
Annex 45 to the GTC of OeKB CSD - Information about the Public Status and details relating to section 871(m) US IRS Supplement according to point 2.2.4 of the GTC

For security ISIN:

1. Indication whether the security is issued as a private issue OR a public issue

Public

Private

2. Indication of whether the security is subject to IRS section 871(m) US Internal Revenue Code 1986 OR not

is not subject to section 871(m)

is subject to section 871(m)

If the security is subject to IRS section 871(m) US Internal Revenue Code of 1986, the issuer agrees to accept the application of the "issuer solution". This means that the issuer itself will be responsible for the deduction and payment of US withholding tax in the event of an occasion. In this context, all documents have to be made available at the times defined in Annex 32 so that OeKB CSD can fulfil its reporting obligations towards the US tax authority IRS. Furthermore, OeKB CSD has to be informed about any changes of the section 871(m) status in an appropriate form. Further information on the custody and administration of such securities can be found in Annex 32.

Date, Signature¹

¹ The supplement may be signed by hand or by means of a qualified electronic signature as defined in the eIDAS Regulation.