



IMPORTANT NOTICE

The Depository Trust Company

B #:	23387-26
Date:	February 18, 2026
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief – Country: KOREA Securities: KT CORPORATION CUSIP: 48268K101 Record Date: 02/25/2026 Payable Date: TBA CA Web Cut-Off: 03/06/2026 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

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KT CORPORATION has announced a cash dividend and Citibank, N.A. acts as the Depository for the Depository 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 depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein.

As outlined in the Eligibility Matrix below, all qualifying holders will have the opportunity to receive their full treaty benefits on DR pay date. Holders not certified at the favorable or exempt withholding tax rates through CA Web will receive the dividend net of the full Korean statutory withholding tax rate of 22.00000% with the possibility to reclaim through the standard long form process.

Scans of signed cover letters and prospectuses are now required without the need for originals. Please provide such documents by the submission deadline date to KoreaESP@GlobeTax.com. Other supporting documents needed to prove the entity type status are to be mailed to GlobeTax no later than **MARCH 06, 2026**. Please email GlobeTax with shipping details of documents.

When submitting via ESP, you will only be required to disclose on favorable shares.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
KT CORPORATION	48268K101	KR7030200000	Feb 25, 2026	TBD	TBD	2 : 1	TBD

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (KRW)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	DTCC	N/A	UP TO \$ 0.00750 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Mar 06, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> Mar 06, 2026
LONG FORM	CHECK OR ACH	UP TO 500,000.00	UP TO \$ 0.01000 PER DR	\$ 125.00000	Dec 25, 2030 5:00 PM ET

IMPORTANT NOTE: Effective January 01, 2024, the fee amount of KRW 500,000 will be applied per claim. Updated fees are based on claim submission date and are not dependent on dividend record date. Please contact GlobeTax with any questions.

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 Citibank, N.A. (and its agents) for any liability Citibank, 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. Citibank, 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 Citibank, 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



CITIBANK 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	800-628-4646 (+1 212 747 9100 from outside US)
FAX NUMBER	800-633-4646
GROUP EMAIL	KoreaESP@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

<p>Do Luxembourg residents need to submit two original certificates of residence in order to benefit from treaty relief?</p>	<p>Effective September 4, 2013 Luxembourg residents are no longer required to provide original CORs in order to obtain favorable treaty benefits. Luxembourg OIVs/OPCIVs/pensions/non- profits seeking Treaty benefits are to furnish the additional Documentation detailed in this notice.</p>
<p>How are World Exempt entities treated?</p>	<p>For an At Source and Long Form submission, we require supporting documents proving world exempt status to receive an exempt rate of 0%. For Long Form claims, in addition to supporting documents, tax form 72-4 is needed.</p>
<p>What if a holder resides in a jurisdiction where TINs are not issued (e.g. Japan)?</p>	<p>Valid personal IDs, which include date of birth (individuals) or date of establishment (non-individuals) in MMDDYYYY format, must be given.</p>
<p>Are there additional fees involved for the standard Long Form process?</p>	<p>Effective January 1, 2024, post pay-date processing will be subject to custodial processing fee of KRW 500,000 per beneficial owner.</p>
<p>What if the participant is unable to submit documentation by the submission deadline?</p>	<p>It is strongly advised that participants utilize the relief at source process and submit valid documentation by the above deadline. Claims received after our submission deadline will be filed on a best effort basis. Please contact us before submitting a post pay-date claim.</p>
<p>Do we need to disclose the underlying holders of OIVs/OPCIVS?</p>	<p>OIVS need to file at the partner / underlying holder level by prorating the shares held by the OIV (based on percentage of ownership) and claiming each underlying holder for the number of shares held (fund name should precede underlying holder name). OPCIVs need to file at the fund level in aggregate by country of residence of the underlying holders. Please refer to DTCC B# notices 0971-13, 0592-13, 1950-12, 0553-12 & 1670-12 for additional information.</p>
<p>What types of entities are considered OIVs under the intentions of the South Korean regulations?</p>	<p>We do not provide tax advice, but generally partnerships, limited liability companies, unit trusts, holding companies and mutual funds with less than 100 investors are considered OIVs. It is the responsibility of each entity to correctly determine if they are an OIV. Neither CITIBANK nor KSD will be able to validate these categorizations.</p>
<p>What types of entities are considered OPCIVs under the intentions of the South Korean regulations?</p>	<p>We do not provide tax advice, but generally holding companies and mutual funds with more than 100 investors which were not part of a private placement are considered OPCIVs. It is the responsibility of each entity to correctly determine if they are an OPCIV. Neither CITIBANK nor KSD will be able to validate these categorizations.</p>

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

How do we use ESP to disclose a beneficial owner as World Exempt?	Please select the ISO code 'OO' on the ESP dropdown menu to report a beneficial owner as a world exempt entity.
Can I be asked to submit additional documentation?	Yes , the South Korean Authorities maintain the right to request additional documentation as they see fit.
Does submitted documentation need to be in English?	Yes , all supporting documentation must either be in English or Korean to be accepted by the Korean authorities.

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. 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.

FORMS & ATTACHMENTS

*Double click on respective icon to view attachment.

Form 29-13	https://api.globetax.com/esp/notices/KR_Form_29-13
Form 72-5	https://api.globetax.com/esp/notices/KR_FORM_72-5
Long Form Documents	https://api.globetax.com/esp/notices/KR_LONG_FORM_DOCUMENTS