

Letter of Request to Clearstream for Reclaim of Portuguese Withholding Tax

Please mail the completed and signed form to:

Clearstream Services Prague Branch
Tax Services Prague
Futurama Business Park
Building B
Sokolovska 662/136b
18600 Prague 8
Czech Republic

Clearstream¹ account(s) _____ (the "Account")

Dear Sir or Madam,

We refer to the following interest/dividend payment on the following security:

Type of security: _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Interest/dividend payment date: _____

Our Account with Clearstream was credited with the above interest / dividend under deduction of the maximum or standard rate² of Portuguese withholding tax on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: _____

Residence of beneficial owner (full address): _____

Quantity of securities: _____

Total interest / dividend amount received, net of withholding tax: _____

¹ 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.

² Maximum rate is the rate applied to undisclosed entities; standard rates are the default rates applied to certain corporate entities or individuals.

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We hereby request that Clearstream:

- Forward our application to the Portuguese Tax Authorities for a refund of EUR _____ of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between Portugal and _____; and
- Perform any act (including but not limited to providing declarations as required by the Portuguese Tax Authorities) in the name of the final beneficial owner as may be necessary to collect such refunded taxes; and
- Transfer the withholding tax refunded in the name of the final beneficial owner to Clearstream account reference _____ upon receipt from the Portuguese Tax Authorities.

In order to apply for a refund based on the above-mentioned treaty rate, we provide Clearstream, within the prescribed deadlines, with all required documentation, including but not limited to the official reclaim forms, duly completed by the beneficial owner and by its local tax authorities.

We acknowledge and accept that, according to the Clearstream tax reclaim procedure, a full standard refund of withholding tax on income from Portuguese securities based on Portuguese domestic law is not available through Clearstream.

With regard to the above, we hereby acknowledge and agree that:

- If withholding tax is refunded by the Portuguese Tax Authorities directly on the cash account of the beneficial owner, we undertake to inform Clearstream immediately after the receipt of the funds by the beneficial owner. Additionally, we acknowledge that Clearstream reserves the right to stop the service if we fail to comply with this undertaking in a repeating manner;
- The tax reclaim service offered by Clearstream and by the agent (if applicable) for the Security may be subject to changes depending on the Portuguese Tax Authorities' requirements;
- Neither Clearstream nor the agent (if applicable) guarantee the acceptance of the reclaim or payment of the refund by the relevant Tax Authorities; and
- Clearstream shall not at any time be held liable for any loss or damage caused by the tax reclaim procedure and shall be held harmless in respect of any liability arising from any action taken in relation to the tax reclaim procedure.

We assume full responsibility for the accuracy, completeness and validity of the information contained in this Letter of Request and in any other certificate, document or information submitted with this refund request and will fully indemnify and hold Clearstream harmless for any claim, expenses, costs, penalties, or liability in relation to the content of this Letter of Request.

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 Security has full power and authority to sign on behalf of the client of Clearstream mentioned below.

We understand and agree that signing this Letter of Request does not guarantee a tax refund.

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This Letter of Request 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.

Request for Clearstream credit advice

(Please tick the box if appropriate)

- ☐ We hereby request that Clearstream issues a credit advice reflecting our entire holding on the Account and the tax withheld at the maximum rate for the above-mentioned income payment.

We hereby authorise and instruct Clearstream to attach such credit advice to the above reclaim request, which will be forwarded to the Portuguese Tax Authorities.

We further acknowledge and agree that a fee will be charged by Clearstream to our Account according to the stipulations of the appropriate Clearstream Fee Schedule.

Yours faithfully

Authorised signatories

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (DD/MM/YYYY)

We attach any other documentation as required by Clearstream.