

Information about Gen Digital Inc. – US6687711084

In connection with the trading of the foreign security Gen Digital Inc. as a dual listing on the PSE, the Central Securities Depository informs participants about the provision of related services:

Country of issuer	ISIN	VH/dividend payments/other CA*	Place of holding on CSD** account	Fee for RF/DF instruction to/from local depository	Fee for safekeeping
USA	US	Yes <i>Warning: ECL does not provide participation or voting at the AGM</i>	14637/ECL 52235/ECL - US residents	See CSD price list - Annex 1, Article 5	See CSD Price List - point 38 a

*CSD informs participants that the dividend will always be paid in the currency specified by the issuer unless the dividend currency is not selectable.

** in the case of a US resident, the participants' position will be internally transferred to a segregated CSD account for application of the corporate action at ECL to comply with reporting obligations to the IRS.

Application of withholding tax:

The US withholding tax regulations, among other things, harmonize the documentation requirements that must be provided to claim the preferential tax treatment under the relevant DTTA and limit the ability of US tax residents to take advantage of these benefits.

CSD entered into a qualified intermediary agreement with the IRS to provide its participants with the preferential withholding tax rates applied to payments of interest, dividends and certain other income derived from U.S. securities to residents of countries with which the U.S. has a double tax treaty.

Basic information CDCP as QI:

GIIN 8DYV3D.99999.EN.203

EIN 98-0243258

Since a regulation completely revising the procedures for applying withholding tax came into force in the USA on 01.01.2001, a new regulation has been set, the obligation of which is to "know the ultimate owner" by the paying agent.

CSD has switched over to the participatory principle on 07.07.2010 and hence CSD is requesting forms to enable the application of withholding tax under DTTA:

W-8IMY - from participants who have a Qualified Intermediary Agreement with the IRS

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Withholding statement - a withholding statement containing information on accounts and income groups with the same tax treatment. The minimum requirements for this document can be found on the IRS website - [Payments to Nonqualified Intermediaries | Internal Revenue Service \(irs.gov\)](#)

W-8BEN (for individuals) - from the ultimate owners of a Participant who have not entered into a Qualified Intermediary Agreement with the IRS. This form certifies that the client, an individual who is not a U.S. tax resident, is the ultimate beneficial owner of the securities. It also declares its tax residency. If a DTTA is in place between the U.S. and the client's country, this form also serves as confirmation of entitlement to the benefits of such a treaty

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Withholding statement - a withholding statement containing information on accounts and income groups with the same tax treatment. The minimum requirements for this document can be found on the IRS website - [Payments to Nonqualified Intermediaries | Internal Revenue Service \(irs.gov\)](#)

W-8BEN-E (for corporations) - from the ultimate owners of a Participant who have not entered into a Qualified Intermediary Agreement with the IRS. This form certifies the non-U.S. tax resident corporate client as the ultimate owner of the securities. By this form, the entity declares its tax residency, its status under Chapter 3 of the relevant U.S. regulation and its status under FATCA (Chapter 4 of the

relevant U.S. regulation). By this form, the legal person declares that it is entitled to the benefits of the relevant DTTA (with respect to the relevant article of the relevant DTTA)

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Withholding statement - a withholding statement containing information on accounts and income groups with the same tax treatment. The minimum requirements for this document can be found on the IRS website - [Payments to Nonqualified Intermediaries | Internal Revenue Service \(irs.gov\)](#)

The forms, including complete instructions, can be found on the IRS website, where the most current versions of the forms are always available. - See www.irs.gov

Changes to the information on the forms sent must be notified within 30 days. The forms are valid from the date of signature until the end of the third calendar year following.

W-9 - from the ultimate owners of the Participant who are U.S. residents holding U.S. securities. This form is used for both U.S. individuals and corporations.

The form includes, but is not limited to, indicating whether you are an individual or a corporation, identifying exemption codes, providing a tax identification number, and stating that you are a U.S. citizen or U.S. person (a U.S. incorporated company) and subject to withholding.

This form is valid until the specified data is changed.

In addition, we are advising participants that CSD has not assumed any primary withholding responsibility - i.e., has not assumed responsibility for withholding under Chapters 3 and 4, nor has it assumed responsibility for filing Form 1099s and claiming back-up withholding; withholding tax will be applied by the agent bank, i.e., Euroclear.

Please note that in the event of failure to provide the relevant documentation, a maximum withholding tax of 30% will be applied (unless a higher tax rate is required). The CSD does not provide a withholding tax refund service for the US.