

One-Time Certificate for French securities

Please mail the completed and signed certificate to:

Clearstream Services Prague Branch
Attn: Tax Services Prague
Futurama Business Park
Building B
Sokolovská 662/136b
18600 Prague 8
Czech Republic

LuxCSD¹ account(s): _____ (the "Account(s)")

We, the undersigned client of LuxCSD may hold from time to time in our securities Account(s) with LuxCSD, securities issued by entities organised, resident or incorporated under the laws of France (the "Securities").

For the purposes of ensuring that relief from French withholding tax is granted on certain dividend payments, we hereby certify that (tick one box and complete as appropriate):

1. Segregated account per beneficial owner

We hereby certify that:

We hold all Securities exclusively for the following sole beneficial owner (including ourselves if applicable) who:

- qualify as the beneficial owner for tax purposes and are entitled to any related tax relief claimed, based on the applicable tax laws and regulations in the French market;
- such related tax relief entitlement to any related tax relief is valid for any such Securities sourced in the French market already held on the Account or to be held in the future in the Account;
- such related tax relief entitlement to any related tax relief is not restricted by any contractual obligation such as a lending or collateral arrangement

Beneficial owner details:

Full name: _____

Full address for tax purposes: _____

Tax ID: _____

Status: _____

¹ LuxCSD refers to LuxCSD with registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-154449

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Please select the status of the beneficial owner:

☐ **Double taxation treaty**

- ☐ 1.1 Resident for tax purposes in _____ and that is entitled to application of the **standard** withholding tax rate provided under the relevant **Double Taxation Treaty** with France and the country of residence of the beneficial owners (the "**Treaty**").

By confirming the applicability of the standard rate, we further confirm that any relevant tests provided for within the Treaty, and this includes but is not limited to: type of investor; size of holding; beneficial ownership; any limitation of benefits provision etc, are met.

Please note that in applying the standard rate, no additional assessment has been made by LuxCSD on whether a different rate of withholding tax could apply.

OR

- ☐ 1.2 Resident for tax purposes in _____ and that is entitled to application of the withholding tax at the reduced rate of _____ %, according to the article _____ of the **Treaty**.

☐ **Domestic tax law**

- ☐ 1.3 Foreign entities qualifying for tax exemption (EU parent company, central bank, etc.) (**0%** rate applied);

OR

- ☐ 1.4 Foreign individuals (**12,8%** rate applied)

OR

- ☐ 1.5 Qualifying foreign collective investment vehicles (CIV) (**0%** or **15%** rate applied)

OR

- ☐ 1.6 Non-Profit Organisations (**15%** rate applied).

We undertake to notify LuxCSD via an authenticated means of communication (for example, MT599), 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 LuxCSD 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 and we appoint LuxCSD to request a reduced rate of French withholding tax on our entire position.

Furthermore, we acknowledge that:

In order to receive dividend payments with the reduced rate, we must provide LuxCSD by the prescribed deadlines with a valid Form 5000 for treaty benefits, or the appropriate tax certification for French domestic legislation benefits, and any other tax documentation required from time to time.

This standing instruction is valid only for mandatory dividend distributions that covers Stock dividend, Cash dividend proceeds and Cash default option of Choice dividend proceeds.

2. Omnibus account

We hold all Securities for several beneficial owners, excluding ourselves, that are:

- ☐ 2.1 entitled to application of the same reduced withholding tax rate, that is _____ %, with respect to dividends paid on the Securities according to the **Double Taxation Treaty** concluded between France and their respective countries of residence or based on the provisions of the **French legislation**.

We undertake to notify LuxCSD via an authenticated mean of communication, 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 LuxCSD to consider by default, for each relevant dividend payment date, our entire holding of Securities settled on Record Date in our Account/Sub-Account) as being beneficially owned by beneficial owners eligible for reduced tax rate of _____ %

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and we appoint LuxCSD to request this reduced rate of French withholding tax on our entire position. Furthermore, we acknowledge that:

- In order to receive the appropriate reduced rates on a portion or portions of the income paid or credited on the property in the Account, we must provide LuxCSD by the prescribed deadlines with:
 - o Valid Forms 5000 for treaty benefits, or the appropriate tax certifications for French domestic legislation benefits, and any other tax documentation required from time to time for each eligible final beneficial owner, and
 - o A List of Beneficial Owners in the relevant form for each relevant dividend payment date in addition to all other required certification. Any such List of Beneficial Owners in the relevant form provided for one dividend payment date shall be valid only for a given dividend payment date and shall not be valid for any subsequent dividend payment date related to the Securities that we may hold in our Account(s).
- This standing instruction is valid only for mandatory dividend proceeds that covers Stock dividend, Cash dividend proceeds and cash default option of Choice dividend.

OR

- ☐ 2.2 entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Securities according to the **Double Taxation Treaty** concluded between France and their respective countries of residence or based on the provisions of the **French legislation**.

We acknowledge that, in order to receive the appropriate reduced rate on a portion or portions of the income paid or credited on the property in the Account, we must provide LuxCSD by the prescribed deadlines with:

- Valid Forms 5000 for treaty benefits, or the appropriate tax certifications for French domestic legislation benefits, and any other tax documentation required from time to time for each eligible final beneficial owner, and
- A Tax breakdown for each relevant dividend payment date and indicating our total holding and the total positions per each requested reduced tax rate, and
- A List of Beneficial Owners in the relevant form for each relevant dividend payment date. Any such List of Beneficial Owners in the relevant form provided for one dividend payment date shall be valid only for that given dividend payment date and shall not be valid for any subsequent dividend payment date related to the Securities that we may hold in our Account(s).

We irrevocably authorise LuxCSD to act on the information contained in this certificate. We hereby appoint LuxCSD and, if applicable, LuxCSD's depository for the Securities 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 French authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby undertake to notify LuxCSD promptly upon receipt of any information that would render any statement in this certificate or in the documents submitted from time to time in relation to the Securities untrue or incomplete. We hereby warrant on a continuing basis that each of the signatories hereto, and with respect to all documents submitted from time to time in relation to the Securities, has full power and authority to sign on behalf of the below-mentioned client of LuxCSD.

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 or any other certification or any additional information provided in connection to the Securities.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid for 5 years as from that date unless terminated by not less than ten (10) business days' written notice to LuxCSD served to the above-mentioned address. Upon expiration of the validity, we undertake to provide Clearstream with a renewed One-Time Certificate.

This One-Time Certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg shall have exclusive jurisdiction for all legal proceedings relating thereto.

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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 client named below.

For and on behalf of:

Name of LuxCSD client:

Address:

Client account number:

Authorised signatories:

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (DD/MM/YYYY)