



Bergen, 18.06.2025

Disclosure Statement for the Big Short Interest: Closing the Loopholes in the Dividend-Withholding Tax

Dear sir/madam,

The submission has received funding through the Research Council of Norway grant number 300955, and through the German Research Foundation grant number 403041268.

I have not received funding from an interested party. I have no positions among relevant organizations.

To attain access to proprietary data by IHS Markit we had to provide a copy of the Research to Markit prior to publication/presentation, such that IHS Markit may ensure compliance with the terms of our agreement. Markit has completed this review, and has not required us to make any changes.

Best wishes,

David Murphy