



IMPORTANT NOTICE

April 27, 2026

To: Holders of Borregaard

Re: Cash Dividend - **Final Rate**

Security Name: Borregaard

Country of Incorporation: NORWAY

CUSIP: 100019207

Ratio (Local Shares:DRs): 2:1

	<u>Local Shares</u>	<u>DRs</u>
Record Date:	Apr 20, 2026	Apr 20, 2026
Payable Date:	Apr 27, 2026	May 12, 2026
Exchange Rate:	9.3093	
Interim Dividend: Taxable	<u>NOK4.75</u>	
Gross Dividend Total:	<u>NOK4.75</u>	USD1.020484
Dividend Fee:		USD0.07
Withholding Rate: 25.00%		<u>USD0.255121</u>
Net Dividend Rate:		<u>USD0.695363</u>

Foreign currency transaction was executed by BNY or its Affiliates.

Should you have any questions regarding this matter, please contact us at
Toll Free 1-888-BNY-ADRS(1-888-269-2377) or International Callers 1-201-680-6825.

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