

One-Time Certificate for Dividend Payments on Hungarian Equities

A certificate must be provided once; it will be valid until revoked by the customer and will be used for all future payments to obtain tax relief at source or through standard refund.

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

Clearstream Banking¹ account(s): _____ (the "Account")

Dear Sirs,

The undersigned customer of Clearstream Banking may hold from time to time, in the Account, securities issued by entities organised under the laws of Hungary (the "Securities").

For the purposes of obtaining a relief from Hungarian withholding tax on dividend payments, we hereby certify that (tick **one** box only):

- We are the beneficial owner of any such Securities we may hold from time to time in the Account and hereby request to register all Securities in our name.

We hereby undertake to provide Clearstream Banking with a new One-Time Certificate and a disclosure of beneficial owners submitted via SWIFT (formatted MT565) or Xact Web Portal message if, on any record date in Hungary, we hold any such Securities on behalf of a third party beneficial owner.

OR

- We are not the beneficial owner of all such Securities we may hold from time to time in the Account. We hereby undertake to provide Clearstream Banking with the per-payment instruction submitted via SWIFT (formatted MT565) or Xact Web Portal message. If applicable, the instruction must include the disclosure of Beneficial Owners, including the names and addresses of the beneficial owner, excluding ourselves, in whose name the Securities should be registered as per each relevant dividend payment date. Any such disclosure of Beneficial Owners 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 might hold in our Account.

In addition to this One-Time Certificate and the disclosure of beneficial owners we will submit to Clearstream Banking the necessary documentation that may be required from time to time.

We understand that, in order to obtain any income payment with respect to the Securities either subject to withholding tax at reduced rate or exempt from withholding tax according to a Double Tax Treaty concluded with the State of Hungary, it may be necessary for Clearstream Banking to supply certain information to Clearstream Banking's depository in Hungary, to the issuer of the Securities and to the Hungarian Tax Authorities. We understand that the Hungarian authorities may forward the information received from us in connection with this procedure to the tax authorities of the countries of residence of the registered owners.

We irrevocably authorise Clearstream Banking to act on the information contained in this One-Time Certificate or in any document submitted to Clearstream Banking pursuant to this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's depository for Hungarian Securities as our attorneys-in-fact with the authority to collect and forward this Certificate or a copy hereof and any document submitted to Clearstream Banking pursuant to this Certificate, as well as the balances of Hungarian Securities in our records, to the competent Hungarian authorities, including the Hungarian tax authorities, in connection with any administrative or legal proceedings or official inquiries to which this Certificate is or would be relevant.

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¹ "Clearstream Banking" 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 Banking AG (for Clearstream Banking AG customers using Creation accounts) 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"

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We hereby accept full responsibility in 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 Certificate or upon the list of owners that we have provided and we therefore indemnify Clearstream Banking in respect of any penalties, taxes and interest thereon levied by the Hungarian Tax Authorities or any other authority, and in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this Certificate or other document submitted in relation to this Certificate.

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

This OTC is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. customers) and Germany (for Clearstream Banking AG customers using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

Name of Clearstream Banking Customer: _____

Address: _____

Tax Registration Number (to be provided by Hungarian residents only):

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date
