

UNIBAIL-RODAMCO-WESTFIELD

Step 1 – Provide your registration details (name and address) as they appear on your holding statement or dividend advice:

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Australian Tax Resident French withholding tax - refund claim form (Form)

By completing and returning this Form and making payment of the fee, as explained in the Explanatory Guide, beneficial owners of CHES Depositary Interests (CDI) (Beneficial Owners or You) are requesting Computershare Investor Services Pty Limited (CIS), under the terms contained in this Form and Explanatory Guide (including the payment of the fee contained in Step 6), to lodge a claim for a refund in respect of a reduced rate of French withholding tax (WHT) on behalf of the registered holder of the CDI (CDI Holder or You) or Beneficial Owner (or both, if applicable) (the Service).

NOTE: a request for beneficial ownership information should not be read as implying CIS and URW will recognise or record beneficial ownership on the URW CDI register. To the maximum extent permitted by law, CIS and URW exclude any liability for ensuring that any trust, nominee or other structure of ownership is being correctly administered.

Step 2 – Confirmation of Tax Residency

To claim the reduced WHT rate, **prior** to submitting this Form the Beneficial Owner(s) must obtain a Certificate of Residency from the Australian Taxation Office (ATO), which confirms the Tax File Number (TFN) for each Beneficial Owner represented under the CDI holding in respect of the SRN/HIN You have inserted above.

2A

Please tick box 2A to confirm You have enclosed with this Form an **original** Certificate of Residency as provided by the ATO for **each** Beneficial Owner detailed in Step 3 below. (Please note: copies or scanned documents cannot be accepted)

The Taxation Administration Act 1953 authorises CIS to request or collect your TFN when acting on Your behalf in the conduct of your affairs. You warrant that each Beneficial Owner has been informed that: (1) Declining to provide a TFN (as disclosed in a Certificate of Residency) is not an offence; and (2) The consequences of declining to provide a TFN (as disclosed in your Certificate of Residency) is that none of CIS, Computershare Investor Services PLC (CIS UK) as the custodian, Citibank, N.A. (as the sub-custodian) and Citibank Europe plc (CEP, as the withholding agent) (collectively, the Service Administrators) will be able to provide You with the Service, nor will URW be able to make the Service available via its Service Administrators.

Step 3 – Identification of Beneficial Owner(s) and Tax Status confirmation

Please insert the details of **all** Beneficial Owners (for example joint holders and trustees) in the space(s) provided below. If there is only one Beneficial Owner, please provide details in either Box 3A.1 or 3B.1 depending on whether they are an individual or entity.

NOTE: You warrant that **each** Beneficial Owner acknowledges and agrees that completion of this Step 3 will serve as confirmation of the tax status being claimed (being currently at the reduced rate of 12.8% or standard fiscal convention rate of 15% respectively).

Individuals, complete boxes 3A to claim a reduced rate of 12.8%

Beneficial Owner name 1

3A.1

Beneficial Owner name 2

3A.2

Beneficial Owner name 3

3A.3

Or for **Entities**, complete boxes 3B to claim a reduced rate of 15%

Beneficial Owner name 1

3B.1

Beneficial Owner name 2

3B.2

Beneficial Owner name 3

3B.3

Step 4 – Dividend(s) for which a refund is being claimed

The French Tax Authority (FTA) requires that for each dividend for which a refund is being claimed, the CDI Holder(s) will need to indicate below how many CDIs are beneficially held by **each** Beneficial Owner at **each** dividend Record Date. Any refund payment in connection with the Service will be paid to the registered CDI Holder(s). For further detail see the Explanatory Guide.

Payment claim 1	Record Date of the dividend for which a refund is being claimed / / 4A	
	Number of CDIs held by each Beneficial Owner on the dividend Record Date	
	Beneficial Owner 1	4A.1
	Beneficial Owner 2	4A.2
	Beneficial Owner 3	4A.3
	Total number of CDIs held on the dividend Record Date	4A.4

Payment claim 2	Record Date of the dividend for which a refund is being claimed / / 4B	
	Number of CDIs held by each Beneficial Owner on the dividend Record Date	
	Beneficial Owner 1	4B.1
	Beneficial Owner 2	4B.2
	Beneficial Owner 3	4B.3
	Total number of CDIs held on the dividend Record Date	4B.4

