

One-Time Certificate for Portuguese Equities

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

Clearstream Banking¹ account(s): _____ (the "Account")

We, the undersigned customer of Clearstream Banking may hold from time to time in our securities Account(s) with Clearstream Banking, equities issued by entities whose seat or place of effective management is located in Portugal (the "Equities"). For the purposes of ensuring that relief from Portuguese withholding tax is granted on certain dividend payments, we hereby certify that (*tick **one** box only and complete as appropriate*):

- We hold all the Securities in the Account exclusively on behalf of the following single beneficial owner (which may be ourselves) that is (*tick **one** box only*):
- Resident of a Double Taxation Treaty (DTT) country;
OR
 - EU/EEA pension fund;
OR
 - Non-resident of Portugal availing themselves the privileges and immunities enshrined in an international agreement or chart (central banks, government agencies and international/supranational organisations recognised by Portuguese law);
OR
 - Non-resident of Portugal, a DTT country, nor otherwise eligible for tax exemption but requesting the application of a reduced tax rate based on the below disclosure;
OR
 - Resident in Portugal and eligible for tax exemption according to Portuguese legislation;
OR
 - Resident in Portugal, not eligible for tax exemption but requesting the application of a reduced tax rate based on the below disclosure.

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1. Clearstream Banking refers collectively to Clearstream Banking S.A., registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg, and registered with the Luxembourg Trade and Companies Register under number B-9248, and Clearstream Banking AG, registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

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Full name: _____

Full fiscal address: _____

Portuguese Tax Identification Number (TIN): _____

Requested tax rate (%): _____

In addition: _____

For central banks, foreign government agencies and supranational organisations:

Article and name of treaty (when applicable): Article _____ of the _____

For Portuguese residents only:

Type of investor^a: _____

And if eligible for tax exemption: _____

Code number^b: _____

Other legislation _____

(complete only if Code number=8):

a.Type of investor (individual/legal entity) to be completed by the Portuguese beneficial owner.

b.Enter one of the following code numbers representing the legal basis for tax exemption for eligible Portuguese beneficial owners:

1 = Art. 97 of CIRC (Corporate Income Tax Code) - Exemption from withholding tax.

2 = Art. 9 of CIRC - State, Autonomous Regions, local authorities, their associations governed by public law and social security federations and institutions.

3 = Art. 10 of CIRC - General Public Interest Companies, Charities and other non-governmental social entities.

4 = Art. 16 of EBF (Tax Incentives Statute) - Pension Funds and assimilated funds.

5 = Art. 21 of EBF - Retirement Savings Funds (FPR), Education Savings Funds (FPE), Retirement and Education Savings Funds (FPR/E).

6 = Art. 22^o, N^o 10 of EBF (Tax Incentives Statute) - Tax Regime applicable to Portuguese Collective Investments Vehicles.

7 = Art. 23 - A of EBF - Venture Capital Investment Funds.

8 = Other legislation (indicate the applicable legislation next to Code 8 and, to the extent applicable, reference any other legal instruments relevant to verify the right to an exemption).

We undertake to notify Clearstream Banking via SWIFT (formatted MT565 message), CreationOnline or Xact Web Portal message, before the applicable deadline for tax relief, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream Banking to consider by default, for each relevant dividend payment date, our entire holding of Securities settled on Record Date as being beneficially owned by ourselves or on behalf of the single eligible beneficial owner disclosed above and we appoint Clearstream Banking to request a reduced rate of Portuguese withholding tax on our entire position.

Furthermore, we acknowledge that to receive dividend payments with the reduced rate, we must provide Clearstream Banking by the prescribed deadlines with the appropriate tax certification for DTT or Portuguese domestic legislation benefits, and any other tax documentation required from time to time under Portuguese law.

