

CBF - One-Time Certificate for Finnish Equities

The certificate should be issued to
Clearstream Banking AG.:
Clearstream Banking AG (CBF)
61 Mergenthalerallee
D-65760 Eschborn
Germany

Please mail the completed and signed Certificate to:

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

Clearstream Banking account: _____ (the "Account")

The undersigned customer of Clearstream Banking may hold from time to time in its securities Account with Clearstream Banking equities issued by entities organised under the laws of Finland (the "securities").

For the purpose of ensuring that exemption, relief at source or quick refund from Finnish withholding tax is granted on certain dividend payments, we hereby certify that either *(tick the applicable box and complete as appropriate)*:

☐ **1. Segregated account per beneficial owner**

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

Full name of beneficial owner: _____

Full address of beneficial owner for tax purposes: _____

Date of birth (individuals only): _____

Tax or company identification number: _____

We hereby certify that the sole beneficial owner of any such securities that we may hold from time to time in the Account *(tick the applicable box and complete as appropriate)*:

- 1.1 ☐ is resident for tax purposes in _____ and is entitled to application of withholding tax at a reduced rate of _____ according to the Double Taxation Treaty concluded between Finland and its country of residence; OR
- 1.2 ☐ has been granted tax-exempt status for the purposes of withholding tax on dividend payments from the Securities by the Finnish Tax Authorities. We hereby undertake to provide, together with this One-Time Certificate, a certificate of exemption issued by the Finnish Tax Authorities; OR
- 1.3 ☐ is a corporation resident in a European Economic Area (EEA) country (other than Liechtenstein) that is eligible for exemption of withholding tax on Finnish dividends according to Finnish legislation.
We hereby undertake to provide, together with this One-Time Certificate, valid Forms 6161e and 6162e;
OR
- 1.4 ☐ is a non-treaty corporation eligible for a 20% withholding tax rate; OR

[Continued on next page]

CBF - One-Time Certificate for Finnish Equities (cont)

(Continued from previous page)

- 1.5 ☐ is a qualifying European Parent Company that is eligible for exemption of withholding tax on Finnish dividends as defined in the Parent-Subsidiary Directive 90/435/EEC.

We hereby undertake to provide, together with this One-Time Certificate, either:

- a valid certificate of residence; and
- a per payment confirmation of holding from the issuing company, confirming the beneficial owner's holding on record date and its eligibility for exemption under the EEC parent subsidiary directive; OR
- a tax at source card, issued by the Finnish Tax Authorities, confirming the beneficial owner's eligibility for exemption under the EEC parent subsidiary directive and that direct investment graded tax rate is applicable.

☐ **2. Omnibus account – Segregated per Double Taxation Treaty**

(This section is only applicable for beneficial owner's that are eligible for a Double Taxation Treaty between 15% and 29%).

We hereby certify that we are not the beneficial owner of all securities that we may hold from time to time in the account, but hold the Securities exclusively for beneficial owners that are resident for tax purposes in _____ and that are entitled to application of withholding tax at reduced rate of _____, according to the DTT concluded between Finland and the country of residence of the beneficial owners.

☐ **3. Omnibus account**

We hereby certify that we are not the beneficial owner of all securities that we may hold from time to time in the account, but hold the Securities for several beneficial owners who may be subject to different tax rates.

We acknowledge that, for the purposes of obtaining the appropriate reduced rates on a portion or portions of the income to be paid or credited on the property in the Account, we must submit to Clearstream Banking, in addition to this One-Time Certificate and no later than the deadlines prescribed by Clearstream Banking, the following additional certification:

- A per-payment List of Beneficial Owners, via Clearstream Banking's Online B0 Upload facility, confirming the details of the beneficial owners, quantity of the Securities held and the tax rates to be applied; and
- A certificate of exemption, if applicable;
- Forms 6161e and 6162e, if applicable
- A certificate of residence(s), if applicable;
- A confirmation of holding from the issuing company, if applicable;
- A tax at source card, if applicable;

We hereby certify that the beneficial owners for which exemption, relief at source or a quick refund is applied for are entitled to benefit from the specified reduced rate.

We acknowledge, that it is solely our responsibility, at all relevant times, to monitor the expiration of any certification required for the purpose of obtaining exemption, relief at source or quick refund and either to obtain renewals of such certification or, immediately on expiration of such certification, to provide instructions to have the correct applicable Finnish withholding tax deducted and that Clearstream Banking has no responsibility or liability in this regard.

We hereby undertake promptly, upon request, to provide Clearstream Banking with the necessary information about each beneficial owner for whom exemption, relief at source or a quick refund is applied, including the beneficial owner's name, date of birth, official identification number (if any), address in the country of residence, and submit a certificate of residence, if not already provided, issued by the tax authorities of the beneficial owner's country of residence at the time of receipt of the dividend payment, as required by the Finnish law.

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

CBF - One-Time Certificate for Finnish Equities (cont)

We hereby accept full responsibility in the case of any claims 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 exemption, relief at source or quick refund and therefore to indemnify Clearstream Banking in respect of any penalties, taxes and interest thereon, levied by the Finnish 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 One-Time Certificate.

We understand that, in order to obtain any dividend payment with respect to the securities subject to withholding tax at reduced rate, it may be necessary for Clearstream Banking to provide certain information to the Clearstream Banking depository, the issuer of the securities and the Finnish Tax Authorities. We understand that the Finnish 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 Banking promptly upon receipt of any information that would render any statement in this One-Time Certificate, or any certificate or statement in a certificate provided pursuant to this One-Time Certificate, including any list of holdings entitled to exemption, relief at source or quick refund in the relevant form, untrue or incomplete.

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

For and on behalf of:

Name of Clearstream Banking customer: _____

Address: _____

By (authorised signature/s):

Authorised Signature

Name

Title

Place

Authorised Signature

Name

Title

Date