

One-Time Certificate for Finnish Treasury bills denominated in EUR (zero coupon notes issued through LuxCSD as issuer CSD)

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)")

The undersigned customer of LuxCSD may hold from time to time in its securities Account with LuxCSD Finnish Treasury bills denominated in EUR (zero coupon notes issued through LuxCSD as issuer CSD) issued by entities organised under the laws of Finland (the "securities").

Intermediary information

Details of direct LuxCSD client:

Name: _____

GIIN: _____

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): _____

Relief at source/ quick refund information

For the purpose of ensuring that relief at source from Finnish withholding tax is granted on certain redemption payments, or if applicable, that the quick refund of Finnish withholding tax is granted on redemption payments, we hereby certify that either (tick the applicable box and complete as appropriate):

A. Segregated account per beneficial owner

We hold the Securities exclusively for the following sole beneficial owner (including ourselves when applicable) and we hereby certify that the sole beneficial owner of any such securities that we may hold from time to time in the account is a:

A.1 Non-Resident for tax purposes in Finland and is entitled to application of 0% withholding tax

OR

A.2 Finnish tax resident legal entity entitled to application of 0% withholding tax

Details of beneficial owner:

Name: _____

Finnish Business ID: _____

OR

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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- A.3 Finnish tax resident individual** and is entitled to application of 30% withholding tax on the full redemption amount
Details of beneficial owner:
Name: _____
Finnish Business ID: _____

B. Omnibus account

We hereby certify that we are not the beneficial owner of all Securities that we may hold from time to time in the account, but hold the Securities for:

- B.1 Beneficial owners that are exclusively **non-residents of Finland** for tax purposes and that are entitled to the application of withholding tax at a reduced rate of 0%;
OR
- B.2 We hold securities for **several beneficial owners i) resident in either different countries or ii) subject to different withholding tax rates or iii) required to be disclosed** and we hereby undertake to provide LuxCSD with:
a per-payment instruction for:
- i. beneficial owners entitled to relief at source or a quick refund for each relevant redemption payment date;
- AND
- ii. beneficial owners being Finnish individuals and subject to 30% withholding tax on the full redemption amount.

We hereby undertake to provide LuxCSD, upon request and within the deadline given by LuxCSD, with name, address for tax purposes and quantity of securities held per payment for each beneficial owner for whom relief at source or quick refund has been applied for through LuxCSD.

We irrevocably authorise LuxCSD to act on the information contained in this certificate. We hereby appoint LuxCSD and as our attorneys-in-fact with authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Finnish authorities, including the Finnish 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 or a quick refund and therefore to indemnify 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 certificate.

We understand that, in order to obtain any redemption payment with respect to the Securities either subject to withholding tax at reduced rate or exempt from withholding tax according to domestic law, it may be necessary for LuxCSD to provide certain information to the issuer of the Securities and the Finnish Tax Authorities. We understand that the Finnish 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 LuxCSD 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 holdings entitled to relief at source or a quick refund in the relevant form, untrue or incomplete.

We agree to hold harmless and not make any claims against LuxCSD for any loss, claim, liability, damage, cost or any expenses whatsoever in relation thereto.

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

For and on behalf of:

Name of LuxCSD client:

Address:

Authorised signatories:

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (DD/MM/YYYY)