



IMPORTANT NOTICE

The Depository Trust Company

B #:	24716-26
Date:	August 28, 2026
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: CANADA ADR <u>Security:</u> SUPERIOR PLUS CORP <u>CUSIP:</u> 86828P301 <u>Record Date:</u> 09/29/2026 <u>Payable Date:</u> 11/04/2026 <u>CA Web Instruction Deadline:</u> 10/02/2026 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.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

SUPERIOR PLUS CORP has announced a cash dividend and **The Bank of New York Mellon ("BNY")** acts as the Depositary for the Depositary 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 depositary, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein. By electing, Participants agree to the **Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners'** below.

On DR pay date, all record date holders will have the opportunity to receive treaty benefits as outlined in the "Eligibility Matrix".

Note: Relief At Source will be applied based on CA WEB elections at DTCC. Applicable tax rates for this process are 15% (favorable) and 25% (unfavorable). Exempt rates may be obtained through the Long Form process. Documentation or disclosure is not required to be provided at the time of election however, supporting information, via NR301, NR302, NR303 tax forms or equivalent information, must be retained on file by the broker and presented upon audit or request.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE (CAD)
SUPERIOR PLUS CORP	86828P301	CA86828P1036	SEPTEMBER 29, 2026	OCTOBER 15, 2026	NOVEMBER 4, 2026	1:2	0.045

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	SHARE MINIMUM (DRS)	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	PAYMENT ON PAY DATE	DTCC	N/A	N/A	UP TO \$0.01000 PER DR	\$0	OCTOBER 2, 2026
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK/ACH	N/A	UP TO \$200 PER CLAIM	UP TO \$0.01000 PER DR	\$125.00	US RESIDENTS: OCTOBER 1, 2032 DUTCH RESIDENTS: OCTOBER 1, 2029 ALL OTHERS: OCTOBER 1, 2028

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

MINIMUM SHARE AMOUNT REQUIRED TO FILE A LONG FORM CLAIM (CLAIMS RECEIVED BELOW THE FILING MINIMUM WILL BE REJECTED)

BENEFICIAL OWNER'S WITHHOLDING TAX RATE OF ENTITLEMENT	RATE OF RECLAIM	MINIMUM # OF DRs REQUIRED TO FILE (BASED OFF AN APPROX. EXCHANGE RATE USD/CAD)
20.00%	5.00%	148,144 DRS
18.00%	7.00%	105,817 DRS
15.00%	10.00%	74,072 DRS
0.00%	25.00%	29,629 DRS

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

This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY 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. We hereby accept and agree to pay the fees of BNY disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (Relief At-Source or Long Form) and any other charges, fees or expenses payable by or due to BNY or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY may be shared with its agents and affiliates.

We hereby agree in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and applicable tax regulators, and that BNY is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY shall not be liable for the failure to secure any tax relief. We expressly agree that BNY and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY and its 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.

By using this tax relief assistance service, you are authorizing and directing the disclosure of your personal information to the tax agent, the custodian, the tax authority and their respective agents. You acknowledge and agree that such disclosure may involve your personal data being sent to a tax agent, custodian, tax authority and their respective agents located in a country outside of that in which you reside.

In the event that the General Data Protection Regulation 2016/679 (GDPR) or similar laws apply with regard to this tax relief assistance service, we certify that each of the beneficial owners identified, in providing this information and as indicated by Owner's signature below, expressly consents to the processing and transfer of their personal data outside of their country of residence. BNY will retain personal data in accordance with the GDPR and for further information about our data protection policies and procedures please refer to our Data Protection Policy, which can be found at <https://www.bnymellon.com/emea/en/privacy-policy.html>.

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 ESP's [Reference Guide](#).

ESP



BNY 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 the necessary required documents.

These claims should be submitted through the following web site.

<https://ESP.GlobeTax.com>

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

CONTACT DETAILS

PHONE	1-800-915-3536
FAX	1-800-915-3536
GROUP EMAIL	CANADAESP@GLOBETAX.COM
COMPANY	GLOBE TAX SERVICES, INC.
STREET ADDRESS	ONE NEW YORK PLAZA- 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

What documentation and/or information should be maintained on file with the broker at the time of submission?	Please review the eligibility matrix on ESP for further guidance.
When can the broker submit long form reclaims?	Long form reclaims may be submitted as soon as Record Date +1.
Will GlobeTax accept claims filed directly to them by beneficial owners?	GlobeTax only accepts claims filed by the DTCC participant who was holding the securities through DTC and only to the extent that DTC has reported these holdings to us as valid.

Warning and Disclaimer:

BNY will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY and its agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising there from. BNY and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also "**Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners**" above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.