

## Letter of Request to Clearstream for Reclaim of German Withholding Tax

**Please mail the completed 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")

Dear Sir/Madam:

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

Type of security (bearer share, registered share): \_\_\_\_\_

Issuer of security: \_\_\_\_\_

Security code (ISIN or Common Code): \_\_\_\_\_

Dividend payment date: \_\_\_\_\_

Our Account with Clearstream was credited with the above dividend under deduction of the maximum standard rate of German 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 dividend amount received, net of withholding tax: \_\_\_\_\_

We hereby request that Clearstream forward our application to the German 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 Germany and \_\_\_\_\_.

Please credit the refunded withholding tax to Clearstream account reference \_\_\_\_\_ upon receipt from the German Tax Authorities.

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

- In case the withholding tax is refunded by the German 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

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<sup>1</sup> Clearstream refers collectively to 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 Clearstream Europe AG, registered office at Mergenthalerallee 61, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500. Clearstream Banking S.A. is registered as an Australian CS (Overseas) Facility, under subsection 824B(2) of the Corporations Act 2001, with registration number ARBN 675 244 783.

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beneficial owner. Additionally, we acknowledge that Clearstream reserves the right to stop the service if we fail to comply with this undertaking in a repeated manner.

- The tax reclaim service offered by Clearstream and by the agent for the Security may be subject to changes depending on the German 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.

Regarding the case that the foreseen final tax rate of the underlying investment income is less than 15 percent by application of a double taxation treaty and Section 50j para 1 to 4 of the German Income Tax Act applies, we hereby warrant that the beneficial owner confirmed bearing the risk of value decrease of the shares or profit participation certificates to the extent of at least 70 percent, taking into account conflicting claims and claims of related parties (minimum value change risk).

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 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 Security have full power and authority to sign on behalf of the customer of Clearstream mentioned below.

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

This Letter of Request is governed and construed in accordance with the laws of Germany and the courts of Germany shall have exclusive jurisdictions for all legal proceedings relating thereto.

Yours faithfully,

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Authorised signature

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Authorised signature

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Name

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Name

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Title

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Title

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Place

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Date