1. Purpose and Scope of Addendum

(1) In order to comply with certain requirements under FATCA, the following provisions shall apply in addition to the terms and conditions of the Master Agreement.

(2) This Addendum shall apply to each transaction entered into between the parties under the Master Agreement, irrespective of whether the terms of the transaction make any reference to this Addendum. It shall also apply to transactions under the Master Agreement entered into before the date of this Addendum.

2. Definitions

For the purpose of this Annex
"FATCA" (Foreign Account Tax Compliance Act) means sections 1471 through 1474 of the United States Internal Revenue Code of 1986, as amended from time to time, any current or future regulations or official interpretations thereof, any agreement entered into thereunder, or any fiscal or regulatory legislation, rules or practices adopted pursuant to any intergovernmental agreement entered into in connection with the implementation thereof.

3. No Gross-up and Indemnification

(1) The terms "tax amount or other fiscal charge" ("Steuer- oder Abgabenbeträgen") and "tax or fiscal charge" ("Steuer oder Abgaben") as referred to in Clause 12 sub-Clause (6) (A) of the Master Agreement and the terms "withholding tax" ("Quellensteuer") and "tax credits" ("Steuergutschriften") as referred to in Clause 8 sub-clause (2) or Clause 10 sub-Clause 2 of the Collateral Addendum for Variation Margin of the Collateral Annex to the Master Agreement do not include any deduction or withholding pursuant to or on account of FATCA.

(2) Except as provided under sub-Clause (3) below, no party shall – as a result of or otherwise arising from FATCA – be required to indemnify the other party on account of any payments, losses, liabilities or costs arising under or in connection with the Agreement.

(3) If a party is required to make any deduction or withholding pursuant to or on account of FATCA in respect of a payment made under or in connection with the Agreement (the "Payor"), and the Payor does not so deduct or withhold, and a payment obligation resulting from such failure to withhold or deduct is assessed directly against the Payor, then the other party (the "Payee") will indemnify the Payor by a competent authority therefore (without regard to any limitation on indemnification included in the Agreement) and promptly pay to the Payor the amount of such payment obligation. The Payee's indemnification obligation hereunder shall include any related payment obligation for interest and, if the Payee has failed to timely provide the Payor with the information necessary for the Payor to determine whether and/or to what extent it is required to make any deduction or withholding pursuant to or on account of FATCA, shall include any related liability for penalties.

4. Agreement to provide documentation and information

Each party shall, upon request of the other party, provide the requesting party with any forms, documentation or other information it requires in order to allow it to make all payments under the Master Agreement without any deduction or withholding, or with such deduction or withholding at a reduced rate. The parties will further inform each other of any material changes to the provided information.