

## One-Time Certificate for French securities

*(This certificate can be returned by postal 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

Clearstream Banking<sup>1</sup> account(s): \_\_\_\_\_  
(the "Account(s)")

We, the undersigned customer of Clearstream Banking may hold from time to time in our securities Account(s) with Clearstream Banking, securities issued by entities organized, resident or incorporated under the laws of France (the "Securities").

For the purposes of ensuring that relief from French withholding tax is granted on certain dividend payments, we hereby certify that (*tick **one** box and complete as appropriate*):

1.  We hold all Securities 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 Securities according to the Double Taxation Treaty concluded between France and the country of residence of the beneficial owner (which may be ourselves), or based on the provisions of the French legislation. We undertake to notify Clearstream Banking via an authenticated means of communication, before the applicable deadline for tax relief, 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, for each relevant dividend payment date, our entire holding of Securities settled on Record Date as being beneficially owned by ourselves or on behalf of the single eligible beneficial owner and we appoint Clearstream Banking to request a reduced rate of French withholding tax on our entire position.

Furthermore, we acknowledge that:

- In order to receive dividend payments with the reduced rate, we must provide Clearstream Banking by the prescribed deadlines with a valid Form 5000 for treaty benefits, or the appropriate tax certification for French domestic legislation benefits, and any other tax documentation required from time to time,
- This standing instruction is valid only for Cash dividend proceeds ("DVCA" in SWIFT terminology), that is excluding any Choice dividend proceeds ("DVOP" in SWIFT terminology).

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<sup>1</sup> Clearstream Banking (or Clearstream) in this document refers collectively to Clearstream Banking S.A. (CBL) and Clearstream Banking AG (CBF). When referring to Clearstream in this document, this shall also apply to LuxCSD S.A. unless otherwise specified.

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

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

Full address for tax purposes: \_\_\_\_\_

\_\_\_\_\_

Tax ID: \_\_\_\_\_

Status: \_\_\_\_\_

Reduced tax rate (%): \_\_\_\_\_

OR

2.  We hold all Securities for several beneficial owners - including ourselves, when applicable - that are entitled to application of the same reduced withholding tax rate, that is \_\_\_\_\_%, with respect to dividends paid on the Securities according to the Double Taxation Treaty concluded between France and their respective countries of residence, or based on the provisions of the French legislation. We undertake to notify Clearstream Banking via an authenticated means of communication, before the applicable deadline for tax relief, 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, for each relevant dividend payment date, our entire holding of Securities settled on Record Date in our Account (for CBL customers) / Sub-Account (for CBF customers) as being beneficially owned by beneficial owners eligible for reduced tax rate of \_\_\_\_\_% and we appoint Clearstream Banking to request this reduced rate of French withholding tax on our entire position.

Furthermore, we acknowledge that:

- In order to receive dividend payments with the reduced rate, we must provide Clearstream Banking by the prescribed deadlines with:
  - o Valid Forms 5000 for treaty benefits, or the appropriate tax certifications for French domestic legislation benefits, and any other tax documentation required from time to time for each eligible final beneficial owner, and
  - o 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 Securities that we may hold in our Account(s).
- This standing instruction is valid only for Cash dividend proceeds ("DVCA" in SWIFT terminology), that is excluding any Choice dividend proceeds ("DVOP" in SWIFT terminology).

OR

3.  We hold the Securities for several beneficial owners - including ourselves, when applicable - that are entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Securities according to the Double Taxation Treaty concluded between France and their respective countries of residence, or based on the provisions of the French legislation.

We acknowledge that, in order to receive dividend payments with the reduced rate, we must provide Clearstream Banking by the prescribed deadlines with:

- Valid Forms 5000 for treaty benefits, or the appropriate tax certifications for French domestic legislation benefits, and any other tax documentation required from time to time for each eligible final beneficial owner, and
- A Tax breakdown for each relevant dividend payment date and indicating our total holding and the total positions per each requested reduced tax rate, and
- A List of Beneficial Owners in the relevant form for each relevant dividend payment date. Any such List of Beneficial Owners in the relevant form provided for one dividend payment date shall be valid only for that given dividend payment date and shall not be valid for any subsequent dividend payment date related to the Securities that we may hold in our Account(s).

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and, if applicable, 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 French authorities 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 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 Clearstream Banking.

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 Clearstream Banking Customer:

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\_\_\_\_\_  
 Authorised Signatory

\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Authorised Signatory

\_\_\_\_\_  
 Name

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Place