

## One-Time Certificate for Swedish 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 Europe<sup>1</sup> account: \_\_\_\_\_ (the "Account")

The undersigned client of Clearstream Europe may hold from time to time in its securities Account with Clearstream Europe equities issued by entities organised under the laws of Sweden (the "Securities").

In order to ensure that relief at source from Swedish withholding tax is granted on certain dividend payments, or if applicable, that the quick refund of Swedish withholding tax is granted on dividend payments, we hereby certify that either *(tick the applicable box and complete as appropriate)*:

### A. Segregated account per beneficial owner

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

Full name of beneficial owner: \_\_\_\_\_

Full address of beneficial owner for tax purposes:  
\_\_\_\_\_

We further certify that, in the event the Securities are held by us in our capacity as beneficial owner:

- we qualify as the beneficial owner for tax purposes and are entitled to any related tax relief at source or quick refund claimed, based on the applicable tax laws and regulations in the Swedish market;
- such related tax relief entitlement to any related tax relief at source or quick refund is valid for any such Securities sourced in the Swedish 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 at source or quick refund is not restricted by any contractual obligation such as a lending or collateral arrangement

We further certify that the sole beneficial owner of any such Securities that we may hold from time to time in the Account is:

- A.1 Resident for tax purposes in \_\_\_\_\_ and entitled to application of the **standard** withholding tax rate provided under the relevant **Double Tax Treaty** with Sweden (the "Treaty"). By confirming this, we further confirm that any relevant tests provided for within the Treaty and this includes but is not limited to; beneficial ownership; any limitation of benefits provision etc. are met; or
- A.2 Granted tax-exempt status by the Swedish Tax Authorities for the purpose of withholding tax on dividend payments on Securities. We hereby undertake to provide, together with this One-Time Certificate, a Certificate of Exemption issued by the Swedish Tax Authorities; or

<sup>1</sup> Clearstream Europe refers to Clearstream Europe AG 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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- A.3 A fund established in accordance with the UCITS directive (2009/65/EC). We hereby undertake to provide Clearstream Europe, together with this One-Time Certificate, with a certificate, issued by the local authority similar to the Swedish Financial Supervisory Authority, stating that we are qualified under the UCITS IV Directive (2009/65/EC); or
- A.4 A non-UCITS fund authorised by the Swedish Financial Supervisory Authority to market and sell units of the fund in Sweden. We hereby undertake to provide Clearstream Europe, together with this One-Time Certificate, with a certificate from the Swedish Financial Supervisory Authority, stating that we are authorised to market and sell units of the fund in Sweden; or
- A.5 Tax-exempt under the EU Parent Subsidiary Directive 2011/96/EU (**only quick refund possible**). We hereby undertake to provide, together with this One-Time Certificate:
- A per-payment instruction for each relevant dividend payment date; and
  - An annual certificate of tax residence, referring to the payment year in which the dividend took place; and
  - A per-payment confirmation that the beneficial owner is a legal entity as described in annex I part A to the Directive and that it is subject to taxation as described in annex I part B.
  - Other supporting documentation, upon request.

We acknowledge that all documentation is subject to pre-approval by Clearstream Europe's local depository before it can be used for applying any withholding tax exemption to the relevant dividend payment.

Given the above pre-approval process, in the absence of any gross negligence, Clearstream Europe accepts no responsibility if the requested exemption via quick refund is rejected by its local depository and/or relevant tax authorities and/or if the market deadline for quick refund has passed due to the pre-approval process and/or any request for additional documentation during the pre-approval process and, more generally, caused by any event outside Clearstream Europe's reasonable control.

### B. Omnibus account

We hereby certify that we are not the beneficial owner of any of the Securities that we may hold from time to time in the Account, but hold the Securities for:

- B.1 Beneficial owners that are exclusively resident for tax purposes in \_\_\_\_\_ and that are entitled to application of the **standard** withholding tax rate provided under **the Double Tax Treaty** (the "Treaty") with Sweden. By confirming this, we further confirm that any relevant tests provided for within the Treaty and this includes but is not limited to; beneficial ownership; any limitation of benefits provision etc. are met; or
- B.2 We hold Securities for several beneficial owners resident in different countries and we hereby undertake to provide Clearstream Europe with a per-payment instruction for beneficial owners entitled to relief at source or a quick refund for each relevant dividend payment date. Any such per-payment instruction provided for one dividend payment date shall be valid only for the given dividend payment date and shall not be valid for any subsequent dividend payment date related to Swedish equities that we may hold in our Account.

