

## German Tax Reclaim Service: Application Form of Clearstream Europe AG

This Clearstream Europe AG application form (the “**Application Form**”) for the German Tax Reclaim Service, as defined in Appendix A hereto, is entered into between:

Company name	_____
Registered address	_____ _____
City	_____
Postcode	_____
Country	_____
Telephone	_____
Email	_____
Clearstream Europe Account Number / Business Partner ID	_____
Xact Organisational Unit	_____

herein referred to as the “**Client**”, and

Clearstream Europe AG registered at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500, herein referred to as “**Clearstream Europe**”.

(jointly, the “**Parties**”)

Whereby the Client, by completing and signing this Application Form:

- wishes to access to the German Tax Reclaim Service provided by Clearstream Europe in accordance with the *German Tax Reclaim Service Terms and Conditions* included in Appendix A hereto, detailing the terms, conditions, and scope of the German Tax Reclaim Service (the “**T&C**”);
- expressly confirms having received, read and understood the T&C; and
- expressly agrees to be bound by the T&C for the entire duration of the German Tax Reclaim Service and for each instance in which the Client requests the German Tax Reclaim Service.

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For and on behalf of: \_\_\_\_\_

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

## Appendix A to the German Tax Reclaim Service Application Form of Clearstream Europe AG:

### German Tax Reclaim Service Terms and Conditions

The purpose of these T&C is to define the terms, responsibilities, and liabilities of the Parties in relation to the scope of, and Client's use of, the German Tax Reclaim Service, (as defined hereunder).

In addition to the T&C set out in this Appendix A to the Application Form, the Client wishing to access the German Tax Reclaim Service via the Xact Web Portal ("**Xact**"), agrees that terms and conditions of Xact contained in "*Appendix 3. ClearstreamXact Connectivity Agreement*" of the Xact application form (hereinafter, the "**Xact Agreement**"), subscribed by the Client with Clearstream Europe as a condition precedent to access any service in Xact, are incorporated by reference herein.

#### 1. Definitions

For the purposes of these T&C, the following terms shall have the meanings ascribed to them below:

- "Provided Information" shall mean, collectively, the Required Information and the Required Documentation.
- "Required Documentation" shall mean the set of documents the Client provides for a specific tax reclaim request, which the Client shall submit either (a) by uploading the relevant set of documents on Xact, or (b) by sending the relevant set of documents via email. This set of documents includes, at a minimum:
  - a) Tax Voucher: The official tax voucher referring to the income event;
  - b) Excel Template: The completed Excel template as provided by Clearstream Europe or its designated third party (e.g., Divizend);
  - c) Certificate of Residence: A valid certificate of residence for the beneficial owner, in a format acceptable to the German tax authorities; and
  - d) Power of Attorney: A valid and duly authorized Power of Attorney based on the template provided by the German tax authorities, granting the necessary authority to Clearstream Europe.
- "Required Information" shall mean all beneficial owner details and dividend payment information the Client provides to Clearstream Europe for a specific reclaim request, either

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(a) by entering it into the Xact Tax Reclaim Form, or (b) by completing and submitting as attachment via email the Tax Reclaim Form attached as Appendix B hereto.

- "German Tax Reclaim Service" or "Service" shall mean the service provided by Clearstream Europe to the Client, consisting exclusively of the provision of administrative assistance, and never under any circumstance of any sort of tax advisory, and including: (i) the provision of the Xact Tax Reclaim Form (for Xact Clients) or Tax Reclaim Form attached as Appendix B to the Application Form (for Non-Xact Clients); (ii) facilitating the onward transmission of the Provided Information to the German tax authorities; (iii) relaying to the Client certain status updates regarding the reclaim application as and when such information is made available to Clearstream Europe; and (iv) crediting to the Client's cash account any refunded amounts that are actually received by and clearly identified to Clearstream Europe.
- "Tax Reclaim Form" shall mean the designated form attached as Appendix B to the Application Form, for the submission of the Required Information, applicable only to Non-Xact Clients.
- "Xact Tax Reclaim Form" shall mean the designated digital form on Xact for the submission of the Required Information applicable only to Xact Clients.
- "Xact Client" shall mean a Client who is a party to the Xact Agreement and who, for the purposes of these T&C, requests the Service to be provided in Xact by submitting the Required Information and Required Documentation via the Xact Tax Reclaim Form.
- "Non-Xact Client" shall mean a Client who is not a party to the Xact Agreement, and who, for the purposes of these T&C, requests the Service to be provided out of Xact by submitting the Required Information via a completed Appendix B and and Required Documentation as attachment via email.

