

One-Time Certificate – U.S. Financial Institution – Third Party Accounts

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

With respect to Clearstream¹ account number(s) _____ (the
“Account(s)”) _____

we hereby certify that, with respect to all Securities that are, or may be, held in the Account(s) from time to time and to all Chapter 4 Withholdable payments and/or Chapter 3 Reportable payments paid on such securities that are U.S. Securities:

We are a U.S. Corporation or Partnership and, with respect to U.S. Securities that are, or may be, held in the Account(s) from time to time, we are not acting as a Qualified Intermediary (QI) through a branch outside the U.S.A.

With regard to Chapters 3 and 4 of the Code, we endorse due diligence, withholding and reporting responsibilities as applicable and required by our status.

Our taxpayer identification number (TIN) is: _____

Attached is **Form W-9**, duly completed in our name confirming our status under Chapters 3 and 4 of the Code.

Notifications

We undertake to notify Clearstream at the latest by 10:00 Central European Time two (2) business days prior to any relevant Payment Date of any balance of the Securities that is not covered by this one-time certificate or by the attached IRSForm(s) or documentation.

We hereby undertake to notify Clearstream promptly, and at the latest within thirty (30) calendar days, of any changes to the information included in this one-time certificate or the attached forms and documentation to which this instruction refers.

We hereby undertake to provide Clearstream, within its deadline, with any additional statements, certifications, Forms, documentation or information that may be required under i) the Code or the regulations thereunder or ii) under the Luxembourg-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder (for Clearstream Banking S.A. clients) or iii) under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) .

We hereby acknowledge and agree that in case of erroneous Chapter 4 status classification provided by ourselves, Clearstream will be required, as of ninety (90) calendar days starting at the date when the erroneous claim was made, to withhold on future payments, if any, the amount of tax that should have been withheld during this ninety (90) calendar days period.

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) 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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Reporting

We hereby acknowledge and agree that Clearstream and Clearstream's U.S. Tax Reporting Agent are authorised to collect and forward any necessary information or documents in connection with the Securities to the IRS to the strict extent required under Chapter 3, Chapter 4 (if applicable) and Chapter 61 of the Code and the regulations thereunder.

We similarly agree that Clearstream will collect and forward the required information or documents to other persons holding the relevant Securities for the account of Clearstream or from whom Clearstream receives payments on such Securities.

We irrevocably authorise Clearstream to disclose this certificate or any copy, attachments, or related information to the interested party, in the event of or threat of administrative or legal proceedings, an official inquiry or request of the IRS or other relevant authority, in which or to which this one-time certificate (including any certificate, Form, document or other information referred to herein) is, or would be, relevant.

We acknowledge and agree that Clearstream may disclose i) to the Luxembourg tax authorities the information or documents required to be collected and/or reported by Clearstream under the Luxembourg-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder (for Clearstream Banking S.A. clients) or ii) to the German tax authorities the information or documents required to be collected and/or reported by Clearstream under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients).

Undertakings

We agree irrevocably that, in the event that:

- i) we fail to deliver any certificate, Form or document necessary under the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2022-43 as amended, the Luxembourg-U.S.A. Intergovernmental Agreement (for Clearstream Banking S.A. clients), the Germany-U.S.A. Intergovernmental Agreement (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) or implementing legislation or regulations thereunder or Clearstream Governing Documents; or
- ii) this certificate or any certificate, Form or information referred to herein and delivered by us to Clearstream is incorrect, outdated, incomplete or invalid for any reason within our control or within our knowledge;

then we shall indemnify Clearstream for any resulting loss, claim, liability, or expense. This includes penalties and resulting additions to tax and interest thereon (and reasonable expenses of counsel). Moreover, Clearstream may charge our account or otherwise reclaim from us, and we will pay Clearstream on demand the amount of such charge or loss and any other expenses incurred by Clearstream in pursuing their claim.

We understand that:

- i) If this certificate or any attached or connected certificate, Form or document or any information furnished by us is found to be false, we may be liable for damages and could also be subject to such other sanctions as may be determined by the Secretary of the U.S. Department of the Treasury or the IRS or by the competent Luxembourg authority under the Luxembourg-U.S.A. Intergovernmental Agreement (for Clearstream Banking S.A. clients) or by the competent German authority under the Germany-U.S.A. Intergovernmental Agreement (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) or implementing legislation or regulations thereunder; and
- ii) The U.S. Department of the Treasury or the IRS or the competent Luxembourg authority under the Luxembourg-U.S.A. Intergovernmental Agreement (for Clearstream Banking S.A. clients) or the competent German authority under the Germany-U.S.A. Intergovernmental Agreement (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG) or implementing legislation or regulations thereunder to which we are subject may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax under Chapter 4 of the Code on any withholdable payment credited to our account.

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- iii) Similarly, the U.S. Department of the Treasury or the IRS may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax on payments to us of interest that would otherwise qualify for exemption from such tax as “portfolio interest” within the meaning of sections 871(h) and 881(c) of the Code. The U.S. Department of the Treasury or the IRS may further determine that any certificate or statement given by us will be ineffectual in the preclusion of or entitlement to a reduction of the imposition of the 30% U.S. withholding tax on payments to us of dividends within the meaning of the Code.
- iv) In case Clearstream receives the income distributed by the Securities net of U.S. withholding taxes (due to the absence of U.S. tax services offered by Clearstream's upstream agents), Clearstream will not offer any U.S. tax relief at source nor reclaim service on such specific income payment. Any reclaim of U.S. withholding taxes will have to be applied directly to the IRS.

Definitions and abbreviations

For the purposes of this One-Time Certificate:

- “Beneficial Owner” means, with respect to a Security, any person that under sections 871(h)(2)(B)(ii) and 881(c)(2)(B)(ii) of the Code is considered to be the beneficial owner of that Security.
- “Chapter 3 Reportable payment” means any income paid to the account and that is considered as falling under U.S. withholding and reporting as per Chapter 3 / Chapter 61 of the Code and regulations issued thereunder.
- “Code” means the U.S. Internal Revenue Code of 1986 as amended. Any reference to any section of the Code shall mean such section of any successor provisions.
- “Form” means an IRS form, or such successor form as shall be adopted from time to time by the IRS and any substantially similar substitute form as may be permitted by the Code or the regulations thereunder.
- “Withholdable payment” means any payment of fixed or determinable annual or periodical gains, profits, and income from sources within the U.S., to the extent treated as a withholdable payment in Chapter 4 of the Code and regulations issued thereunder.

All terms that are used and not defined herein shall have the meanings given to them in the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2022-43 as amended, the Luxembourg-U.S.A Intergovernmental Agreement (for Clearstream Banking S.A. clients), the Germany-U.S.A. Intergovernmental Agreement (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) or implementing legislation or regulations thereunder and Clearstream's Governing Documents.

Certification

This statement forms an integral part of the attached withholding certificate. We hereby certify, under penalties of perjury, that the above information is true, correct, and complete and that I am/we are an (the) authorised representative(s) of the Client named below.

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 Clearstream 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 (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.

It must be noted that, by reference, any information contained on any underlying withholding certificates associated with the account for which this One-Time Certificate is submitted is an integral part of this One-Time Certificate.

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For and on behalf of:

Name of Clearstream client:

Address:

Client account number:

Authorised signatories:

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (MM/DD/YYYY)