

## One-Time Certificate for Norwegian Equities

(to be completed by customers of Clearstream Banking AG)

The certificate should be issued to  
Clearstream Banking AG:  
Clearstream Banking AG  
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 Norway (the "securities").

For the purpose of ensuring that relief at source from Norwegian 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: \_\_\_\_\_

Status of beneficial owner *(Individual or non-individual)* \_\_\_\_\_

We hereby certify that the sole beneficial owner of any such securities that we may hold from time to time in the Account 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 Norway and its country of residence.

We hereby undertake to provide, together with this One-Time Certificate and no later than the deadlines prescribed by Clearstream Banking, the following additional certification :

- A valid certificate of residence; and
- A Beneficial Owner Certificate;

and additionally, in case the beneficial owner is a **non-individual**:

- An approved withholding tax refund application/ reclaim decision letter from the Norwegian Tax Authorities **or**
- An approval letter from the Norwegian Tax Authorities.

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## One-Time Certificate for Norwegian Equities (cont)

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### ☐ 2. 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 hereby 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 BO Upload facility, confirming the details of the beneficial owners, quantity of the Securities held and the tax rates to be applied;
- Valid certificate of residence(s); and
- Beneficial Owner Certificate(s); and

and additionally, in case the beneficial owner is a **non-individual**:

- Approved withholding tax refund application(s)/ reclaim decision letter(s) from the Norwegian Tax Authorities, **or**
- Approval letter(s) from the Norwegian Tax Authorities.

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 relief at source and either to obtain renewals of such certification or, immediately on expiration of such certification, to provide instructions to have the correct applicable Norwegian withholding tax deducted and that Clearstream Banking has no responsibility or liability in this regard

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's account operator for Norwegian equities (the "Operator") 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 Norwegian authorities, including the Norwegian Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate and any other document provided is or would be relevant.

We hereby accept full responsibility in the case of any claims made and that Clearstream Banking shall not be held liable for any additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certificate and the eventual list of holdings entitled to relief at source and therefore to indemnify Clearstream Banking in respect of any penalties, taxes and interest thereon, levied by the Norwegian 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.

We understand that, in order to obtain any dividend payment with respect to the securities subject to withholding tax at reduced rate according to a Double Taxation Treaty concluded with Norway, it may be necessary for Clearstream Banking to provide certain information to the Operator, the issuer of the securities and the Norwegian Tax Authorities. We understand that the Norwegian 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 certificate, or any certificate or statement in a certificate provided pursuant to this certificate, including any list of holdings entitled to relief at source in the relevant form, untrue or incomplete.

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

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

One-Time Certificate for Norwegian Equities (cont)

For and on behalf of:

Name of Clearstream Banking customer: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

By (authorised signature/s):

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

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

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

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

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

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

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

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