## 2. Client Warranties and Data Responsibility

2.1 The Client assumes full, final, and exclusive responsibility for the accuracy, completeness, and legal sufficiency of all Provided Information, as well as for all instructions, decisions, and actions taken based on such Provided Information. This responsibility applies irrespective of whether the Provided Information was originally entered by the Client or was pre-populated by Clearstream Europe for the Client's convenience. The Client represents and warrants that all such Provided Information is and shall remain compliant with the requirements of applicable German tax law.

2.2 The Client acknowledges that while Clearstream Europe reserves the right, at its sole discretion, to perform limited administrative checks, it is under no contractual obligation to investigate, verify, or validate such Provided Information, and any decision by Clearstream Europe to transmit the Provided Information shall not constitute a confirmation of its validity or sufficiency.

2.3 In the event that the Client or the beneficial owner receives a tax refund directly from the German tax authorities that is the subject of a Service Request, the Client undertakes to inform Clearstream Europe immediately and in writing of such receipt. The Client acknowledges that Clearstream Europe reserves the right to charge the applicable Service fees irrespective of the payment channel.

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2.4 To request the Service, possible exclusively following the Client's subscription of the Application Form and this Appendix A, the Client shall either:

- a) complete and submit the Xact Tax Reclaim Form, alongside the Required Documentation, via Xact, when the Client is a Xact Client; or
- b) complete and submit the Tax Reclaim Form attached as Appendix B hereto, alongside the Required Documentation, as attachment via email, when the Client is a Non-Xact Client.

(each a "Service Request")

2.5 Clearstream Europe reserves the right to request further information or documentation as may be required by the German tax authorities or market practice.

2.6 The Client's action of submitting the Service Request shall constitute a formal and irrevocable request for Clearstream Europe to initiate the tax reclaim request with the German tax authorities based on the Provided Information. Furthermore, by submitting the Service Request, the Client represents and warrants that the beneficial owner is entitled to the refund amount claimed by virtue of the specific Double Taxation Treaty indicated by the Client in the Provided Information.

2.7 The Xact Client, hereby represents and warrants to Clearstream Europe that the Client is and shall remain, for the duration of its use of the Service, a party to a valid and effective Xact Agreement and consequently acknowledges and agrees that the existence and maintenance of such Xact Agreement is a condition precedent to Clearstream Europe's acceptance of the Client's application to the German Tax Reclaim Service and to any obligation for Clearstream Europe to provide the Service to the Client.

2.8 The Client acknowledges that in providing the Service, Clearstream Europe acts exclusively as an administrative facilitator and never, under any circumstance, as a tax advisor.

2.9 The Client further acknowledges that German tax laws and administrative practices are subject to change and reinterpretation (the "Changes") and that, while Clearstream Europe may, at its own initiative and under no obligation, use reasonable commercial efforts to adapt the Service and the Provided Information to significant and publicly announced Changes, it shall not be liable for any failure or delay in doing so. The ultimate responsibility for ensuring the compliance and validity *vis-à-vis* the German tax law requirements applicable to any Service Request and related Provided Information at the time of each tax reclaim submission pursuant to the Service, remains solely with the Client.

2.10 In any case where the foreseen final tax rate of the underlying investment income is less than 15 percent by application of a double taxation treaty and Section 50j para 1 to 4 of the German Income Tax Act applies, the Client hereby warrants that the beneficial owner confirmed bearing the risk of value decrease of the shares or profit participation certificates to the extent of at least 70 percent, taking into account conflicting claims and claims of related parties (minimum value change risk).

### 3. Limitation of Liability and Responsibility

3.1 No Liability for Data and Service Outcome: Subject to clause 3.5 of these T&C, neither Clearstream Europe, its Affiliates, nor any agent shall in any way be liable to the Client, whether in contract (including under an indemnity), in tort (including negligence), under a warranty, under statute or otherwise, in respect of any loss or damage suffered by the Client based solely on or in connection with: (i) any inaccuracy, error, or omission, regardless of cause, in the Provided Information (including in any pre-populated data); or (ii) any advice, opinion, or course of action (or inaction) of the Client made or taken in reliance of, or based on, the Service; or (iii) the acceptance, rejection, or processing of the reclaim application by the relevant German tax authorities. Clearstream Europe does not guarantee the success of any tax reclaim application or the payment of any refund.

3.2 Aggregate Liability: Subject to clause 3.5 below, Clearstream Europe's entire liability to the Client in respect of any breach of its contractual obligations arising under these T&C, any representation, or tortious act or omission, including negligence, shall be limited to financial compensation up to a sum not to exceed the aggregate of the fees actually paid by the Client to Clearstream Europe for the Service in the twelve (12) months immediately preceding the date of the claim.