THIS FORM IS NOT VALID UNLESS COMPLETED, SIGNED AND ACCOMPANIED BY A VALID AND ORIGINAL CERTIFICATE OF RESIDENCY FOR EACH BENEFICIAL OWNER AND PAYMENT OF THE SERVICE FEE

Return your information:

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By Mail:
Computershare Investor Services Pty Limited
Po Box 95 Abbotsford
Victoria 3067 Australia

Enquiries:

(Within Australia) 1300 850 505
(International) +61 3 9415 4000

Securityholder Reference Number (SRN)/Holder Identification Number (HIN)

Please write your SRN/HIN as it appears on your holding statement or dividend advice.

🔒 For your security keep your SRN/HIN confidential.

Step 5 – Terms and conditions of the Service

(All references to a singular person, entity or action shall include the plural where applicable)

Terms and conditions of the Service, updated from time to time, will be published on www.urw.com or can be obtained by contacting CIS. **Fees:** 1. In consideration of Your request to receive the Service offered by URW, You acknowledge and agree to pay the refund claim fee for each dividend claimed for each Beneficial Owner which has been set by URW to reflect the operational cost to URW of handling, submitting and distributing the proceeds from a valid refund claim by the Service Administrators. **(Fee(s)).** 2. Fee(s) will be charged and used by URW to cover the aforementioned operational costs and will not be refunded if Your claim is ultimately rejected or deemed invalid by one or more of the Service Administrators or the FTA. 3. Payment of Fees does not mean You or the Beneficial Owner(s) (or both, if applicable) have a contractual relationship with the Service Administrators in any other respect (unless otherwise stated). **Privacy:** 4. You consent to the collection and disclosure of Your HIN or SRN and any personal information required in connection with the Service. 5. You hereby appoint the Service Administrators and URW as entities which may each act on Your behalf as the CDI Holder for the collection, storage and sharing of Your Confirmation of Tax Residency and the recording of Your tax file number (or tax identification number) (and other relevant information, including personal information) and You authorise the same for the provision of this information to the French Tax Authority or other person (as needed) for the purpose of seeking a reduced rate of WHT on distributions. In doing so, You confirm that the Service Administrators and URW may be acting, as applicable, on Your behalf or on behalf of the Beneficial Owner(s) in the conduct of Your affairs or the affairs of the Beneficial Owner (s) in connection with the Service. **Warranties:** 6. You acknowledge, agree, warrant and declare that: (a) You are authorised to make the statements and provide the consents required by these terms and conditions and the Form; (b) You sign this Form and provide any declaration(s) as, or having been properly authorised by, the Beneficial Owner(s); (c) You or the Beneficial Owner(s) (or both, if applicable), are beneficially entitled to the relevant URW distributions in respect of which this declaration is made and treaty benefits are being claimed; (d) in the event that the Beneficial Owner(s) changes their location of tax residency You will, by written notice, bring that fact to the attention of the Service Administrators; (e) any information and representations You have given in this Form are true and correct; (f) no aspect of the Service will be taken as any form of advice, tax, financial

or otherwise; (g) You are responsible for ensuring You are compliant with applicable laws in providing this instruction, Form and its contents to the Service Administrators; (h) the information and representations You have provided in connection with the Service shall be relied on without further enquiry; (i) You are entering into these terms and conditions and that any Beneficial Owner(s) in connection with this Form is not a party to these terms and conditions; and (j) You undertake to procure that any Beneficial Owner(s) in connection with this Form will not take any action directly against the Service Administrators. **Indemnity:** 7. You agree to indemnify and hold harmless each of the Service Administrators and URW jointly and severally in connection with the Service in respect of: (a) the warranties provided in clause 6 of these terms and conditions or this Form (or both); (b) clauses 4 and 5 (privacy) of these terms and conditions; and (c) any claim or demand made by any Beneficial Owner(s), regulatory, governmental or similar body in connection with Your completion or submission (or both) of this Form. **Liability:** 8. (a) Nothing in these terms and conditions operates to exclude, restrict or modify the application of any provision, the exercise of any right or remedy, or the imposition of any liability under any other applicable statute, where to do so would contravene that statute, or cause any part of these terms and conditions to be void. (b) Neither CIS nor CIS UK (or other parties acting as the Service Administrators) will be liable to You or any third party for any loss or damage, including, without limitation, economic loss, loss of contract, loss of profit or revenue, loss of opportunity or indirect or consequential loss or damage suffered or incurred due to: a) delays in processing Your request; or b) the processing of a request which is subsequently shown, on the balance of probabilities, to be fraudulent, unauthorised or improper. **Other matters:** 9. The information contained in this Form is factual only and is not intended to imply any recommendation or opinion. Fees for the Service are charged on a cost-recovery basis. Neither CIS nor URW is licensed in Australia to provide financial product advice in relation to the CDIs. To the extent that the information in this Form relates to taxation, You should bear in mind that taxation is only one of the matters that must be considered when making a decision on a CDI. You should consider obtaining advice from the holder of an Australian Financial Services Licence (and/or qualified independent tax or financial advisor in your home jurisdiction) regarding CDIs, WHT and this Form. **Governing law:** 10. These terms and conditions are governed by the laws of the State within the Commonwealth of Australia in which the services are performed by CIS.

By signing this Form, I/we, acknowledge and agree to enter into the terms and conditions of this Service provided above:

5A

Signature of authorised person for
Corporation/Trust or Beneficial Owner 1

5B

Signature of authorised person for
Corporation/Trust or Beneficial Owner 2

5C

Signature of authorised person for
Corporation/Trust or Beneficial Owner 3

5D

Position of authorised Person

5E

Position of authorised Person

5F

Position of authorised Person

5G

/ /

Date (day/month/year)

5H

Email address

5I

Contact Phone Number

Privacy Notice: The personal information You provide on this Form is collected by Computershare Investor Services Pty Limited (CIS) either as principal where we provide the Service to You directly or as registrar for the securities issuers (the issuer). The purpose of collection includes providing the Service, maintaining registers of securityholders, facilitating distribution payments and other corporate actions and communications. In addition, the issuer may authorise us on their behalf to send You marketing material or include such material in a corporate communication. You may elect not to receive marketing material by contacting CIS using the details provided above or emailing privacy@computershare.com.au. We may be required to collect Your personal information or that of a Beneficial Owner under the Corporations Act 2001 (Cth) and ASX Settlement Operating Rules or other applicable laws. We may disclose Your personal information to our related bodies corporate and to other individuals or companies who assist us in supplying our services or who perform functions on our behalf, to the issuer for whom we maintain securities registers or to third parties upon direction by the issuer where related to the issuer's administration of Your securityholding, or as otherwise required or authorised by law. Some of these recipients may be located outside Australia, including in the following countries: France, Canada, India, New Zealand, the Philippines, the United Kingdom and the United States of America. For further details, including how to access and correct Your personal information (or that of a Beneficial Owner), and information on our privacy complaints handling procedure, please contact our Privacy Officer at privacy@computershare.com.au or see our Privacy Policy at <http://www.computershare.com/au>

Step 6 – Service Fee

PLEASE ENSURE YOU COMPLETE THIS STEP AND RETURN THIS PAGE WITH YOUR COMPLETED FORM

Service fee: A fee of A\$114 has been set by URW and is chargeable upfront for each Beneficial Owner, for each dividend claim as explained in the Explanatory Guide. This fee reflects the operational cost to URW of offering the Service including handling, submitting and distributing the proceeds of a valid refund claim by the Service Administrators.

Payment Details

Please **select** the payment method (place a cross in the box).

☐ **Credit card payment**

☐ Visa

☐ Mastercard

☐ AMEX

Card Number

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Expiry date

M	M	Y	Y
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Please ensure that you provide valid and current credit card details

Name on the card

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Signature of the cardholder

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OR

☐ **Cheque or Money Order or Bank Draft** - Make the cheque, money order or bank draft payable to “Unibail-Rodamco-Westfield” in Australian currency and cross it “Not Negotiable”.

Drawer

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Cheque Number

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BSB Number

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Account Number

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Amount of Cheque

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Explanatory Guide - Australian Tax Residents

IMPORTANT NOTES – Please read these instructions carefully before completing the Australian Tax Resident French withholding tax - refund claim form (Form).

