

Letter of request to Clearstream for reclaim of Finnish withholding tax

Please mail the completed and signed certificate to:

Clearstream Services Prague
BranchTax Services Prague
Futurama Business Park
Building B
Sokolovska 662/136b
18600 Prague 8
Czech Republic

Clearstream¹ account: _____ (the "Account")

Dear Sir/Madam,

We refer to the following dividend payment on the following security:

Type of security
(bearer share, registered share): _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Dividend payment date: _____

Our Account with Clearstream was credited with the above dividend under deduction of the maximum standard rate of Finnish withholding tax on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: _____

Residence of beneficial owner
(full address): _____

Quantity of securities: _____

Total dividend amount received,
net of withholding tax: _____

¹ Clearstream 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 Europe AG (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

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We hereby request that Clearstream forward our application to the Finnish Tax Authorities for a refund of EUR _____ of withholding tax, to which the beneficial owner is entitled by virtue of

(tick **one** box only and complete as necessary):

- The Double Taxation Treaty between Finland and _____; or
- The Certificate of Exemption for recognised Tax-Exempt Organisations;
- Being a European Economic Area (EEA) resident of the following type (tick one box only):
 - Exempt corporation
 - Corporation (15%)
 - Exempt charity
 - Individual (21%)
 - Exempt foreign investment fund
- Being a non-treaty corporation eligible for 20%.

Please credit the refunded withholding tax to Clearstream account reference _____ upon receipt from the Finnish Tax Authorities.

Request for Clearstream credit advice: (please tick the box if appropriate):

- We hereby request that Clearstream issues a credit advice reflecting our entire holding on the Account and the tax withheld at the maximum rate for the above-mentioned income payment.
We hereby authorise and instruct Clearstream to attach such credit advice to the above reclaim request, which will be forwarded to the Finnish Tax Authorities.
We further acknowledge and agree that a fee will be charged by Clearstream to our Account according to the stipulations of the appropriate Clearstream Fee Schedule.

With regards to the above, we hereby acknowledge and agree that:

- In case the withholding tax is refunded by the Finnish Tax Authorities directly on the cash account of the beneficial owner, we undertake to inform Clearstream immediately after the receipt of the funds by the beneficial owner. Additionally, we acknowledge that Clearstream reserves the right to stop the service if we fail to comply with this undertaking in a repeating manner;
- The tax reclaim service offered by Clearstream and by the agent for the Security may be subject to changes depending on the Finnish Tax Authorities requirements;
- Neither Clearstream nor the agent guarantee the acceptance of the reclaim or payment of the refund by the relevant Tax Authorities; and
- Clearstream shall not at any time be held liable for any loss or damage caused by the tax reclaim procedure and shall be held harmless in respect of any liability arising from any action taken in relation to the tax reclaim procedure.

We assume full responsibility for the accuracy, completeness and validity of the information contained in this Letter of Request and will hold Clearstream harmless for any claim or liability in relation to the content of this Letter of Request.

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 Security has full power and authority to sign on behalf of the client of Clearstream mentioned below.

We understand and agree that signing this Letter of Request does not guarantee a tax refund.

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

Yours faithfully,

Authorised signatories:

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (DD/MM/YYYY)

We attach:

- The completed and signed Form VEROH 6203 Application for Refund of Finnish Withholding Tax; and
- Other documentation as required by the Clearstream procedure.