3.3 Consequential Damages: Under no circumstances will Clearstream Europe have any liability arising from contract, tort (including negligence), or otherwise for any indirect, incidental, special, or consequential losses or damages arising under these T&C, including loss of profits, regardless of whether such damages could have been foreseen or prevented.

3.4 Events beyond reasonable control: Clearstream Europe will not be liable for any failure or delay in performing its obligations arising from these T&C due to causes beyond its reasonable control. Such causes shall include, but not be limited to, acts of God, war, acts of terrorism, riots, civil commotions, governmental actions (including lockdowns or sanctions), epidemics, pandemics, fire, flood, explosions, failure of a third-party telecommunications or electricity provider, and widespread industrial disputes.

3.5 Exclusions from Limitations: Nothing in these T&C will exclude or limit any liability of Clearstream Europe for fraud, gross negligence, or wilful misconduct.

### 4. Indemnification

4.1 Indemnity: The Client hereby indemnifies and agrees to hold harmless Clearstream Europe, its Affiliates, and their respective directors, officers, agents, and employees ("**Clearstream Indemnitees**") from and against any and all losses, liabilities, damages, claims, expenses, costs, and penalties (including reasonable attorneys' fees) arising as a result of any claim, suit, or proceeding brought by any third party against any Clearstream Indemnitee in connection with: (i) the Client's use of the Service in breach of these T&C or, for the Xact Client, the terms of the Xact Agreement; or (ii) the content, inaccuracy, or incompleteness of the Provided Information.

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4.2 Exemption from Indemnity: The Client shall not be obliged to indemnify any of the Clearstream Indemnitees under clause 4.1 to the extent any loss, liability, or cost arises directly from the fraud, gross negligence, or wilful misconduct of the relevant Clearstream Indemnitee.

## 5. General Provisions

5.1 Capitalised terms and expressions used and not otherwise defined in these T&C shall have the same meaning ascribed to them in the Application Form, Clearstream Europe General Terms and Conditions or, for Xact Clients, in the Xact Agreement.

5.2 In the event of any conflict or inconsistency between the provisions of these T&C and the other provisions of the Xact Agreement to which the Xact Client is a party, the provisions of these T&C shall prevail with respect to the subject matter hereof.

5.3 All other terms and conditions of General Terms and Conditions of Clearstream Europe and, for Xact Clients, the Xact Agreement, shall remain in full force and effect.

5.4 These T&C shall be governed by and construed in accordance with the laws of the Federal Republic of Germany, and the Parties submit to the non-exclusive jurisdiction of the competent courts of Frankfurt am Main, Germany.

5.5 Clearstream Europe reserves the right to modify the processes, documentation requirements, or technical specifications of the Service at any time to comply with changes in market practice or the requirements of the German tax authorities.

## 6. Termination and Suspension

6.1 Clearstream Europe reserves the right to suspend or terminate the Client's access to the Service with immediate effect upon written notice if the Client is in material breach of these T&C, including but not limited to, the repeated submission of incomplete or inaccurate information or the failure to comply with its obligations under Clause 2.3.

## Appendix B to the German Tax Reclaim Service Application Form of Clearstream Europe AG:

### Tax Reclaim Form

Dear Sir/Madam:

Pursuant to the German Tax Reclaim Service Application Form of Clearstream Europe AG subscribed by \_\_\_\_\_ (“us” or “we”), Clearstream Europe account number \_\_\_\_\_ (the “Account”), on \_\_\_\_\_, with Clearstream Europe, and subject to the terms and conditions of the Service contained in Appendix A to the Application Form thereto, we refer to the following dividend payment on the following security:

Type of security (bearer share, registered share): \_\_\_\_\_

Issuer of security: \_\_\_\_\_

Security code (ISIN or Common Code): \_\_\_\_\_

Dividend payment date: \_\_\_\_\_

Our Account with Clearstream Europe was credited with the above dividend under deduction of the maximum standard rate of German 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: \_\_\_\_\_

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Total dividend amount received, net of withholding tax: \_\_\_\_\_

We hereby request that Clearstream Europe forward our application to the German tax authorities for a refund of EUR \_\_\_\_\_ of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between Germany and \_\_\_\_\_.

Please credit the refunded withholding tax to the Clearstream Europe account reference \_\_\_\_\_ upon receipt from the German tax authorities.

Capitalised terms and expressions used and not otherwise defined in this Appendix B, shall have the same meaning ascribed to them in the Application Form and Appendix A thereto.

For and on behalf of: \_\_\_\_\_

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
Date (MM/DD/YYYY)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature