

One-Time Certificate Publicly Listed Finnish Equities – Authorised Intermediary (AI)

Please mail the completed and signed certificate to:

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

LuxCSD¹ account(s): _____ (the “Account(s)”)

We, the undersigned client of LuxCSD may hold from time to time, in the Account, publicly listed equities issued by entities organised under Finnish law that are held at the Finnish Central Securities Depository Euroclear Finland (EFI) (the “Securities”).

Authorised Intermediary information

We hereby certify that we:

- are not the beneficial owner of any such Securities that we may hold from time to time in the Account(s) listed above, but we, the LuxCSD Client named below, is acting in its capacity as an Authorised Intermediary (AI);
- endorse due diligence and reporting responsibilities to the extent applicable and required by us and that we are fully aware of all our responsibilities and liabilities due to our status as an authorised intermediary, as defined under Finnish law in the Provisions of the Acts Section 10 d of the Act on the Taxation of Non-resident's Income (627/1978);
- have performed the required due diligence in accordance with the Finnish tax authorities' guidelines and requirements in order to identify the beneficial owner(s) and to validate that such beneficial owner(s) for whom relief at source and or quick refund is requested is indeed eligible for it;
- collected the information as referred to in Section 1 of the Finnish tax authorities' ISD decision VH/4332/00.01.00/2020 (ISD Decision) and verified the reliability of the ISD form in a manner referred to in Section 3 of the ISD Decision.

Name of LuxCSD client (the AI): _____

Finnish Business ID (AIIIN): _____

TIN in country of tax residence (optional): _____

Country who issued TIN (optional): _____

Address for tax purpose (street, number, city,
postal code, province/state): _____

Country of residence for tax purposes: _____

Place of incorporation _____

(country of registration for tax purposes): _____

¹ LuxCSD refers to LuxCSD S.A., registered office at 42, Avenue J.F. Kennedy, L-1855 Luxembourg, registered with the Luxembourg Trade and Companies Register under number B-154.449.

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Legal form of the AI (in its country of tax residence):

- Sole proprietorship
- Corporation
- Government (State, Municipality or Other Public Entity)
- International Organisation
- Pension Institution or Pension Fund
- Charity (Non-Profit Organisation)
- Collective Investment Vehicle
- Partnership
- Trust
- Estate
- Other

Relief at source/Quick refund

For the beneficial owners for whom we instruct LuxCSD to apply a reduced tax rate, in accordance with either a Double Taxation Treaty (DTT) or Finnish domestic law and in accordance with our instructions below (Part 1 – Segregated account per tax rate) or as stated in the per-payment instructions, when applicable (Part 2 – Omnibus account), we certify that:

- We have performed the required due diligence in accordance with the Finnish tax authorities' guidelines and requirements to ensure that such beneficial owners for whom relief at source and/or quick refund is requested are indeed eligible for it; and
- We have assumed the AI responsibility for all the publicly listed Finnish dividends paid, including the amount withholding tax withheld on these dividends, that are paid to our Account; and
- We agree that, on LuxCSD's request, we shall provide to LuxCSD a signed written document concerning any single dividend payment that LuxCSD has made to us during the time this OTC is valid stating that we have instructed LuxCSD to apply the withholding tax rate that is detailed in this OTC and assumed liability and responsibility for such dividend. We agree that we shall have this obligation to provide the statement also after the validity of this OTC has elapsed.
- We undertake, to validate and confirm to LuxCSD, in the format requested by LuxCSD and within the prescribed deadline, that the reportable figures, included by LuxCSD in the annual TRACE reporting for the income paid on the Securities to our Account, are correct and in line with the reporting that we as an AI client will include in our own annual TRACE reporting to the Finnish tax authorities.

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We further certify that *(tick and complete as applicable)*:

1. Segregated account per tax rate

We hold Securities exclusively for beneficial owners that are:

- A. Resident for tax purposes in _____ and that are entitled to application of the **standard** withholding tax rate provided under the relevant **DTT** with Finland and the country of residence of the beneficial owners (the "Treaty").

By confirming the applicability of the standard rate, we further confirm that any relevant tests provided for within the Treaty, and this includes but is not limited to: type of investor; size of holding; beneficial ownership; any limitation of benefits provision etc., are met.

Please note, that in applying the standard rate, no additional assessment has been made by LuxCSD on whether a different rate of withholding tax could apply.

OR

- B. Resident for tax purposes in _____ and that are entitled to application of withholding tax at the reduced rate of ____ %, according to the **special articles of the DTT** concluded between Finland and the country of residence of the beneficial owners.

By confirming this, we further confirm that any relevant tests provided for within the Treaty, and this includes but is not limited to: type of investor; size of holding; beneficial ownership; any limitation of benefits provision etc., are met;

OR

- C. Resident for tax purposes in _____ and that are entitled to application of withholding tax at the reduced rate of ____ %, due to **direct investment dividend** according to the **articles of the DTT** concluded between Finland and the country of residence of the beneficial owners.

By confirming this, we further confirm that any relevant tests provided for within the Treaty, and this includes but is not limited to: type of investor; size of holding; beneficial ownership; any limitation of benefits provision etc., are met;

OR

- D. **Non-Treaty corporations** resident for tax purposes in _____ and eligible for a 20% tax rate;

OR

- E. **Non-Treaty individuals** resident for tax purposes in _____ and eligible for a 30% tax rate;

OR

- F. Tax-exempt entities resident for tax purposes in _____ and eligible for tax exemption (0%) as **comparable to a corresponding tax-exempt Finnish entity**;

OR

- G. Tax-exempt entities resident for tax purposes in _____ and eligible for tax exemption (0%) in accordance with the **Parent-Subsidiary Directive**;

OR

- H. Tax-exempt entities resident for tax purposes in _____ and eligible for tax exemption (0%) according to **other domestic law**.

