

One-Time Certificate for Depository Receipts with Russian underlying Securities

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

Clearstream Banking account(s): _____ (the "Account")

We, the undersigned customer of Clearstream Banking¹, may hold, from time to time in our Account, Depository Receipts with Russian underlying securities that are subject to Russian withholding tax (the "Securities").

For the purposes of ensuring compliance with the disclosure requirements and that relief at source or, if applicable, quick refund of Russian withholding tax is granted on certain income payments, we hereby certify that (*tick **one** box only and complete as appropriate*):

1. We hold the Securities exclusively on behalf of a single beneficial owner (which may be ourselves) that is (*tick **one** box only*):
 - 1.a Not resident in Russia but eligible for a reduced rate of tax that is lower than the standard rate according to the Double Taxation Treaty (DTT) signed between his country of residence and the Russian Federation²;
OR
 - 1.b Disclosing for the application of the statutory rate of 15pct;
OR
 - 1.c Russian unit investment funds exempt from withholding tax on dividend payments, established under the Federal Law 156-FZ²;
OR
 - 1.d The Bank of Foreign Economic Activity (Vnesheconombank - VEB)²;
OR
 - 1.e Another Russian resident;
OR
 - 1.f Supranational organisation recognised as tax exempt by Russian legislation².
OR
 - 1.g A pension fund eligible for tax exemption².

We acknowledge and agree to disclose any additional data, including but not limited to the name of each final beneficial owner applying for tax exemption (0%), conditional rate or preferential treaty rate, if applicable.

(continued on next page)

-
1. Clearstream Banking refers collectively to Clearstream Banking AG, registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500 and Clearstream Banking S.A., registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg, and registered with the Luxembourg Register of Commerce and Companies under number B-9248.
 2. Any request for tax exemption, conditional or preferential treaty rate, as applicable, is subject to the acceptance by the DR agent. Furthermore, entities eligible and applying for tax exemption, conditional or preferential treaty rate are obliged to disclose their names and holding by the prescribed deadlines for relief at source / quick refund. Further details regarding the certification requirements will be provided in the per payment notification sent for each relevant event.

One-Time Certificate for Depository Receipts with Russian underlying Securities (cont.)

(continued from previous page)

Furthermore, we undertake to notify Clearstream Banking via authenticated means of communication, before the applicable deadline for relief at source, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream Banking to consider by default, on each relevant income payment date, our entire holding of Securities as being beneficially owned on behalf of the single eligible beneficial owner (which may be ourselves) and we appoint Clearstream Banking to request a reduced rate of Russian withholding tax on our entire position.

The single beneficial owner (which may be ourselves) is eligible for a reduced rate of tax, as follows:

DTT article, paragraph and sub-paragraph: _____

OR

Statutory rate/Russian Law/tax exemption/preferential treaty rate: _____

Fiscal Country of Residence: _____

Tax rate to be applied: _____

Type of investor (*individual/legal entity*): _____

For beneficial owners claiming full tax exemption (0%), conditional rate (including conditional DTT rates) or preferential treaty rates, we further provide the following details:

Full name of the beneficial owner: _____

ISO code of the Fiscal Country of Residence: _____

Tax ID number (if applicable): _____

Reference to exemption in tax code (if applicable): _____

We acknowledge that, in order to comply with the requirements of the Russian Tax Law, Clearstream Banking may be requested to disclose our/the single beneficial owner's identity and holdings for particular income events. We irrevocably authorise Clearstream Banking to forward to the Russian authorities any information relating to the reporting obligations for each income payment made on Securities that we may hold in our Account

(continued on next page)

One-Time Certificate for Depository Receipts with Russian underlying Securities (cont.)

(continued from previous page)

OR

2. We hold the Securities exclusively on behalf of several beneficial owners (including ourselves, when applicable) that have the same legal status, are residents in the same country and are eligible for the same reduced rate (excluding any tax exemption (0%), conditional or preferential treaty rates) of tax as follows:

DTT article, paragraph and sub-paragraph: _____

OR

Statutory rate/Russian Law: _____

Fiscal Country of Residence: _____

Tax rate to be applied: _____

Type of investor (*individual/legal entity*): _____

Furthermore, we undertake to notify Clearstream Banking via authenticated means of communication, before the applicable deadline for relief at source or, if applicable, quick refund, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream Banking to consider by default, on each relevant income payment date, our entire holding as being beneficially owned by beneficial owners eligible for a reduced rate of tax as per above data and we appoint Clearstream Banking to request the above reduced rate of withholding tax on our behalf.

