

One-Time Certificate for Estonian equities

Please mail the completed and signed certificate to:

Clearstream Services Prague Branch
Tax Services Prague
Futurama Business Park
Building B
Sokolovska 662/136b
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 Account, Estonian equities that are subject to Estonian withholding tax (the "Securities").

For the purposes of ensuring compliance with the disclosure requirements and that relief at source or, if applicable, quick refund of Estonian withholding tax is granted on certain dividend payments, we hereby certify that (*tick one box only*):

- We apply for **relief at source based on standing instruction only** and hold the Securities exclusively for ourselves or on behalf of one single beneficial owner. We are/the single beneficial owner is a legal entity:
- Not resident in Estonia; or
 - Resident in Estonia^a.

We undertake to notify Clearstream Banking via authenticated means of communication, before the applicable deadline for relief at source, 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, on each relevant dividend payment date, our entire holding of Securities as being beneficially owned by ourselves or on behalf of the single eligible beneficial owner and we appoint Clearstream Banking to request exemption from Estonian withholding tax on our entire position.

- We apply for **relief at source based on standing instruction only** and hold the Securities exclusively on behalf of several beneficial owners (excluding ourselves) that are all legal entities and either:
- Not resident in Estonia; or/and
 - Resident in Estonia^a.

We undertake to notify Clearstream Banking via authenticated means of communication before the applicable deadline for relief at source 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, on each relevant dividend payment date, our entire holding as being beneficially owned by beneficial owners eligible for tax exemption as per above data and we appoint Clearstream Banking to request exemption of withholding tax on our behalf.

a. Resident companies do not pay income tax on received income until they distribute that income in the form of dividends.

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¹ "Clearstream Banking" refers to (i) 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 (ii) Clearstream Banking AG (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) with 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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We apply for **tax exemption at source for legal entities only** and hold the Securities on behalf of several beneficial owners (excluding ourselves) that are eligible or not to obtain relief of withholding tax according to the Estonian legislation.

We undertake to provide to Clearstream Banking, before each relevant dividend payment date and by the prescribed deadlines, via SWIFT, Xact or CreationOnline message, a breakdown of holdings indicating:

- ISIN,
- Corporate Action ID,
- Our Clearstream Banking account number,
- Our total holding,
- Total number of shares or nominal value of securities held by legal persons and for which exemption of Estonian withholding tax is required,
- Total number of shares or nominal value of securities held by natural persons and for which the maximum rate of Estonian withholding tax must apply.

Any such breakdown of holdings provided for one dividend payment date is valid only for that given dividend payment date and shall not be valid for any subsequent dividend payment date related to Securities that we may hold in our Account.

We acknowledge that all declared positions must be accurate on the relevant record date at 19:00 CET. We agree that any discrepancy between the declared positions and our total holding visible in Clearstream Banking books will have as result the application of the maximum Estonian tax rate. Furthermore, if no breakdown of holdings is received by Clearstream Banking by the prescribed deadline, we acknowledge and agree that our total holding will be considered as uncertified and, as a consequence, the maximum Estonian tax rate will be applied at source.

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We apply for **quick refund of withholding tax only** and hold the Securities for several beneficial owners that are:

- individuals and entitled to application of withholding tax at a reduced rate according to the Double Taxation Treaty ("DTT") concluded between Estonia and their respective countries of residence, or/and
- legal entities and entitled to tax exemption based on the provisions of the Estonian legislation.

We acknowledge that, in order to recover the tax amount over withheld at source, we must provide Clearstream Banking by the prescribed deadlines with:

- a Breakdown of Holdings indicating:
 - ISIN;
 - Corporate Action ID;
 - Clearstream Banking customer account number;
 - Total number of shares or nominal value of securities held on the account on payment date;

For beneficial owners that are legal entities:

- The total holdings for which QR is required;

For individual beneficial owners DTT residents:

- The total holdings for which QR is required;
- For each eligible individual beneficial owner applying for QR:
 - Full name,
 - Personal identification number (or date of birth),
 - Full fiscal address,
 - Number of shares,
 - Applicable treaty tax rate
- The total position of remaining undisclosed holders.

And

- For individuals DTT residents only:
 - Valid Certificate of Residence
 - Declaration of Beneficial Ownership.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking 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 Estonian 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.

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We accept:

- ii) to ensure that the beneficial owners for which tax exemption is requested, are indeed eligible for it and are complying with their legal obligations;
- iii) 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 to it; and
- iv) to indemnify and hold harmless Clearstream Banking in respect of any amounts described in ii) above, including amounts for reasonable attorneys' and accountants' fees, and all costs and expenses related to the investigation of the claims and the preparation of responses and other materials, and information related to any such claims. One-Time Certificate for Estonian equities(cont.)

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.

We acknowledge that, to comply with the requirements of the Estonian Tax Law, Clearstream Banking may be required to disclose our or/and the beneficial owner's identity and holdings for any dividend event. We undertake to provide Clearstream Banking, promptly upon request at any time, with such information as may be necessary to substantiate the accuracy of the statements contained herein, including but not limited to and, if required:

- A valid proof of tax residence from the beneficial owner(s) for whom we have previously applied for a reduced tax rate; and
- Any other tax documentation requested from time to time.

We further represent and warrant to Clearstream Banking that, in the event that we close our Account with

Clearstream Banking, we must submit to Clearstream Banking, immediately, from each beneficial owner for whom we have previously applied for a reduced tax rate on the Securities in the Account, valid certification, including but not limited to the one mentioned above.

This One-Time Certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. customers) and Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) shall have exclusive jurisdiction for all legal proceedings relating thereto.

For and on behalf of:

Full name of Clearstream Banking customer: _____

Full address for tax purposes: _____

Tax Identification Number (if available): _____

By (authorised signature/s):

Authorised Signature

Name

Title

Place

Authorised Signature

Name

Title

Date