By completing and returning the Form and making payment of the fee contained in Step 6 to Unibail-Rodamco-Westfield (URW), beneficial owners of CHESS Depositary Interests (CDI) (Beneficial Owners) are requesting Computershare Investor Services Pty Limited (CIS) (and other parties forming the Service Administrators), under the terms contained in the Form and this Explanatory Guide (including the payment of the fee contained in Step 6), to lodge a claim for a refund in respect of a reduced rate of French withholding tax (WHT) on behalf of the registered holder of the CDI (CDI Holder or You) or Beneficial Owner (or both, if applicable) (the Service).

Dividends distributed by Unibail-Rodamco-Westfield S.E will be paid to all holders of CHESS Depositary Interests (CDIs) net of a default French dividend withholding tax (WHT) of 30%. This Form is intended for Beneficial Owners who are entitled to claim a refund for a reduced rate of WHT in respect of dividends already paid and distributed to them.

Pursuant to French domestic law, (a) individual CDI holders may claim a reduced rate of withholding tax of 12.8% and (b) other CDI Holders (corporates or non-natural entities) may claim a reduced rate of withholding tax of 15%, subject to being eligible to the benefits of the relevant double tax treaty. CDI Holders should seek guidance from their own independent tax or financial advisors regarding their eligibility to reduced rates, and as to whether alternative treaty rates apply depending on the terms of the treaty between France and your country of residence.

The time limit for submitting a claim for refund on dividends paid expires on 31 December of the second year following the year when the dividend is paid. For dividends paid in the calendar year of 2019, claims for refund on dividends paid must be submitted by 30 September 2021, to provide enough time for a request under this Service to be validated by all required parties and your request submitted to the French Tax Authority prior to the 31 December 2021 deadline.

Step 1 – Provide your registration details

Complete your registration details (name and address) as they appear on your holding statement or dividend advice, and your Securityholder Reference Number (SRN) or Holder Identification Number (HIN).

Step 2 – Confirmation of Tax Residency

Prior to submitting the Form the Beneficial Owner(s) must obtain a Certificate of Residency from the Australian Taxation Office (ATO), confirming the Tax File Number for each Beneficial Owner to claim the reduced French withholding tax rate.

The French Tax Authority (FTA) considers that Certificates of Residency are only valid for a fixed period of 3 years for individuals or 1 year for entities and corporates from the date on which they have been issued by the relevant tax authority. After which they will need to be renewed and resubmitted in order to claim a refund.

Step 3 – Identification of Beneficial Owner(s) and Tax Status confirmation

All Beneficial Owners must provide their details.

If **joint CDI Holders** are holders of CDIs, please record each joint holder as a Beneficial Owner for reporting to the FTA. Each joint holder needs to confirm their name and also sign (or have their authorised contact sign) the form. A Certificate of Residency from the Australian Taxation Office (ATO) is required, confirming the Tax File Number, name and address for each Beneficial Owner to claim the reduced French withholding tax rate. If the joint CDI Holders are trustees of a superannuation fund, one trustee may complete the Form on the funds behalf.

Step 4 – Dividend(s) for which a refund is being claimed

The dividend Record Date holding, which can be found on your dividend payment advice, entered in Box 4A.4 must be allocated across the Beneficial Owners.

For example, if two joint holders held 1,000 CDIs then they must apportion between themselves within Boxes 4A.1 and 4A.2 to show how many of the 1,000 CDIs are held by Beneficial Owner 1 (for example 500) and how many are held by Beneficial Owner 2 (for example 500). The total of boxes 4A.1 to 4A.3, must equal the number inserted in Box 4A.4.

If there is only one Beneficial Owner still complete boxes 4A.1 and 4A.4.

In all cases, a single refund payment per dividend successfully claimed will be paid to the registered CDI Holder's bank account or by cheque.

Refunds from previously distributed dividends will be claimed from the FTA on a batched basis, rather than individually. Please, therefore, allow 12 to 15 weeks for a successful claim to be received, validated, processed and monies refunded from the FTA before being distributed. As with the original dividends, the default currency will be Euro, which will then be converted to Australian dollars or New Zealand dollars depending on the current preference of the relevant CDI holder. Please note the currency exchange rate that will be used for the refund will be the prevailing rate on a day shortly before distribution. Rates will, therefore, differ from the currency exchange rate from the time of the original gross dividend distribution.