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OR

- We hold all the Securities in the Account on behalf of several beneficial owners that are exclusively (*tick one box only*):
- Resident of a Double Taxation Treaty (DTT) country;
- OR
- EU/EEA pension fund;
- OR
- Non-resident of Portugal availing themselves the privileges and immunities enshrined in an international agreement or chart (central banks, government agencies and international/supranational organisations recognised by Portuguese law);
- OR
- Non-resident of Portugal, a DTT country, nor otherwise eligible for tax exemption but requesting the application of a reduced tax rate based on the below disclosure;
- OR
- Resident in Portugal and eligible for tax exemption according to Portuguese legislation;
- OR
- Resident in Portugal, not eligible for tax exemption but requesting the application of a reduced tax rate based on the below disclosure.

and that are entitled to application of the same reduced withholding tax rate, that is _____%, with respect to dividends paid on the Securities according to the DTT concluded between Portugal and their respective countries of residence, or based on the provisions of the Portuguese legislation.

We undertake to notify Clearstream Banking via SWIFT (formatted MT565 message), CreationOnline or Xact Web Portal message, before the applicable deadline for tax relief, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream Banking to consider by default, for each relevant dividend payment date, our entire holding of Securities settled on Record Date as being beneficially owned by beneficial owners eligible for reduced tax rate and we appoint Clearstream Banking to request this reduced rate of Portuguese withholding tax on our entire position.

Furthermore, we acknowledge that to receive dividend payments with the reduced rate, we must provide Clearstream Banking by the prescribed deadlines with:

- Beneficial Owners Disclosure via SWIFT (formatted MT565 message), CreationOnline or Xact Web Portal message, duly completed in the relevant format, provided and valid for one dividend payment date and only related to Securities that we may hold in our Account; and
- The appropriate tax certification for DTT or Portuguese domestic legislation benefits, and any other tax documentation required from time to time under Portuguese law.

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OR

- We hold all the Securities in the Account on behalf of several beneficial owners that are entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Securities according to the DTT concluded between Portugal and their respective countries of residence, or otherwise based on the provisions of the Portuguese legislation. We acknowledge that, in order to receive dividend payments with the reduced rate, we must provide Clearstream Banking by the prescribed deadlines with:
- A breakdown of holdings, via SWIFT (formatted MT565 message), CreationOnline or Xact Web Portal message (Please refer to the CBL Customer Handbook for full formatting requirements), indicating:
 - The total position for each reduced tax rate;
 - Applicable tax rate.
 - Beneficial Owners Disclosure via SWIFT (formatted MT565 message), CreationOnline or Xact Web Portal message, duly completed in the relevant format, provided and valid for one dividend payment date and only related to Securities that we may hold in our Account; and
 - The appropriate tax certification for DTT or Portuguese domestic legislation benefits, and any other tax documentation required from time to time under Portuguese law.

We acknowledge and agree that:

- to obtain tax relief on dividend payments, every final beneficial owner must have obtained and submitted its Portuguese Tax Identification Number (TIN) to Clearstream Banking together with the required tax certification as per Clearstream Banking tax procedure and prescribed deadlines;
- to comply with the requirements of the Portuguese Tax Law, Clearstream Banking must disclose beneficial owner's identity and holdings for each transaction and dividend event. We irrevocably authorise Clearstream Banking to forward to the Portuguese authorities any information relating to the reporting obligations for each settlement activity and/or dividend payment made on Securities that we may hold in our Account.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking as our attorneys-in-fact with authority to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it to the Portuguese authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened. We hereby undertake to notify Clearstream Banking promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete. We accept full responsibility in the case of any claims or additional taxes, interest thereon or penalties levied by tax authorities in connection with any payments made in reliance upon this certification, including any additional information provided in connection with it regardless of the liabilities schemes prescribed in Portuguese law.

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We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the customer named below with powers to produce and undersign this declaration.

For and on behalf of:

Full name:

Full Fiscal address:

Portuguese Tax Identification
Number (TIN) *(for CBF
customers only)*:

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date