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We hereby acknowledge that, in order to obtain the appropriate reduced rates, we must submit to Clearstream Europe, in addition to this One-Time Certificate and the per-payment instruction, the following additionally required documentation as indicated per type of beneficial owner:

- **Organisations and foreign governments recognised by the Swedish Tax Authorities as tax-exempt:**
  - A certificate of exemption, issued by the Swedish Tax Authorities, once before the first payment.
- **Funds established in accordance with the UCITS Directive (2009/65/EC):**
  - A certificate, once before the first payment date, issued by the local authority similar to the Swedish Financial Supervisory Authority, stating that we are qualified under the UCITS IV Directive (2009/65/EC).
- **Non-UCITS funds authorised by the Swedish Financial Supervisory Authority to market and sell units of the funds in Sweden:**
  - A certificate, once before the first payment date, from the Swedish Financial Supervisory Authorities, stating that we are authorised to market and sell units of the fund in Sweden.
- **Tax-exempt under the EU Parent Subsidiary Directive 2011/96/EU (only quick refund possible):**
  - An annual certificate of residence, referring to the year in which the dividend payment took place; and
  - A per-payment confirmation that the beneficial owner is a legal entity as described in annex I part A to the Directive and that it is subject to taxation as described in annex I part B.
  - **Other supporting documentation, upon request.**

We acknowledge that all documentation is **subject to pre-approval by Clearstream Europe's local depository** before it can be used for applying any withholding tax exemption to the relevant dividend payment.

Given the above pre-approval process, in the absence of any gross negligence, Clearstream Europe accepts no responsibility if the requested exemption via quick refund is rejected by its local depository and/or relevant tax authorities and/or if the market deadline for quick refund has passed due to the pre-approval process and/or any request for additional documentation during the pre-approval process and, more generally, any event outside Clearstream Europe's reasonable control.

We hereby undertake to provide Clearstream Europe, upon request and within the deadline given by Clearstream Europe, with name, address for tax purposes and quantity of Securities held per payment for each beneficial owner for whom relief at source or quick refund has been applied for through Clearstream Europe.

We irrevocably authorise Clearstream Europe to act on the information contained in this One-Time Certificate. We hereby appoint Clearstream Europe and Clearstream Europe's depository for Swedish equities (the "Depository") as our attorneys-in-fact with authority to collect and forward this Certificate or a copy hereof and any other document submitted in connection herewith to the competent Swedish authorities, including the Swedish Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this Certificate is or would be relevant.

We hereby accept full responsibility if any claims are made for additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this One-Time Certificate and the eventual list of holdings entitled to relief at source or a quick refund and therefore to indemnify Clearstream Europe in respect of any penalties, taxes and interest thereon, levied by the Swedish Tax Authorities or any other authority, or in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this Certificate.

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We understand that, in order to obtain any dividend payment with respect to the Securities either subject to withholding tax at reduced rate or exempt from withholding tax according to a Double Taxation Treaty concluded with Sweden or domestic law, it may be necessary for Clearstream Europe to provide certain information to the Depository, the issuer of the Securities and the Swedish Tax Authorities. We understand that the Swedish authorities may forward the information received from us in connection with this procedure to the tax authorities of the countries of residence of the beneficial owners.

We hereby undertake to notify Clearstream Europe promptly upon receipt of any information that would render any statement in this certificate, or any certificate or statement in a certificate provided pursuant to this certificate, including any list of holdings entitled to relief at source or a quick refund in the relevant form, untrue or incomplete.

We agree to hold harmless and not make any claims against Clearstream Europe for any loss, claim, liability, damage, cost or any expenses whatsoever in relation thereto.

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 Europe served to the above-mentioned address. Upon expiration of the validity, we undertake to provide Clearstream Europe with a renewed One-Time Certificate.

This One-Time Certificate is governed and construed in accordance with the laws of Germany and the courts of Germany shall have exclusive jurisdictions for all legal proceedings relating thereto.

### For and on behalf of:

Name of Clearstream Europe client:

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Address:

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Client Account number:

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### Authorised signatories:

Authorised signature

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Name

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Title

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Place

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Authorised signature

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Name

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Title

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Date (DD/MM/YYYY)

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