

One-Time Certification for Czech Republic Withholding Tax Purposes regarding Debt Securities and Equities held in Clearstream Banking

Clearstream Operations Prague s.r.o.
Attn: PTR - Tax Reclaim Services
Futurama Business Park Building B,
Sokolovska 662/136b
CZ-18600 Prague 8
Czech Republic

Clearstream Banking account: _____ (the "Account")

We, the undersigned customer of Clearstream Banking, may hold from time to time in our securities Account securities issued by issuers organised, resident or incorporated in the Czech Republic (the "Securities").

We hereby certify that *[complete either Section 1. or Section 2. only and complete as appropriate]*:

1. We hold or will hold in the Account Securities *[tick one box only and complete as appropriate]*:

1.1 Exclusively in the capacity of sole beneficial owner;

OR

1.2 Exclusively on behalf of the following single beneficial owner:

Full name of beneficial owner: _____

Residence for tax purposes (full address): _____

AND

We hereby certify that the single beneficial owner holding the Securities in the Account (meaning the above-mentioned or ourselves, as the case may be) is *[tick one box only and complete as appropriate]*:

Resident for tax purposes in _____ and entitled to the application of withholding tax at _____ with respect to interest and/or dividend income paid on the Securities according to the Double Taxation Treaty (DTT) concluded between the Czech Republic and the beneficial owner's country of residence.

OR

A pension fund, operating in the European Union (EU), Norway or Iceland, whose income is not attributable to a permanent establishment of the company in the Czech Republic and entitled to the application of 0% withholding tax on interest and/or dividend income paid on the Securities according to the Income Tax Act.

OR

Resident for tax purposes in the EU, Norway or Iceland and entitled to the application of 15% withholding tax or the DTT rate, whichever is lower.

OR

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Resident for tax purposes in the Czech Republic and entitled to the application of 0% / 15% withholding tax with respect to income paid on Securities by Clearstream Banking. We acknowledge and agree that it is the beneficial owner's responsibility to comply, through its annual fiscal declaration, with all legal and regulatory requirements imposed by Czech law in respect of withholding tax. Neither Clearstream Banking nor its local depository have any direct or indirect liabilities towards the Czech Tax Authorities in this regard.

OR

An International/Supranational organisation and entitled to the application of 0% withholding tax, with respect to income paid on Securities by Clearstream Banking, based on its status or on the International Treaty, Foundation document or any Other applicable document signed between the Czech Republic and the International/Supranational organisation. We acknowledge and agree to obtain from the International/Supranational organisation the necessary documentation to prove its status and eligibility to tax exemption and to provide it to Clearstream Banking before the first application, in addition to this OTC.

We hereby undertake to provide Clearstream Banking with a new One-Time Certificate and a List of Beneficial Owners if, on any record date, we hold any such Securities on behalf of multiple beneficial owners (including ourselves, as the case may be). We acknowledge that, in order to receive interest and/or dividend payments at the withholding tax rate mentioned above, we must provide Clearstream Banking, within the applicable deadlines, with a valid Certificate of Residence, a Declaration of Beneficial Ownership or a Declaration of an EU/EEA Pension Fund and any required tax documentation related to a given interest or dividend payment.

OR

2. We are not the sole beneficial owner of all the Securities that we may hold from time to time in the Account.

We hereby undertake to provide Clearstream Banking with a List of Beneficial Owners by each relevant interest or dividend payment date and a Certificate of Residence, Declaration of Beneficial Ownership, Declaration of an EU/EEA Pension Fund or Declaration of Beneficial Ownership for International and Supranational Organisations.

We acknowledge and agree that it is the responsibility of beneficial owners that are residents of the Czech Republic and eligible to receive, through Clearstream Banking, income payments without deduction or reduced rate of withholding tax to comply, through their annual fiscal declaration, with all legal and regulatory requirements imposed by Czech law in respect of withholding tax. Neither Clearstream Banking nor its local depository have any direct or indirect liabilities towards the Czech Tax Authorities in this regard.

We irrevocably authorise Clearstream Banking and its depository to submit this One-time Certificate or a copy hereof and any document submitted to Clearstream Banking to the competent authorities, including the Czech Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which tax-related certificates are or would be relevant.

We hereby accept full responsibility in the event of any claims made:

- i) for additional taxes, interest thereon or penalties levied by the competent authorities in connection with any payments made in reliance upon this One-time Certificate and the eventual List of Beneficial Owners and therefore indemnify Clearstream Banking in respect of any penalties, taxes and interest thereon levied by the competent Czech authorities; and
- ii) in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this One-time Certificate, such as but not limited to any liability of Clearstream Banking to the withholding tax administrator based on Clearstream Banking's reliance upon the contents of this One-time Certificate.

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We understand that, in order to obtain any interest or dividend payment with respect to the Securities, either at a reduced withholding tax rate or exempt from withholding tax according either to a DTT concluded with the Czech Republic or to domestic legislation, it may be necessary for Clearstream Banking to provide certain information to the Clearstream Banking depository in the Czech Republic, the issuer of the Czech Securities, the paying agent and/or the Czech authorities. We understand that the Czech authorities may forward the information received from us in connection with this procedure to the tax authorities of the country(ies) of residence of the beneficial owner(s).

We hereby undertake to notify Clearstream Banking promptly upon receipt of any information that would render any statement in this One-time Certificate, including any List of Beneficial Owners, Declaration of Beneficial Ownership or Declaration of an EU/EEA Pension Fund, untrue, incomplete or otherwise no longer applicable.

For and on behalf of:

Name of Clearstream Banking customer: _____

Address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date