

One-Time Certificate for Italian securities

(This certificate can be returned by registered mail or other authenticated means of communication.)

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

Re: Securities third party *omnibus* accounts and “own assets” accounts: waiver of regime amministrato and certification of non-Italian residence for capital gain tax purposes

We, the undersigned customer of Clearstream Banking AG¹ may hold from time to time in our securities account(s) with Clearstream Banking, securities issued by entities organised, resident or incorporated under the laws of Italy (the “Securities”).

For the purposes of ensuring compliance with the obligations foreseen by the Italian legislation linked to the taxation and reporting of Capital Gains Tax, we hereby request and certify the following:

Waiver of the non-discretionary mandate regime (i.e. “regime del risparmio amministrato”) for the taxation of financial capital gains under Italian law

Pursuant to Article 6, paragraph 2, of Legislative Decree No. 461/1997, we - on our behalf with respect to proprietary assets (the “Own Assets Accounts”) and/or on account of the beneficial owner investors in relation to all third party investments omnibus accounts held with CBF (the “Omnibus Accounts”) - both for existing accounts as at today and for any other account that we will open with CBF in the future, hereby instruct CBF not to apply the non-discretionary mandate regime (also “NDRM”) to all Own Assets and Omnibus Accounts. We and the effective beneficial owners of the assets held in our Omnibus Accounts will, under the respective responsibility, meet any applicable tax obligation directly with the Italian Tax Authorities, both with respect to the filing of an income tax return and to the payment of any amount of tax due in Italy.

Self-certification of non-Italian residency

For the purpose of Article 23, Para. 1(f), of the Italian Income Tax Code (also “IITC” or “*Testo Unico delle Imposte sui Redditi*”), we hereby declare on our responsibility that we are not resident in Italy for tax purposes and that we do not and will not at any time hold qualifying shareholdings² in Italian companies, through all the current and future Own Assets Accounts or jointly through the same and any other accounts, with any other

¹ Clearstream Banking AG (“CBF”) with registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500

² Article 67 of the IITC defines as “qualifying shareholding” the holding of shares in a listed company that grants voting rights in the ordinary shareholders meeting in excess of 2% or a participation to the capital in excess of 5%. In case of unlisted shares, the qualifying holding thresholds are, respectively, 20% of voting rights and a 25% participation to the capital. The two criteria - *i.e.* the voting rights and capital ownership - are alternative.

In order to apply the above thresholds disposals must be monitored dynamically and a qualifying disposal is triggered when shares of an amount in excess of the thresholds are disposed of within a twelve month time frame. Monitoring starts when an investor reports the ownership of no less than a qualifying amount for at least one day. In other words, buy and sell transactions causing the disposal of an amount of shares in excess of the qualifying amount are not relevant if at any point in time during buy sell the investor does not own on one day a qualifying stake.

The qualifying shareholding thresholds must be determined by taking into account: (i) shares (excluding “savings shares” issued under Article 145 of Legislative Decree No. 58 of 24 February 1998); (ii) convertible bonds, warrants, forwards, options and any other right that may entitle the owner to obtain Italian shares, including by means of a subscription of new issues shares; (iii) derivatives, if they entitle the owner to the purchase or subscription of the underlying shares (futures are excluded unless delivery of the underlying is possible).

intermediary. We hereby undertake to immediately notify CBF of any relevant change of the relative size of the shareholdings held, which may be relevant in relation to the above statement.

We irrevocably authorise CBF to act on the information contained in this certificate. We hereby appoint CBF 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 Italian authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby undertake to notify CBF 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 Securities 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 Securities, has full power and authority to sign on behalf of the below-mentioned customer of CBF.

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 Securities. 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.

For and on behalf of:

Name and address of CBF Customer:

Authorised Signatory

Name

Title

Authorised Signatory

Name

Title

Date

Place