



## IMPORTANT NOTICE

The Depository Trust Company

|                   |                                                                                  |
|-------------------|----------------------------------------------------------------------------------|
| <b>B #:</b>       | 24334-26                                                                         |
| <b>Date:</b>      | July 30, 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><u>Tax Relief Country:</u></b> IRELAND                                        |
|                   | <b><u>Security Name:</u></b> SMURFIT WESTROCK PLC <b><u>CUSIP:</u></b> G8267P108 |
|                   | <b><u>Record Date:</u></b> 08/14/2026 <b><u>Payable Date:</u></b> 09/10/2026     |
|                   | <b><u>Relief at Source CA Web Cut-Off:</u></b> 08/26/2026 8:00 P.M. ET           |
|                   | <b><u>Quick Refund CA Web Instruction Deadline:</u></b> 09/18/2026 8:00 P.M. 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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**SMURFIT WESTROCK PLC** has announced a cash dividend on its ordinary shares. Computershare, Inc. acts as the US Transfer Agent.

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. By electing, Participants agree to the **"Indemnification"** below.

All supporting documentation for exempt elections must be provided to GlobeTax acting on behalf of COMPUTERSHARE IRELAND, the Qualifying Intermediary (the "QI") for **SMURFIT WESTROCK PLC** by the applicable deadline stated below.

**Note: By participating in the DTC CA Web process, Participants agree to comply with all audit requests made by the Irish Revenue Commissioners within twenty-one days of notification.**

**While all claims for the exempt rate can be elected in one category, the disclosed non-US entities including Irish residents will be reported to the Irish Revenue Commissioners as such. All shares elected in the exempt rate that are not disclosed will be presumed to be eligible U.S. residents. If further details about the U.S. residents are requested by the Irish Revenue Commissioners and any of those shares are held by non-U.S. residents the DTC Participant will be required to return the refunded amount, even if the non-U.S. resident was also entitled to the same withholding rate. The Participant will then need to apply for a Long Form refund for that non-U.S. resident.**

## DIVIDEND EVENT MATRIX

| ISSUE                | CUSIP#    | UNDERLYING ISIN | DR RECORD DATE | ORD PAY DATE | DR PAY DATE  | RATIO (DR to ORD) | ORD RATE   |
|----------------------|-----------|-----------------|----------------|--------------|--------------|-------------------|------------|
| SMURFIT WESTROCK PLC | G8267P108 | IE00028FXN24    | Aug 14, 2026   | Sep 10, 2026 | Sep 10, 2026 | 1 : 1             | USD 0.4523 |

## FEES & DEADLINES

| FILING METHOD    | PAYMENT METHOD | CUSTODIAL FEE (USD) | TAX RELIEF FEE             | MINIMUM FEE PER BENEFICIAL OWNER | FINAL SUBMISSION DEADLINE                                                                                    |
|------------------|----------------|---------------------|----------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------|
| RELIEF AT SOURCE | DTCC           | N/A                 | UP TO \$ 0.00225 PER SHARE | N/A                              | <u>CA WEB / ESP ELECTION DEADLINE:</u><br>Aug 26, 2026<br><u>ORIGINAL DOCUMENT DEADLINE:</u><br>Aug 26, 2026 |
| QUICK REFUND     | DTCC           | N/A                 | UP TO \$ 0.00225 PER SHARE | N/A                              | <u>CA WEB / ESP ELECTION DEADLINE:</u><br>Sep 18, 2026<br><u>ORIGINAL DOCUMENT DEADLINE:</u><br>Sep 18, 2026 |
| LONG FORM        | CHECK OR ACH   | N/A                 | UP TO \$ 0.01500 PER SHARE | \$ 125.00000                     | Dec 02, 2030 5:00 PM ET                                                                                      |

### Indemnification

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 assistance of GlobeTax and the Issuer in processing such claims, the Participant expressly agrees that neither GlobeTax nor the Issuer nor any of their agents or affiliates shall have any liability for, and shall indemnify, defend and hold the Issuer and its respective agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, 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. The Participant further agree that their obligations hereunder shall be free from all defenses.

## 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



COMPUTERSHARE IRELAND 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   | 800-849-3079 (+1 212 747 9100 from outside US) |
| FAX NUMBER     | +1 212-747-0029                                |
| GROUP EMAIL    | IrelandESP@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

|                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>What is the difference between the V2 forms A, B, and C and which one needs to be completed?</b>                 | The V2 forms A, B, and C each pertain to different types of Beneficial Owners and should be selected based on the final beneficiary. Qualifying Non-Resident Individuals must use the V2A, qualifying Non-Resident Companies must use the V2B, and all other qualifying Non-Resident Persons (not being an individual or a company) must use the V2C.                                                                                                                                                                                                                                                                                                      |
| <b>Can Non-U.S. financial institutions benefit from Relief At Source for their underlying holders?</b>              | To be eligible to reclaim through Relief At Source all institutions involved in the payment between DTC and the final Beneficial Owner (not including the final BO) must be an Irish Qualified Intermediary (QI) or domiciled in the United States. If one of more of the institutions are not an Irish QI and are outside of the U.S., exemption cannot be applied At-Source. For example, if the DTC participant is a Canadian Bank without Irish QI status they cannot participate in relief at source. However, the Beneficial Owner may still be eligible to reclaim through the Long Form process - requirements outlined in the eligibility matrix. |
| <b>Do non-US residents need a Tax Identification Number to participate in Relief At Source and/or Quick Refund?</b> | <b>Yes</b> , non-US residents must disclose their Tax IDs to participate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Can I submit a trust agreement in lieu of a POA signed by the Beneficial Owner?</b>                              | Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Does the Long Form process have a minimum position requirement per Beneficial Owner?</b>                         | <b>No</b> , however, there is a minimum fee of \$125.00 per Beneficial Owner 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.                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>What is the Statute of Limitations for filing Irish reclaims?</b>                                                | It is 4 years from the end of the year in which the dividend is paid. Claims received after our submission deadline will be filed in good faith.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>What happens if the participant does not make a CA web election within the specified CA web election window?</b> | All shares will be withheld at the 25% tax rate. You will have an opportunity to file Long Form if the shares are withheld.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>What happens if the participant does not disclose their non-US and eligible Irish residents?</b>                 | All Beneficial Owner details not disclosed will be presumed to be held by US residents. If the Irish Revenue Commissioners requests additional details about the US residents holding shares and it turns out that some of the shares were held by non-US residents, the participant will be required to return the refunded amount.                                                                                                                                                                                                                                                                                                                       |

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

#### Will GlobeTax accept claims filed directly to them by Beneficial Owners?

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.

#### ***Warning and Disclaimer:***

The information and data contained in this notice is based on information obtained from multiple sources believed to be reliable. However, Computershare 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 and subject to discretion and/or pre-emption by local market rules, practices or actions taken by non-us 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.

In consideration of the assistance of GlobeTax and the issuer in processing such claims, the participant expressly agrees that neither GlobeTax nor the issuer nor any of their agents or affiliates shall have any liability for, and shall indemnify, defend and hold the issuer and its respective agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, 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. The participant further agrees that their obligations hereunder shall be free from all defenses.