

## One-Time Certificate for Spanish Equities

Please mail the complete 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<sup>1</sup> account: \_\_\_\_\_ (the "Account")

We, the undersigned client of Clearstream may hold from time to time in our securities Account with Clearstream, Spanish equities (the "Equities").

For the purposes of ensuring that a quick refund from Spanish withholding tax is granted on certain income payments, we hereby certify that *(tick **one** box only and complete as appropriate)*:

- ☐ We hold all Equities, issued by issuers organised, resident or incorporated in Spain, exclusively for ourselves or on behalf of one single beneficial owner named below, that is resident for tax purposes in \_\_\_\_\_ and is entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Equities according to the Double Taxation Treaty concluded between Spain and the country of residence of the beneficial owner (which may be ourselves).

We undertake to notify Clearstream via authenticated means of communication, before the applicable deadline for quick refund, of any holding of Equities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream to consider by default, for each relevant dividend payment date, our entire holding of Equities as being beneficially owned by ourselves or on behalf of the single eligible beneficial owner and we appoint Clearstream to request a reduced rate of Spanish withholding tax on our entire position.

Furthermore, we acknowledge that, in order to receive dividend payments with the reduced rate, we must provide Clearstream with a valid Certificate of Residence and/or appropriate reclaim forms and other tax documentation required from time to time.

**Details of the sole beneficial owner (which may be ourselves):**

Full name: \_\_\_\_\_

Address for tax purposes: \_\_\_\_\_

Status<sup>a</sup>: \_\_\_\_\_

a. If applicable, specify whether the beneficial owner is:

- A pension fund, pension plan or Collective Investment Vehicle resident in an EU Member State; or
- A supranational or international organisation having a tax-exempt status in Spain either according to the list approved by the Spanish Tax Authorities or according to a Convenio Constitutivo signed with Spain.

OR

- ☐ We hold the Equities for several beneficial owners, excluding ourselves, that are entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Equities according to the Double Taxation Treaty concluded between Spain and their respective countries of residence.

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<sup>1</sup> Clearstream refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Europe AG (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) 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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We hereby undertake to provide Clearstream with a List of Beneficial Owners in the relevant form for each relevant dividend payment date in addition to all other required certification. Any such List of Beneficial Owners in the relevant form provided for one dividend payment date shall be valid only for a given dividend payment date and shall not be valid for any subsequent dividend payment date related to the Equities that we may hold in our Account.

We acknowledge that, in order to receive dividend payments with the reduced rate, we must provide Clearstream with valid Certificate of Residence and/or appropriate refund forms and other tax documentation required from time to time.

We irrevocably authorise Clearstream to act on the information contained in this certificate. We hereby appoint Clearstream and Clearstream's depository for the Equities as our attorneys-in-fact with authority to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it, to the Spanish authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby undertake to notify Clearstream promptly upon receipt of any information that would render any statement in this certificate or in the documents submitted from time to time in relation to the Equities untrue or incomplete.

We hereby warrant on a continuing basis that each of the signatories hereto, and with respect to all documents submitted from time to time in relation to the Equities, has full power and authority to sign on behalf of the below-mentioned client of Clearstream.

We accept full responsibility 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 or any other certification or any additional information provided in connection to the Equities.

We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the client named below.

This One-Time Certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. clients) and Germany (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) shall have exclusive jurisdiction for all legal proceedings relating thereto.

### For and on behalf of:

Name of the Clearstream client: \_\_\_\_\_

Residence for tax purposes:  
(full address) \_\_\_\_\_

Tax ID Number (if available): \_\_\_\_\_

### By (authorised signature/s):

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

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