

Registration of Beneficial Owner Information for Icelandic Tax Purposes

Clearstream Banking SA
Attn: OTL - Tax Services
42, avenue J.F. Kennedy
L-1855 Luxembourg
Luxembourg

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

We herewith request Clearstream Banking to register the following beneficial owner on our Account:

Name: _____

Address (Street): _____

State or Province: _____

Post Code and City: _____

Country of residence (fiscal): _____

Tax Identification Number (TIN): _____, which is *(please tick **one** box)*:

- | | | |
|---|------------------------------------|---|
| <input type="checkbox"/> Icelandic TIN | <input type="checkbox"/> Local TIN | <input type="checkbox"/> Social Security Number |
| <input type="checkbox"/> Other <i>(please specify:)</i> | _____ | |

OECD code *(please tick **one** box)*:

- | | |
|---|---|
| <input type="checkbox"/> 01 - Individual | <input type="checkbox"/> 04 - Business organisation other than corporation or partnership |
| <input type="checkbox"/> 02 - Corporation | <input type="checkbox"/> 05 - Government or international organisation |
| <input type="checkbox"/> 03 - Partnership | <input type="checkbox"/> 06 - Other <input type="checkbox"/> 07 - Unknown |

We herewith confirm that the beneficial owner's Tax Identification Number will be included in the settlement instructions together with the clean and dirty price (for debt securities) and the trade price (for equities).

If the beneficial owner is eligible for a reduced Double Taxation Treaty rate, we acknowledge that Clearstream Banking must receive, at the latest two business days before the first income payment date, sale or redemption:

- An original Certificate of Residence, issued by the beneficial owner's tax authority and to be renewed either immediately upon any change to the beneficial owner's circumstances or every five years (if no change);
- In the case of a foreign state or other official or public entity claiming an exemption from Icelandic tax, a letter from the local tax authorities confirming that the beneficial owner is exempt from tax in its country of residence; or
- In the case of international organisations, a letter from the Icelandic Tax Authorities confirming the exempt status of the entity.

(continued on next page)

Registration of Beneficial Owner Information for Icelandic Tax Purposes (cont)

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For and on behalf of:

Name of Clearstream Banking customer: _____

Address: _____

Contact telephone or email address in case of queries: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date