

To
OeKB CSD GmbH
Accounts & Settlement
Strauchgasse 3
1010 Vienna
Austria

Certificate of Capital Yields Tax Exemption

pursuant to Section 94 (5) of the Austrian Income Tax Act (EStG) 1988

for income under Section 27 (2) (1) (a) to (c) and Section 27 (2) (2) (income from the allocation of capital),
Section 27 (3) (income from realised capital gains) and Section 27 (4) (income from derivatives) of the
Austrian Income Tax Act

Bank holding cash accounts and securities accounts	OeKB CSD GmbH
Taxpayer / company name	_____
Street and number	_____
Postcode, city / town	_____
Tax number	_____
Relevant tax authority (to company)	_____

This certificate applies to any and all transactions under (reference) number:

Business partner number	_____
Cash account number(s)	_____
Securities account number(s)	_____
Holder	_____

I (we) represent and warrant that any income from the accounts/transactions specified above shall be recognised as operating income of my (our) domestic or foreign operations (no public service undertaking under Section 2 (5) of the Austrian Corporation Tax Act (*KStG*) 1988).

I (we) hereunder authorise OeKB CSD GmbH to submit to the tax authorities a list (not showing any account balances) of all accounts and sub-accounts, securities accounts and sub-securities accounts and transaction numbers subject to capital yields tax exemption.

In case the requirements for granting this certificate are no longer met (withdrawal from operating assets), I (we) will notify you thereof in writing without delay. Please send a copy of this certificate to my (our) relevant tax authority specified above.

Place, Date

Authorised Signature