Payment claim 1	Record Date of the dividend for which a refund is being claimed	28 / 03 / 2019	4A
	Number of CDIs held by each Beneficial Owner on the dividend Record Date		
	Beneficial Owner 1	4A.1	500
	Beneficial Owner 2	4A.2	500
	Beneficial Owner 3	4A.3	
	Total number of CDIs held on the dividend Record Date	4A.4	1,000

Step 5 – By signing the Form

By signing the Form, CDI Holder(s) and Beneficial Owner(s) acknowledge and agree to enter into the terms and conditions of this Service, including all fees payable.

The Form must be completed by each Beneficial Owner (or authorised signatory of the CDI Holder if the CDI Holder is a company) or by a person who holds a power of attorney or other similar binding authorisation from the CDI Holder. Where this form is signed under power of attorney or other similar binding authorisation, please ensure a certified copy of the power of attorney or authorisation document is lodged, if it has not already been noted by CIS.

Where the Beneficial Owner is a **company** and this form is signed by an authorised signatory of the company, the authorised signatory must have in his/her possession the information necessary to complete this form prior to signing. This information must be retained by the CDI Holder and made available on request.

Where this Form has been signed on behalf of the Beneficial Owner, the person signing must have the authority to sign on behalf of the CDI Holder and state their capacity in the space provided.

Examples of persons who may have the requisite authority to sign on behalf of a Beneficial Owner include, in the case of a company, a director, secretary or other authorised person; in the case of a trust, a trustee; and in the case of an individual, an attorney or representative appointed under a valid power of attorney or other similar binding authorisation from the Beneficial Owner.

The Form must be signed as follows:

Individual CDI Holder	Signed by individual Beneficial Owner or appointed Power of Attorney
Joint individual CDI Holders	Signed by each individual Beneficial Owner(s) or appointed Power of Attorney
Trust or Superannuation Fund	Signed by authorised officer of the trustee such as a trustee
Corporation	Signed by authorised officer of the corporation such as a director or company secretary

Step 6 – Service Fee

Service fee: The service fee of A\$114 has been set by URW and is chargeable upfront for each Beneficial Owner, for each dividend claim. The fee is paid in Australian dollars either by credit card, cheque, money order or bank draft at the time the refund claim is submitted. This fee reflects the operational cost to URW of offering the Service including handling, submitting and distributing the proceeds of a valid refund claim by the Service Administrators.

For example a joint holding could have two Beneficial Owners, so the fee payable to submit a claim for refund for one previously paid dividend under this Service will be 2 x A\$114. If this joint holding, with two Beneficial Owners were to make a claim for a refund under this Service for two previously paid dividends, the fee would be 4 x A\$114. The fee will need to be paid via credit card, cheque, money order or bank draft at the time the refund request is submitted. This fee will not be refunded if the claim is ultimately rejected or deemed invalid by one or more of the Service Administrators or the FTA.

Before deciding to submit a claim each Beneficial Owner should take the relevant fee payable into account when calculating both the refund value and net value of any claim made. For eligible holders the value of the refund is the difference between the withholding tax deducted at 30% and the withholding tax rate of 12.8% (for individuals) or 15% (for entities) when applied to the gross dividend.

To calculate your potential claim value for a dividend, take the gross dividend value from your dividend payment advice under the heading “(D) Gross Dividend” and multiply this value by (i) for individuals, 0.172 (being the difference between the default 30% and reduced rate of 12.8%) or (ii) for entities, 0.15 (being the difference between the default 30% and reduced rate of 15%).

If the total fee exceeds the value of the refund that could be claimed for the total registered CDI holding the request may not be processed and documents will be returned to the CDI Holder(s).

If you are unsure about the total fee payable by You for Services being requested through Your completion of this Form, please contact CIS using the contact information at the top of the Form.

Other matters: The information contained in this Explanatory Guide is factual only and is not intended to imply any recommendation or opinion. Fees for the Service are charged on a cost-recovery basis. Neither CIS nor URW is licensed in Australia to provide financial product advice in relation to the CDIs. To the extent that the information in this Explanatory Guide relates to taxation, You should bear in mind that taxation is only one of the matters that must be considered when making a decision on a CDI. You should consider obtaining advice from the holder of an Australian Financial Services Licence (and/or qualified independent tax or financial advisor in your home jurisdiction) regarding CDIs, WHT and this Explanatory Guide.