

RAISIO PLC

ANNUAL GENERAL MEETING 12 APRIL 2022

Advice to holders of nominee registered shares

- A holder of nominee registered shares has the right to participate in the Annual General Meeting by virtue of such shares based on which he/she on the record date of the Annual General Meeting i.e. **31 March 2022** is entitled to be registered in the shareholders' register held by Euroclear Finland Ltd.
- In addition, the right to participate in the Annual General Meeting requires that the shareholder on the basis of such shares has been temporarily registered into the shareholders' register held by Euroclear Finland Ltd. at the latest by **7 April 2022 at 10 a.m. EET**.
- This registration is sufficient for holders of nominee registered shares who want to participate in the Annual General Meeting.
- Any changes in the ownership of shares after the record date of the Annual General Meeting do not affect the right to participate in the meeting or the number of votes of the shareholder.
- A holder of nominee registered shares is advised to request without delay necessary instructions regarding the registration in the temporary shareholder's register of the company, the issuing of proxy documents and registration for the Annual General Meeting from his/her custodian bank.
- The account management organization of the custodian bank has to temporarily register a holder of nominee registered shares, who wants to participate in the Annual General Meeting, into the shareholders' register of the company no later than the time stated above. The account management organization of the custodian bank shall also arrange voting in advance on behalf of the holder of nominee registered shares within the registration period applicable to holders of nominee registered shares.
- The account management organization may not vote through electronic means or participate in the meeting at the meeting venue.
- Registration for the meeting and advance voting will begin on **28 March 2022 at 9 a.m. EET** when the deadline for submitting counterproposals, as described in section C (5.1) in the notice to the Annual General Meeting, has passed.
- The advance votes and proxy documents shall be submitted to Euroclear Finland Oy by email to yhtiokokous@euroclear.eu or by mail to Euroclear Finland Ltd, Yhtiökokous/Raisio Oyj, P.O. Box 1110, FI-00101 Helsinki, Finland, before the end of the registration period by 7 April, 2022 at 10 a.m. at the latest

Changes in withholding taxation of dividends

Changes in the Finnish law on withholding taxation of dividends paid to holders of nominee registered shares are applicable as of 1 January 2021. As a rule, a withholding tax of 35% will be withheld on Finnish source dividend payments i.e. from dividend payments made on nominee registered shares. In certain situations where your custodian is registered with the Finnish Tax Administration, the withholding may also be smaller.

Any tax withheld in excess can be reclaimed after the year of the dividend payment by submitting a refund application to the Finnish Tax Administration. Please note that Raisio plc cannot process withholding tax reclaims.

A refund application may be submitted to the Finnish Tax Administration. Further information on withholding tax reclaims is available from the Tax Administration [here](#).

You may also be able to receive a refund already during the year of dividend payment via your registered custodian. Please contact your custodian for further information.

Dividends paid to Finnish tax resident holders of nominee registered shares may as of 2020 have been subject to withholding of 50% tax prepayment (ennakonpidätys). Any excess tax prepayment will be credited in the normal tax assessment process where the shareholder reports their dividend income to the Finnish Tax Administration.