

### **Authorised instructions:**

The instructions must be on headed paper and be signed by an authorised signatory (s) depending on the company policy this maybe be more than one.

### **Fax Details Template:**

Counterparties Crest ID:-

Stock name:-

Stock amount:-

Stock ISIN:-

The OTC account which we need to deliver the ADRs to:-

Trade date:-

Settlement date:-

Either ratio or amount of converted ADRs:-

Stampable consideration (if any):-

Whether stock delivered as result of option (RO to be input in CREST Yes/No):-

JPMorgan also requires the following tax representations and indemnity. These must be included on the fax otherwise we will not be able to issue ADRs.

We hereby acknowledge, represent, warrant, covenant and undertake to J.P. Morgan Chase Bank NA (the "Bank") in relation to these Instructions that we:

1. understand that the Bank does not provide tax advice;
2. have sufficient knowledge of the UK Stamp Duty Reserve Tax ("SDRT") implications of the transfer of Chargeable Securities (as defined in the Finance Act 1986 as amended from time to time ("FA 1986")) in connection with the issue of depositary receipts pursuant to section 93 of FA 1986 ("Section 93"), whether as the Result of Option or otherwise including, without limitation, the measure of the charge to SDRT in subsection (4) of Section 93, to certify compliance with Section 93 on transfer of Chargeable Securities to the Bank for depositary receipts and hereby certify such compliance on this transfer;
3. have exercised adequate due diligence such that the information communicated to the Bank and input in CREST for delivery to the Bank is accurate and complete for the purposes of Section 93;
4. maintain adequate records and preserve such documents as are necessary to demonstrate our processes and calculations and will respond fully and promptly to any queries or requisitions by the Bank in relation to these Instructions and representations, and will notify the Bank as soon as possible and in any event within three business days in the event of non-compliance with these representations and the reasons for such non-compliance, together with the remedial action we have taken or propose to take;
5. agree that the Bank may communicate our identity, our Instructions, any relevant CREST transaction details, the SDRT paid and the manner of payment, and, if applicable, our response to queries by the Bank and reasons for any non-compliance with these representations and the remedial action we have taken or propose to take, to HMRC;
6. agree that we will bear the burden of and will duly pay any applicable SDRT (and, if applicable, any Stamp Duty under section 67 of FA 1986) and any associated interest and penalties in connection with these Instructions and, in the event of non-payment or insufficient payment by the due date, will hold the Bank harmless against, and promptly upon demand indemnify the Bank for, all such costs and any additional claims, losses, damages, costs and expenses incurred by the Bank as a result thereof; and
7. agree that, in the event of any dispute with HMRC or appeal, we will cooperate promptly and in good faith with the Bank and hold the Bank harmless against, and promptly upon demand indemnify the Bank for, any costs (including legal costs), expenses and disbursements reasonably

incurred by the Bank in relation to these Instructions, the application of Section 93 and any such dispute or appeal.

AUTHORISED SIGNATURE(S)

NAME

SIGNATURE

DATE

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