be credited by nor refunded to the recipient in its jurisdiction of residence, based on local legislation in force as of December 31 of the previous calendar year.

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.