

One-Time Certificate - Canadian Equities and Trust Instruments - Own Assets

Please mail the completed and signed Certificate to:

Clearstream Operations Prague s.r.o.
Attn: PTR - Tax Reclaim Services
Futurama Business Park Building B
Sokolovska 662/136b
CZ-18600 Prague 8
Czech Republic

Clearstream Banking¹ account: _____ (the "Account")

We, the undersigned customer of Clearstream Banking may hold from time to time in our Account Canadian equities and trust instruments (the "Securities").

For the purposes of ensuring that we are eligible to hold and obtain relief at source or quick refund on income payments on the Securities in the Account, we hereby certify, represent and warrant to Clearstream Banking that:

- ¹ We are the sole beneficial owner of any such Securities (proprietary assets) that we may hold from time to time in the Account and that we are not resident for tax purposes in Canada (as defined by the relevant Canadian laws and regulations) and do not operate/derive income from the Securities through a Canadian permanent establishment; and
- ² (tick **one** box only and complete as appropriate.)

- A. We are entitled to application of withholding tax at the following reduced rate(s) according to the Double Taxation Treaty (DTT) between Canada and our country of tax residence:

Dividend payments: _____ %

Trust income: _____ %

We further certify that we qualify as non-resident per Canadian Revenue Agency (CRA) Form NR301 and acknowledge that the stated reduced DTT rate(s) will be applied for taxable Canadian dividend and trust income payments made on our Account.

We acknowledge that, for the purposes of obtaining the appropriate reduced rate on a portion or portions of the income to be paid or credited on the property in the Account, we must submit to Clearstream Banking, in addition to this One-Time Certificate and no later than the deadlines prescribed by Clearstream Banking:

- A valid Form NR301 signed by us as beneficial owner and dated before the payment date.

We further acknowledge that we remain solely responsible, at all relevant times, to monitor the expiration of such Form NR301 and either to obtain renewals of such Form or, immediately on expiration of such Form, to provide instructions to have the correct applicable Canadian withholding tax deducted and that Clearstream Banking has no responsibility or liability in this regard.

OR

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 and Clearstream Banking AG customers) 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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- B. We are recognised by the CRA as tax-exempt for the purposes of withholding tax on dividend payments on Canadian equities.

We acknowledge that, for the purposes of obtaining this exemption on a portion or portions of the income to be paid or credited on the property in the Account, we must submit to Clearstream Banking, in addition to this One-Time Certificate and no later than the deadlines prescribed by Clearstream Banking:

- A Withholding Tax Exemption Letter (the “Letter”), issued by the CRA, that is valid for the paydate with respect to all income for which such exemption is claimed.

We acknowledge that full exemption will hereafter be applied for Canadian dividend payments on equities made on our Account.

We further acknowledge that it remains solely our responsibility, at all relevant times, to monitor the expiration of such Letter and either to obtain renewals of such Letter or, immediately on expiration of such Letter, to provide instructions to have the correct applicable Canadian withholding tax deducted and that Clearstream Banking has no responsibility or liability in this regard.

We hereby understand and agree that Clearstream Banking, its depository and its other agents will be relying on the information and instruction contained herein to withhold or cause to be withheld the appropriate amounts of applicable withholding tax. We therefore understand and agree that it is solely our responsibility to ensure that any information provided hereunder for tax purposes is complete, accurate and up to date and that in no way are we reliant upon Clearstream Banking for the purposes of determining the applicable tax rate.

We undertake to provide Clearstream Banking and/or the CRA, promptly upon request at any time, such information as may be necessary to substantiate the accuracy of the information contained herein, including but not limited to:

- A proof of tax residence for ourselves, as beneficial owner, as eligible to obtain a reduced rate of withholding tax at source;
- Form NR301;
- Any other tax documentation required from time to time.

We hereby understand and agree that it is solely our responsibility to perform any tax reporting or filings that may be required in Canada or any other country or countries with respect to payments received into the Account, and that neither Clearstream Banking nor its depository or other agents shall have any responsibility or liability for any such tax reporting or filings on our behalf.

We hereby acknowledge and agree that Clearstream Banking, in acting in compliance with the terms of this One-Time Certificate, shall not be liable or responsible for:

- Any losses, damages, costs, expenses, claims or liabilities hereunder, save and except for direct losses, damages, costs, expenses, claims or liabilities directly arising out of the negligence or wilful misconduct of Clearstream Banking;
- Any indirect, incidental, special or consequential damages and damages for loss of profits, revenue or savings (actual or anticipated), economic loss, loss of data or loss of goodwill (whether or not CBF knew or was advised of the possibility of such damage or such damage was otherwise foreseeable), except to the extent of Clearstream Banking’s gross negligence or wilful misconduct.

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We hereby undertake to indemnify, exonerate and hold Clearstream Banking harmless from and against any and all actions, causes of action, suits, losses, costs, liabilities, damages and expenses (including reasonable attorneys' fees and disbursements), incurred by Clearstream Banking as a result of, or arising out of, or relating to any such failure (irrespective of whether Clearstream Banking is a party to the action for which indemnification hereunder is sought), any errors or omissions (including, without limitation, out-of-date information) contained herein and/or as a result of the CRA determining or asserting at any time that we do not qualify for the specified treaty withholding rates or tax exemption that we have claimed.

We hereby understand and agree that signing this declaration does not guarantee relief at source. We

hereby represent and warrant to Clearstream Banking that:

- I. Any information provided hereunder for tax purposes shall at all times be true, complete, accurate and up to date;
- II. Each of the signatories hereto has full power and authority to execute this One-Time Certificate on our behalf;
- III. We are duly authorised and empowered to issue this One-Time Certificate;
- IV. This One-Time Certificate constitutes our legal, valid and binding obligations, enforceable against us in accordance with its terms.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid unless terminated by a not less than 10 business days' written notice to Clearstream Banking served to the above-mentioned address.

This One-Time Certificate 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 Clearstream Banking AG customers) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) shall have exclusive jurisdiction for all legal proceedings relating thereto.

For and on behalf of:

Name of Clearstream Banking customer: _____

Address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date