



# IMPORTANT NOTICE

The Depository Trust Company

<b>B #:</b>	24157-26
<b>Date:</b>	June 12, 2026
<b>To:</b>	All Participants
<b>Category:</b>	Tax Relief, Distribution
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	Tax Relief - Country: Belgium Securities: AGEAS S.A CUSIPs: 00844W208 Record Date: 06/04/2026 Payable Date: 06/12/2026

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

Questions regarding this Important Notice may be directed Globe Tax at [BELGIUMESP@GOBETAX.COM](mailto:BELGIUMESP@GOBETAX.COM).

**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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AGEAS S.A. has announced a cash dividend and JPMorgan Chase Bank, N.A. acts as the Depository for the Depository Receipt ("DR") program.

On pay date, all holders will have the opportunity to receive their full treaty benefits as outlined in the "Eligibility Matrix". All uncertified holders will receive this dividend net of the full Belgian statutory withholding tax of 30% with the possibility to reclaim.

**IMPORTANT NOTES:**

- 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
AGEAS S.A.	00844W208	BE0974264930	Jun 04, 2026	Jun 05, 2026	Jun 12, 2026	1 : 1	EUR 2.25000

## 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 \$ 0.00550 PER DR	\$ 125.00000	Oct 31, 2030 5:00 PM ET

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

The undersigned hereby indemnifies J.P. Morgan Chase Bank, N.A. ("J.P. Morgan"), and its affiliates, agents, directors or employees acting in their capacities as such (each an "Indemnified Party"), for any losses or liabilities suffered by an Indemnified Party on account of (i) a failure to secure a refund; or (ii) funds erroneously received by J.P. Morgan or the undersigned or their clients; or (iii) funds claimed as a refund by J.P. Morgan or the undersigned or their clients, including any tax charges, penalties, interests that is or becomes payable by an Indemnified Party in respect thereon, (iv) funds claimed by any statutory or government authority or administrative department or tax authority as charges, penalties, interests or otherwise in respect of a tax reclaim by the undersigned, and agree that such amounts shall be promptly remitted by the undersigned to J. P. Morgan on request. This indemnity shall survive any termination of the letter. For the avoidance of doubt and notwithstanding the above, J. P. Morgan shall be entitled to require a prompt remittance by the undersigned of any amounts claimed by any statutory or government authority or administrative department or tax authority as charges, penalties, interests or otherwise in respect of a tax reclaim by the undersigned. J.P. Morgan is not liable for failure to secure a refund or for any charges, penalties, interests or otherwise payable or paid in respect of a tax reclaim by the undersigned. Any funds erroneously claimed or received shall be immediately returned to J.P. Morgan, including any interest, additions to tax or penalties or charges in respect thereon. Nothing herein constitutes tax advice. Please consult your tax advisor prior to engaging our services.

## 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

J.P. MORGAN CHASE 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	800-929-5484 (+1 212 747 9100 FROM OUTSIDE US)
FAX NUMBER	800-929-9986
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

<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 in hardcopy form.
<b>Can I sign the authorization on behalf of my client?</b>	<b>Yes.</b> 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.
<b>Is the process for tax relief offered by an optional process?</b>	<b>Yes.</b> This is a discretionary, optional service.
<b>Will I be paid through DTC for claims submitted through the Long Form process?</b>	<b>No.</b> You will be paid by check or ACH.
<b>Does the Long Form process have a minimum position per beneficial owner requirement?</b>	<b>No.</b> 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.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

**Is this 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. 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 \$0.0055 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to J.P. MORGAN CHASE or its agents, including the custodian or to tax authorities or regulators. Fees paid to J.P. MORGAN CHASE may be shared with its agents.

## 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.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

**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, JPMorgan Chase Bank, N.A. 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.