



# IMPORTANT NOTICE

The Depository Trust Company

<b>B #:</b>	24075-26	
<b>Date:</b>	June 16, 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> NORWAY	
	<b><u>Security Name:</u></b> SALMAR ASA	<b><u>CUSIP:</u></b> 79547H106
	<b><u>Record Date:</u></b> 06/24/2026	<b><u>Payable Date:</u></b> 07/20/2026
	<b><u>Quick Refund CA Web Instruction Deadline:</u></b> 07/03/2026 8:00 P.M. ET	

**\*\*REVISED - PAY AND RECORD DATE\*\***

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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**SALMAR ASA** has announced a cash dividend and Citibank, N.A. acts as one of the Depositories 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 depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein. .

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**INDIVIDUALS CLAIMING 4000 DRs OR MORE THROUGH QUICK REFUND MUST PROVIDE A CERTIFICATE OF RESIDENCY (COR).**

**CORS MUST BE CERTIFIED FOR A TAX YEAR WITHIN THREE YEARS OF THE YEAR OF ORD PAY DATE.**

**PLEASE NOTE THAT SCANS ARE ACCEPTABLE FOR ALL DOCUMENTS AND MAY BE SENT TO [NorwayESP@globetax.com](mailto:NorwayESP@globetax.com)**

## DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
SALMAR ASA	79547H106	NO0010310956	Jun 24, 2026	Jul 06, 2026	Jul 20, 2026	4 : 1	NOK 10.00000

## FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (NOK)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
QUICK REFUND	DTCC	N/A	UP TO \$ 0.00750 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Jul 03, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> Jul 03, 2026
LONG FORM	CHECK OR ACH	UP TO 350.00	UP TO \$ 0.00750 PER DR	\$ 125.00000	Oct 31, 2031 5:00 PM ET

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

FILING METHOD	WITHHOLDING RATE	RECLAIM RATE	MINIMUM # OF DRs REQUIRED TO FILE (BASED OFF AN APPROX. EXCHANGE RATE OF 0.1024748 USD PER NOK)
LONG FORM	0.00000%	25.00000%	4,464 DRs
LONG FORM	15.00000%	10.00000%	11,160 DRs

**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 BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. (and its agents) for any liability BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, 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. BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, 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 BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, 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



BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. offer 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

<b>PHONE NUMBER</b>	800-628-4646 (+1 212 747 9100 from outside US)
<b>FAX NUMBER</b>	800-633-4646
<b>GROUP EMAIL</b>	NorwayESP@globetax.com
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34TH FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004

## FREQUENTLY ASKED QUESTIONS (FAQs)

### QUICK REFUND

**How is the threshold determined for each Norwegian event?**

The threshold is based on an annual dividend distribution of NOK 10,000 per beneficial owner per security. However, if a Norwegian issuing company expects to pay more than one dividend a year, the equivalent share threshold will be divided by the number of events.

To convert the threshold to shares:

- If the local dividend pays in NOK the share threshold is determined based on the expected gross dividend.
- If the local dividend pays in USD, the gross dividend will be determined using the rate on DR announcement date posted by the Norwegian Central Bank.

**May Norwegian residents benefit from the favorable rate?**

**No.** Norwegian citizens and foreign citizens who are a tax resident of in Norway cannot benefit from quick refund.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### QUICK REFUND

<p><b>How do I know if I have proof of prior payment?</b></p>	<p>Please contact <a href="mailto:NorwayESP@GlobeTax.com">NorwayESP@GlobeTax.com</a> to determine if proof of payment is on file. Otherwise, pre-approval is required.</p>
<p><b>Why must charities, pensions, multi-owner trust funds, and similar entities elect at the unfavorable rate?</b></p>	<p>The NTA no longer recognizes these entities as “residents” under the U.S. – Norway Double Taxation Agreement. As a result, the Administration is rejecting any withholding tax reclaims filed for U.S. tax-exempt entities.</p> <p>Some investors disagree with the NTA’s interpretation and wish to continue submitting tax reclaims. GlobeTax will support these investors and continue to file tax reclaims for the impacted entities. However, all Depositary Service Charges and custodial fees (if applicable) must be paid upfront and are not contingent upon any particular outcome.</p>
<p><b>Is the Quick Refund process free of charge?</b></p>	<p><b>No</b>, this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. 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 depositary receipt with no minimum, and any other charges, fees or expenses payable by or due to BNY or its agents, including the custodian or to tax authorities or regulators. Fees paid to may be shared with its agents and affiliates.</p>
<p><b>Are U.S. Investment Funds eligible for Quick Refund?</b></p>	<p><b>Yes</b>, U.S. Investment Funds are eligible for Quick Refund. A Pre-Approval letter is required for submission. This letter confirms the dividend recipient’s entitlement. Please refer to the “Documentation requirements for corporate shareholders” section of this <a href="#">link</a> for more information on the application process.</p>

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

<p><b>Does the process have a minimum position requirement per beneficial owner?</b></p>	<p><b>No</b>. There is a minimum fee of \$125.00 per beneficial owner for standard Long Form 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.</p>
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## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

**Is this 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. BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and 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 \$0.0075 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE or its agents, including the custodian or to tax authorities or regulators. Fees paid to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE may be shared with its agents.

***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., BNY, JPMorgan Chase bank, N.A., and/or Deutsche Bank Trust Company Americas 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.