OR

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2. Omnibus account

- We hold the Securities for several beneficial owners resident in different countries and eligible for different tax rates and we hereby acknowledge that, for the purposes of obtaining the appropriate reduced rates on the income to be paid or credited on the Securities in the Account, we must submit the following information to LuxCSD, in addition to this One-Time Certificate and no later than the deadlines prescribed by LuxCSD:

A per-payment pooled tax breakdown

The per-payment pooled tax breakdown must be submitted, per each country of tax residence and tax rate required, via Swift (formatted MT565) or Xact Web Portal message and must include the following details:

- Client account number;
- ISIN;
- Corporate action ID;
- Tax rate (to be specified in field :92a: for Swift users or in the requested withholding tax rate for ClearstreamXact users);
- Country of residence for tax purposes to be specified as follows:
 - Swift users: benodet sequence in fields :94c: (DOMI/country of tax residence in ISO format) and :95V: (country and “beneficial owners”, for example “German beneficial owners”);
 - ClearstreamXact users: In the beneficial owner details sequence under “benfplace”;
- Holding for which the reduced/exempt tax rate applies.

General

We acknowledge, that it is solely our responsibility, at all relevant times, to monitor the expiration of any certification required for the purpose of obtaining relief or exemption at source/quick refund and either to obtain renewals of such certification or, immediately on expiration of such certification, to provide instructions to have the correct applicable Finnish withholding tax deducted and that LuxCSD has no responsibility or liability in this regard.

We irrevocably authorise LuxCSD to act on the information contained in this One-Time Certificate, including authorising LuxCSD to:

- I. Perform all acts necessary to claim any exemption from or reduced rate of, withholding tax to which the beneficial owners are entitled pursuant to the relevant tax treaty or under the Finnish national law and which may be claimed on our behalf based on the above certifications;
- II. Provide, directly or indirectly, to the Finnish tax authorities or any party authorised to audit or conduct a similar control of LuxCSD for tax purposes a copy of this One-Time Certificate and other certification provided pursuant to this One-Time Certificate and to disclose to such tax authorities any additional information that LuxCSD may have in its possession that is relevant to the beneficial owner's qualification for any benefits claimed on the basis of this One-Time Certificate or other information provided;
- III. Provide, directly or indirectly, a copy of this One-Time Certificate, other certification provided pursuant to this One-Time Certificate and information regarding income paid or credited to or for the benefit of the account(s) set out above to:
 - i. Any person that has control, receipt, or custody of income to which this One-Time Certificate relates;
 - ii. Any person that can disburse or make payments of income to which this One-Time Certificate relates; or
 - iii. Any party authorised to audit or conduct a similar control of aforementioned persons for tax purposes.

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We further agree that we shall provide directly to any such tax authorities, upon their request, such information that we may have in our possession that is relevant to determining whether any beneficial owner that holds securities through a direct account with us, qualifies for any such benefits claimed.

We further certify that we are subject to Know Your Client Rules with respect to the direct account holders for which relief at source/quick refund requests will be made pursuant to this One-Time Certificate.

We agree that we will not make a request for a reduction or exemption from withholding tax with respect to a beneficial owner, if we know or should have known that the documentation provided by our direct account holder, is unreliable or incorrect.

We acknowledge and agree that information contained in this One-Time Certificate and other certification provided pursuant to this One-Time certificate, including the information regarding income paid or credited to or for the benefit of the account(s) set out above will be reported to Finnish tax authorities and that the Finnish tax authorities may provide the information to the country in which the beneficial owners are resident for tax purposes.

We further acknowledge that if LuxCSD determines that an amount that should have been withheld from a previous payment made to the Account(s) has not been withheld (or the amount withheld was too low), we authorise LuxCSD to take such action as may be appropriate to remedy the shortfall, including increasing the withholding from future payments made to us, arranging covering payment from us or, if necessary, satisfying the obligation out of property that LuxCSD holds for us.

We hereby acknowledge and agree that LuxCSD, 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.

We undertake to advise LuxCSD promptly of any change in circumstances which causes the information contained herein or in any other certificate or statement provided pursuant to this One-Time Certificate to become incorrect or incomplete and to provide LuxCSD with suitably updated certification within 30 days of such change in circumstances.

Should we not receive the expected proceeds as per the tax certification and/or instruction provided to LuxCSD, we hereby further (i) undertake to request LuxCSD – within a period of three (3) working days from the payment date of the relevant income or corporate action event, to perform the readjustment towards, if applicable, the relevant local custodian, paying agent or tax authority and (ii) confirm that LuxCSD shall not incur any liability in case we did not request such rectification within the time frame set forth hereinabove in “(i)”.

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 One-Time Certificate or any other certificate or statement provided pursuant to this One-Time Certificate entitled to relief at source or a quick refund and therefore to indemnify, exonerate and hold LuxCSD 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 LuxCSD in respect of any penalties, taxes and interest thereon, levied by the Finnish 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 One-Time Certificate and any other certification provided.

We hereby certify that the above information is true, correct, up-to-date and complete and that I am/we are an (the) authorised representative(s) of the Client named below.

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 ten (10) business days' written notice to LuxCSD served to the above-mentioned address.

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This One-Time Certificate is governed by and shall be construed in accordance with the laws of (i) the Grand Duchy of Luxembourg. The courts of the Grand Duchy Luxembourg shall have exclusive jurisdiction for all legal proceedings relating thereto.

For and on behalf of:

Name of LuxCSD client:

Address:

Client account number:

Authorised signatories:

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (DD/MM/YYYY)