

## One-Time Certificate for Polish Securities

Clearstream Operations Prague s.r.o.  
Attn: PTR – Tax Services  
Futurama Business Park Building B  
Sokolovska 662/136b  
CZ-18600 Prague 8  
Czech Republic

Clearstream Banking account(s): \_\_\_\_\_ (the “Account”)

The undersigned customer of Clearstream Banking S.A. (“CBL”) hereby declares that all Polish securities (hereinafter referred to as the “Securities”) held in the Account with CBL, from the date on which this “One-Time Certificate for Polish Securities” is signed, are held by the undersigned either *(please tick **one** box only)*:

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1. **in its capacity as:**

- **the beneficial owner**, eligible for relief at source from Polish withholding tax; **or**
- **intermediary, holding the Securities on behalf of a sole beneficial owner, other than itself**, that is eligible for relief at source from withholding tax according to Polish legislation or under the terms of a Double Taxation Treaty between Poland and its country of residence.

For this beneficial owner, we hereby undertake to provide CBL with a “Certificate of Residence” completed and signed by the beneficial owner’s local tax authorities, before the first relevant income/redemption payment and any specific certificate depending on the beneficial owner’s status. We also undertake to provide CBL with a new “One-Time Certificate for Polish Debt Securities” if, on any record date, we hold any such Securities on behalf of more than one beneficial owner.

OR

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2. **in its capacity as intermediary, holding the Securities on behalf of more than one beneficial owner, including itself if applicable**, some or all of whom are eligible for relief at source from withholding tax according to Polish legislation or under the terms of a Double Taxation Treaty between Poland and their country of residence.

We hereby undertake to provide CBL, for each beneficial owner for whom we request such relief at source, with:

- A “Certificate of Residence”; and
- Any specific certificate depending on the beneficial owner’s status before the first relevant income/redemption payment.

We will furthermore provide CBL with a List of Beneficial Owners indicating the names, addresses and certified holdings of the beneficial owners for whom we request such relief at source and the residual holding to be fully taxed, if any, before each interest payment. Any such list provided for one interest payment date shall be valid only for a given interest payment date and shall not be valid for any subsequent interest payment date related to such Securities that we might hold in our Account. We acknowledge that, if we do not provide a List of Beneficial Owners to CBL before a particular income/redemption payment, the respective payment will be subject to the full rate of withholding tax.

## One-Time Certificate for Polish Securities (cont)

(continued from previous page)

We irrevocably authorise you to act on the information contained in this Certificate. We hereby appoint CBL and CBL's depository in Poland as our attorneys-in-fact with authority to collect and forward this Certificate or a copy thereof, any attachments and any information relating to it to the Polish authorities and/or issuers if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We accept full responsibility and indemnify CBL 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.

We certify, under penalty of perjury, that the above information is true, correct and complete and that we are authorised representatives of the CBL customer named below.

**For and on behalf of:**

Name of the CBL customer: \_\_\_\_\_

Full address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**By (authorised signature/s):**

\_\_\_\_\_  
*Authorised Signature*

\_\_\_\_\_  
*Authorised Signature*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Place*

\_\_\_\_\_  
*Date*