



IMPORTANT NOTICE

The Depository Trust Company

B #:	23460-26
Date:	January 16, 2026
To:	All Participants
Category:	Tax Relief, Distribution
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief – Country: Belgium Security: CMB. TECH CUSIP: B38564108 Record Date: January 7, 2026 Payable Date: January 15, 2026 Relief at Source CA Web Deadline: January 09, 2026 8:00 PM E.T. Quick Refund CA Web Deadline: January 20, 2026 12:00 PM E.T.

*****Update made to Quick Refund CA Web Deadline*****

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 Tax Info respectively before certifying their instructions over 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 over the CA Web.

Questions regarding this Important Notice may be directed to Globe tax 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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CMB. TECH has announced dividend of **\$.05** per share to shareholders of record on **January 7, 2026**.

Participants can use DTC's Corporate Actions Web ("CA Web") instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC.

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:

- Relief At-Source claims must be submitted with complete scanned documents received to GlobeTax via e-mail no later than 8:00 PM on Friday, January 9, 2026, to be accepted. Original documents are also required and are to be mailed to GlobeTax as soon as possible.
- Transparent entities are not 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. Please refer to the eligibility matrices and "Description of Various Documentation" for more details.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
CMB. TECH	B38564108	BE0003816338	Jan 07, 2026	Jan 15, 2026	Jan 15, 2026	1 : 1	USD 0.05000

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 \$ 0.0050 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Jan 09, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> N/A
QUICK REFUND	DTCC	N/A	UP TO \$ 0.0050 PER DR	\$ 125.00000	<u>CA WEB / ESP ELECTION DEADLINE:</u> Jan 20, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> N/A
LONG FORM	CHECK OR ACH	N/A	UP TO \$ 0.00750 PER DR	\$ 125.00000	Oct 31, 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 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	800-962-4284 (+1 212 747 9100 from outside US)
FAX NUMBER	312-601-4335
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)

AT SOURCE/QUICK REFUND

Does the Relief at Source and Quick Refund have a minimum position per beneficial owner requirement?	No.
Will I be paid through DTC for claims submitted through the Relief at Source and Quick Refund processes?	Yes.
What happens if the Participant makes exempt elections through DTC but fails to submit all required documentation to GlobeTax?	All unsupported shares will be moved to the 30% Unfavorable rate. You will still be eligible to claim exemption through the Long Form process.

FREQUENTLY ASKED QUESTIONS (FAQs)

LONG FORM

Do I need to physically send any documents to GlobeTax?	Yes. Along with the electronic submission we need all required documentation in hardcopy form.
Can I sign the authorization on behalf of my client?	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.
Is the process for tax relief offered by an optional process?	Yes. This is a discretionary, optional service.
Will I be paid through DTC for claims submitted through the Long Form process?	No. You will be paid by check or ACH.
Does the Long Form process have a minimum position per beneficial owner requirement?	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.
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. COMPUTERSHARE 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 \$0.0075 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to COMPUTERSHARE or its agents, including the custodian or to tax authorities or regulators. Fees paid to COMPUTERSHARE may be shared with its agents.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

<p>Are there any additional eligibility requirements I should know about?</p>	<p>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.</p>
<p>Do I need to physically send any documents to GlobeTax?</p>	<p>Yes. Along with the electronic submission, GlobeTax requires all supporting documentation in hardcopy form.</p>
<p>Can I sign the Authorization Letter on behalf of my clients?</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>Can I obtain treaty benefits for a pension fund that held shares less than 60 days?</p>	<p>Yes, pension funds who held shares for less than 60 days may file a standard long form reclaim with additional documentation. Please contact globetax for further information. Only shares that satisfy the 60 days holding period are eligible for the relief at source or quick refund process.</p>

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:

GlobeTax will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of CMB.TECH shares, and their agents, shall be agreeing to indemnify and hold harmless GlobeTax and its agents for any and all losses, liabilities, fees (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising therefrom. GlobeTax and its agents will be relying on the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold submitting holders of CMB.TECH shares and their agents, liable and responsible for any losses incurred in connection therewith or arising therefrom. There is no guarantee that the applicable tax authorities or the matters related to, arising from, or in connection with the tax relief process described therein.

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 GlobeTax 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.