Chapter II of the Clearing Conditions of Eurex Clearing AG

Transactions Concluded at Eurex Deutschland

(Eurex Exchange)

As of 03.08.2026

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AMENDMENTS ARE MARKED AS FOLLOWS:

INSERTIONS ARE UNDERLINED;

DELETIONS ARE CROSSED OUT

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[…]

Part 1 General Provisions

[…]

1.7 Obligations with regard to the Tax Legislation of the United States of America

(1) Clearing Members (also with respect to their DC Market Participants and their Indirect Client Market Participants) admitted to trading at Eurex Deutschland, agree to provide, upon request by Eurex Deutschland or Eurex Clearing AG, the U.S. Internal Revenue Service (the "**Internal Revenue Service**") or any grand jury properly convened within the United States with any data, books or papers related to Eurex Transactions which are concluded at Eurex Deutschland. Such requests will be made by Eurex Deutschland or Eurex Clearing AG whenever it receives a written request, summons or subpoena to produce such information from the Internal Revenue Service or from any grand jury.

(2) Clearing Members (also with respect to their DC Market Participants and their Indirect Client Market Participants) admitted to trading at Eurex Deutschland agree to comply, with the reporting requirements under Section 6045[1] of the United States Internal Revenue Code of 1986 (the "**IRC**") and the Treasury R~~r~~egulations thereunder if such requirements are applicable to such Clearing Members, DC Market Participants and/or Indirect Client Market Participants.

Clearing Members admitted to trading at Eurex Deutschland and participating in the Clearing of any Eurex Transaction being subject to Section 871(m) of the IRC ("**Potential 871m Transaction**") that references interest (which, for the avoidance of doubt, shall be construed as a dividend equivalent as defined in Treasury Regulations Section 1.871-15 (c)) in at least one security that could give rise to a U.S. source dividend (as defined in Treasury Regulations Section 1.871-15 (a) (12)

[1] Note: This footnote is included for convenience and ease of reference only, and does not form part of this Agreement or affect its interpretation.

Code § 6045 - Returns of brokers

This section establishes reporting requirements for brokers towards the IRS. Its primary goal is to ensure transparency and accurate tax reporting for transactions involving property, securities, and digital assets. Brokers have to report gross proceeds and other details of transactions involving U.S. securities.

or any successor thereto) shall provide Eurex Clearing AG (i) with a duly executed Form W-8IMY for non-U.S. domiciled companies (Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting) and acting as recognized Qualified Intermediary (“QI”) or/and acting as Qualified Derivatives Dealer (“QDD”) assuming primary withholding obligations and in conjunction with the QI Agreement 2023[2] or Form W-9 for U.S. domiciled companies (Request for Taxpayer Identification Number and Certification) and (ii) by the 10th day of each month with all related relevant and necessary or expedient information in form and substance, each as laid out on the Eurex Clearing Website.

(3) Clearing Members (which shall also procure that their DC Market Participants and their Indirect Client Market Participants consent to) admitted to trading at Eurex Deutschland consent to Eurex Deutschland, Eurex Frankfurt AG – which is the exchange operating company – or Eurex Clearing AG submitting any information described in Sentence 1 of Paragraph (1) to the ~~Service~~Internal Revenue Service upon its request or to another authority within the United States as specified in such request. Clearing Members submitting personal data within the meaning of the Regulation (EU) 2016/679 (or a subsequent legal act) to Eurex Deutschland, Eurex Frankfurt AG or Eurex Clearing AG shall ensure that Eurex Deutschland, Eurex Frankfurt AG or Eurex Clearing AG, respectively, are authorized to submit such data to comply with Eurex Deutschland’s obligations as a ‘qualified board or exchange’ or Eurex Clearing AG’s obligations as a ‘qualified intermediary’ / ‘qualified derivatives dealer’ to the tax ~~to~~ authorities in the United States.

(4) As soon as Eurex Deutschland, Eurex Frankfurt AG or the ~~Service~~Internal Revenue Service notify Eurex Clearing AG of a Clearing Member (also with respect to its DC Market Participants or by its Indirect Client Market Participants) not complying with its obligations under Paragraphs (1) and (2)(i), Eurex Clearing AG shall immediately notify the respective Clearing Member of such fact. Upon receipt of such notification of Eurex Clearing AG according to Sentence 1, the right of this Clearing Member to participate in the Clearing of Eurex Transactions and Eurex Off-Book Trades shall immediately be suspended.

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(5) Clearing Members participating in the Clearing of Potential 871m Transaction(s) that have provided Eurex Clearing AG, in accordance with Paragraph (2) above, with a comprehensive W-8IMY Form ~~(not a W-9 Form)~~ represent and warrant by way of an independent guarantee irrespective of fault (*selbständiges, verschuldensunabhängiges Garantieversprechen*) to Eurex Clearing AG that each time when entering into Potential 871m Transaction, the following requirements are true and valid:

[2] Please refer to the IRS Publication Rec.Proc. 2022-43 26 CFR 1.1441-1(e)(5) and (6). 2023 Qualified Intermediary Agreement.

The Clearing Member has before entered into a qualified intermediary agreement (U.S. Revenue Procedure ~~2017-15~~2023) with the ~~Service~~Internal Revenue Service, maintains the acquired status and,

a. if acting as a qualified ~~n~~ intermediary ("QI")/qualified derivatives dealer ("QDD") – including Eurex Transactions entered into on behalf of its customers – it has assumed primary responsibility for reporting, collecting and remitting withholding taxes imposed pursuant to Subtitle A Chapters 3 and 4 and Chapter 61 and Section 3406 of the IRC, and it withholds with respect to Potential 871(m) Transaction(s) any payment of a dividend equivalent on the dividend payment date for the applicable dividend (as determined in Treasury Regulations Section 1.1441-2 (e) (4) or any successor thereto); or

b. if acting for its own account, it has selected the qualified derivatives dealer status for principal transactions (as defined in QI Agreement 2023~~U.S. Revenue Procedure 2017-15~~, Section 2.63).

(6) Any Clearing Member participating in the Clearing of Potential 871(m) Transactions shall immediately notify Eurex Clearing AG in writing if it undergoes a change in circumstances (including a termination of its status as a qualified intermediary or qualified derivatives dealer), or otherwise knows or has reason to know that it is not, or will not be, in compliance with this section. Such written notice must be delivered to Eurex Clearing AG no later than within two days of the Clearing Member's knowledge thereof together with a correspondingly amended Form W-9 or W-8IMY, if applicable.

(7) The Clearing Member shall indemnify and hold harmless Eurex Clearing AG from and against any and all taxes, levies, imposts, assessments, withholdings, and any penalties, fines, interest thereon, or other additions thereto of any nature whatsoever (collectively, "**Covered Liabilities**") imposed on or incurred by Eurex Clearing AG in connection with its obligations to submit Form 1042-S or any other tax reporting to the IRS, to the extent such Covered Liabilities arise from or are attributable to the Clearing Member's failure to provide complete, accurate, or timely information or documentation. Upon demand, the Clearing Member shall immediately reimburse Eurex Clearing AG for any such Covered Liabilities paid. Eurex Clearing AG shall provide the Clearing Member with an invoice or other written notice detailing the amount of the Covered Liabilities to be reimbursed. For the avoidance of doubt, Eurex Clearing AG shall bear no responsibility for verifying the tax accuracy, completeness, or legal sufficiency of information or documentation supplied by a Clearing Member and assumes no liability for Covered Liabilities resulting therefrom.

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