(continued on next page)

One-Time Certificate for Depository Receipts with Russian underlying Securities (cont.)

(continued from previous page)

OR

3. We hold the Securities on behalf of several beneficial owners (including ourselves, when applicable) that may or may not be eligible to obtain reduced rates of withholding tax according to the DTT or Russian legislation.

We undertake to provide to Clearstream Banking, before each relevant income payment date or, if applicable, quick refund application and by the prescribed deadlines, a Breakdown of Holdings¹ indicating (fulfilling the formatting requirements as defined in the Customer Handbook and Announcement C18050):

- ISIN, Payment Date;
- Corporate Action ID;
- Our Clearstream Banking account number;
- Our total holding;
- Per-country of residence and legal status of beneficial owner:
 - The country of residence; and
 - DTT details (Article, Paragraph, Sub-paragraph); or
 - Russian Law/tax exemption/conditional rate/preferential treaty rate; and
 - Legal Status (individual/legal entity); and
 - Total holding; and
 - Tax Rate to apply.
- The total holding that remains undisclosed, if applicable.

We further undertake and agree to provide the following additional data of each final beneficial owner applying for tax exemption/conditional rate/preferential treaty rate as applicable:

- Full name of the beneficial owner;
- ISO code of fiscal country of residence;
- Tax ID number (if applicable)
- Reference to exemption in tax code (if applicable)

Any such Breakdown of Holdings provided for one income payment date is valid only for that given income payment date and shall not be valid for any subsequent income payment date related to Securities that we may hold in our Account.

We acknowledge that all declared positions must be accurate on the relevant record date at 19:00 CET. We agree that any discrepancy between the declared positions and our total holding visible in Clearstream Banking's books will have as result the application of the maximum standard tax rate. Furthermore, if no Breakdown of Holdings is received by Clearstream Banking by the prescribed deadline, we acknowledge and agree that our total holding will be considered as uncertified and, as a consequence, the maximum standard tax rate will be applied at source.

(continued on next page)

1. Any request for tax exemption or preferential treaty rate, as applicable, is subject to the acceptance by the DR agent. Furthermore, entities eligible and applying for tax exemption or preferential treaty rate may be obliged to disclose their names and holding by the prescribed deadlines for relief at source / quick refund. Further details regarding the certification requirements will be provided in the per payment notification sent for each relevant event.

One-Time Certificate for Depository Receipts with Russian underlying Securities (cont.)

(continued from previous page)

We hereby acknowledge and agree that, under article 2148 or 3102 of the Russian Tax Code, the Russian Tax Authorities may request the withholding agent, the foreign nominee or the relevant foreign competent authority to provide documents certifying the beneficial owner's eligibility for the tax rates applied at source. We undertake to provide Clearstream Banking, promptly upon request at any time, with such information as may be necessary to substantiate the accuracy of the information contained herein, including but not limited to:

- A valid proof of tax residence from the beneficial owner(s) for whom we have previously applied for a reduced tax rate via the relief at source or quick refund procedure; and

Any other tax documentation requested from time to time.

We further represent and warrant to Clearstream Banking that, in the event that we close our Account with Clearstream Banking, we must submit to Clearstream Banking, immediately, from each beneficial owner for whom we have previously applied for a reduced tax rate on the Securities in the Account, valid certification, including but not limited to that mentioned above.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's depository for the Securities 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 Russian authorities or any other relevant foreign competent authority if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby undertake to notify Clearstream Banking promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete.

We accept:

- i) to seek independent tax advice to ensure that each of the beneficial owners identified is eligible for the stated preferential rate;
- ii) 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 certification, including any additional information provided in connection to it; and
- iii) to indemnify and hold harmless Clearstream Banking in respect of any amounts described in ii) above, including amounts for reasonable attorneys' and accountants' fees, and all costs and expenses related to the investigation of the claims and the preparation of responses and other materials and information related to any such claims.

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

(continued on next page)

One-Time Certificate for Depository Receipts with Russian underlying Securities (cont.)

(continued from previous page)

For and on behalf of:

Full name of Clearstream Banking customer: _____

Full address for tax purposes: _____

Tax ID Number (if available): _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date