

One-Time Certificate for Polish 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

(to be completed by customers of Clearstream Banking S.A. (CBL))

Clearstream Banking S.A.
Attn: OTL - Tax Services
42 avenue JF Kennedy
L-1855 Luxembourg
Luxembourg

Please mail the completed and signed Certificate to:

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")

Dear Sir/Madam,

The undersigned customer of CBL may hold from time to time, in the Account, equities issued by entities organised under the laws of the Republic of Poland (the "Securities").

For the purpose of ensuring that relief at source from Polish withholding tax is granted on the relevant dividend payments, we hereby certify that either *(tick (and complete) the following as appropriate)*:

A. Segregated account per beneficial owner (standing instruction)

We hold the securities exclusively for the following sole beneficial owner (which may be ourselves):

- A.1 An entity specifically listed in the respective double taxation treaty.

Name:

Address:

We undertake to provide before the first income payment to which it applies:

- an original certificate of residence to be renewed annually; and
- a Beneficial Owner Declaration, valid until revoked; and
- an Establishment document, valid until revoked.

- A.2 A foreign central bank, foreign government, foreign administrative subdivision or foreign local authority eligible for double taxation treaty benefits:

Name:

Address:

We undertake to provide before the first income payment to which it applies:

- an original certificate of residence to be renewed annually; and
- a Beneficial Owner Declaration; and
- an Establishment document.

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- A.3 A foreign bank or investment firm (as defined in EU MiFID regulations), eligible to double taxation treaty benefits:

Name:

Address:

We undertake to provide before the first income payment to which it applies:

- an original certificate of residence to be renewed annually; and
- a Beneficial Owner Declaration, valid until revoked; and
- an Establishment document, valid until revoked; and
- a Banking/investment firm license or Client statement confirming the status of the bank/investment firm.

- A.4 A supranational or international organisation of which the Republic of Poland is a member, eligible for exemption based on Polish domestic law.

Name:

Address:

We undertake to provide before the first dividend payment to which it applies:

- a Beneficial Owner Declaration; and
- an Establishment document.

For all of the above categories, we undertake to provide before the first dividend payment to which it applies a one-time list of beneficial owners fully completed. Any such list of beneficial owners in the relevant format provided for one dividend payment date shall be valid for any subsequent dividend payment date related to Polish bonds that we may hold in the account. We hereby undertake to immediately inform CBL of any change that would occur to this list.

We also undertake to provide CBL with a new "One-Time Certificate for Polish Equities" if, on any record date, we hold any such securities on behalf of more than one beneficial owner.

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One-Time Certificate for Polish Equities (cont)

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B. Omnibus account

We hold the securities for several beneficial owners, excluding ourselves, that may be entitled to tax exemption based on their status. We hereby undertake to provide CBL with the same documentation as mentioned above in A. Segregated account.

We hereby undertake to provide CBL, upon request and within the deadline given by CBL, with any additional documentation that may be required from time to time by the depository and we acknowledge that, if we do not provide the required documentation to CBL before a particular dividend payment, the respective payment and if applicable all subsequent payments will be subject to the full rate of withholding tax.

We irrevocably authorise CBL to act on the information contained in this certificate. We hereby appoint CBL and CBL's depository for Polish equities as our attorneys-in-fact with the authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Polish authorities, including the Polish Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

We hereby accept full responsibility in the case of any claims made for additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certificate and the eventual list of holdings entitled to relief at source and therefore to indemnify CBL in respect of any penalties, taxes and interest thereon, levied by the Polish Tax Authorities or any other authority, or in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this certificate.

We understand that, in order to obtain any dividend payment with respect to the Securities exempt from withholding tax according to a Double Taxation Treaty concluded with Poland or to the Polish domestic law, it may be necessary for CBL to provide certain information to the CBL depository in Poland, the issuer of the Securities and the Polish Tax Authorities.

We understand that the Polish authorities may forward the information received from us in connection with this procedure to the tax authorities of the countries of residence of the beneficial owners.

We hereby undertake to notify CBL promptly upon receipt of any information that would render any statement in this certificate, or any certificate or statement in a certificate provided pursuant to this certificate, including any list of beneficial owners in the relevant form, untrue or incomplete.

For and on behalf of:

Name of the CBL customer: _____

Full address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date