

One-Time Certificate for Russian Debt 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, Russian debt 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 interest 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 according to the Double Taxation Treaty (DTT) signed between his country of residence and the Russian Federation;
- OR
- 1.b Legal entity resident in a country not having a DTT signed with the Russian Federation but requesting the application of a reduced rate of tax based on the disclosure below;
- OR
- 1.c Legal entity resident in Russia;
- OR
- 1.d Individual resident in Russia.

We undertake to notify CBL 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 CBL 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 CBL to request exemption from/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:

Fiscal Country of Residence: _____

Article, paragraph and sub-paragraph: _____

Tax rate to be applied: _____

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

Tax Identification Number (*for Russian legal entity*): _____

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1. Clearstream Banking refers to 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 (CBL).

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OR

2. We hold the Securities exclusively on behalf of several beneficial owners, excluding ourselves, that have the same legal status, are residents in the same country and are eligible for a reduced rate of tax as follows:

Fiscal Country of Residence: _____

Article, paragraph and sub-paragraph: _____

Tax rate to be applied: _____

Type of investor: _____

Tax Identification Number (for Russian legal entity): _____

We undertake to notify CBL 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 CBL 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 CBL to request the above reduced rate of withholding tax on our behalf.

OR

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

We undertake to provide to CBL, before each relevant interest payment date or, if applicable, quick refund application and by the prescribed deadlines, via SWIFT MT599 or CreationOnline free-format message, a Breakdown of Holdings indicating:

- ISIN, Payment Date;
- Our CBL account number;
- Our total holding; and
- Per-country of residence and legal status of beneficial owner:
 - The country of residence;
 - Article, Paragraph, Sub-paragraph;
 - Legal Status (individual/legal entity);

OR

- Tax Identification Number (requested for Russian legal entities only)

AND

- Total holding;
- Tax Rate to apply;
- The total holding that remains undisclosed.

Any such Breakdown of Holdings provided for one interest payment date is valid only for that given interest payment date and shall not be valid for any subsequent interest 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 CBL's books will have as result the application of the maximum standard tax rate. Furthermore, if no Breakdown of Holdings is received by CBL 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.

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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 CBL, 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 CBL that, in the event that we close our Account with CBL, we must submit to CBL, 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 CBL to act on the information contained in this certificate. We hereby appoint CBL and CBL'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 if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

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

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 certification including any additional information provided in connection to it.

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:

Full name of Clearstream Banking customer: _____

Full address for tax purposes:

Tax Identification Number (if available): _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date