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RESOLUTION No 10

"Technical terms and procedures for the provision of Succession Service "

THE BOARD OF DIRECTORS OF THE GREEK CENTRAL SECURITIES DEPOSITORY SA (ATHEXCSD)

(Meeting 22.02.2021)

Having regard to:

1. the provisions of Article 2.6 of Part 2 of Section I and of Articles 2.1, 2.2 and 2.3 of Part 2 of Section X of the Rulebook of the Greek Central Securities Depository (hereinafter the "Rulebook"), and
2. the need to specify the technical terms and procedures relating to the provision, by ATHEXCSD, of Succession Service

ISSUES THIS RESOLUTION AS FOLLOWS:

I. General provisions

1. ATHEXCSD provides Succession Service in accordance with the provisions of Articles 2.1, 2.2 and 2.3 of Part 2 of Section X of the Rulebook and the more specific provisions below.

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II. Succession Service provided in relation to Customer Securities Accounts

If the heir has a Customer Securities Account, Succession Service shall be provided in accordance with the procedures set out in Articles 2.2 and 2.3 of Part 2 of Section X of the Rulebook, provided that the beneficiary of the deceased has previously been identified in accordance with Article 1.2.2 in conjunction with Article 1.3 of Part 1 of Section VIII of the Rulebook and the more specifically provided for in a relevant Decision of ATHEXCSD.

III. Succession Service provided in relation to Customer Securities Accounts

If the deceased's securities are held through a Customer Securities Account, Succession Service shall be provided in accordance with the procedures set out in Articles 2.2 and 2.3 of Part 2 of Section X of the Rulebook, provided that the beneficiary of the deceased has previously been identified in accordance with Article 1.2.3 in conjunction with Article 1.3 of Part 1 of Section VIII of the Rulebook and the more specifically provided for in a relevant Decision of ATHEXCSD.

IV. Legalization of heirs or legatees subject to foreign jurisdiction

In the event that the legalization of the heirs or legatees is subject to foreign jurisdiction, it is necessary to provide evidence and supporting documents corresponding to those provided for in Article 2.2. of Part 2 of Section X of the rulebook. In this case there must be a written confirmation of the completeness and validity of the supporting documents by the Participant or the Registered Ombudsman. The condition of the preceding subparagraph shall also be satisfied if there is a relevant legal opinion on the issue.

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V. Procedure for the legalization of heirs or legatees - Presentation of a certificate of Article 105 of L.D. 118/73

1. For the presentation to ATHEXCSD of the certificate of Article 105 of L.D. 118/73, pursuant to Article 2.2 (2) of Part 2 of Section X of the Rulebook, ATHEXCSD
 - α) shall provide the heirs or legatees with information on the beneficiary deceased's portfolio; and
 - β) issue certificates for the closing price of the Securities of the last meeting prior to the date of death of the beneficiary deceased. In the case of Securities which are not listed on a Stock market or a multilateral trading facility, their valuation shall be pursuant to the stipulated in the existing tax provisions.
2. The presentation of the certificate referred to in par. 1 is not required if the heirs or legatees concerned are exempted from the relevant tax pursuant to the provisions in force (in particular Art. 2 and 25 of Law 2961/2000).

VI. Information provision on the portfolio of the beneficiary deceased

- a) In the event of the existence of a certificate of succession, the following information and supporting documents shall be presented by the interested party:
 - i. Relevant Application from ATHEXCSD website notifying the Identity Card number and the VAT of the deceased
 - ii. Copy of the certificate of succession
 - iii. Certificate of non-revocation / amendment / cancellation of the certificate of succession
- b) In the event of the existence of a will, the following information and supporting documents shall be presented by the interested party:

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- i. Relevant Application from ATHEXCSD website, notifying the Identity Card number and the VAT of the deceased
 - ii. Copy of the minutes of the competent court on the probate or copy of the public will
 - iii. In the case of a self-composed will, which has been judged as principal, a copy of the records of the competent court that judged the will as principal
 - iv. If the will does not include Securities, a certificate of closest relatives shall also be presented
 - v. Certificate of non-probation of other will
 - vi. Certificate of non-challenge of the succession rights
 - vii. Certificate of non-waiver of the succession
- c) In case of acceptance of inheritance, which includes intangible values / shares, the following information and supporting documents shall be provided by the interested party:
- i. Relevant Application from ATHEXCSD website, notifying the Identity Card number and the TIN of the deceased
 - ii. Copy of the notarial acceptance document of the deceased
- d) In case of acceptance of inheritance, which does not include intangible Securities, the following information and supporting documents shall be provided by the interested party:

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- i. Relevant Application from ATHEXCSD website, notifying the Identity Card number and the TIN of the deceased
 - ii. Copy of the notarial acceptance document of the deceased
 - iii. Certificate of non-probation of will of the deceased
 - iv. Certificate of non-challenge of the succession rights
- e) In case of non existence of a certificate of succession or will or acceptance of inheritance the following information and supporting documents shall be provided by the interested party:
- i. Relevant Application from ATHEXCSD website, notifying the Identity Card number and the TIN of the deceased
 - ii. Death certificate of the deceased
 - iii. Certificate of closest relatives of the deceased
 - iv. Certificate of non-probation of will of the deceased
 - v. Certificate of non-challenge of the succession rights
 - vi. Certificate of non-waiver of the succession
- f) In the event that the heir does not present the above documents in person, an authorized person may present them. The document shall authorize the applicant, as, on his behalf, to submit the present application to the "Greek Central Securities Depository SA", requesting from its competent services any information in relation to Securities held in the Share Securities Account of the deceased and / or related entries, thereby signing any relevant document or application that shall be requested by the "Greek Central Securities Depository S.A.", to terminate the above mandate.

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- g) ATHEXCSD shall receive the certificates issued by the competent judicial authority (Court of First Instance / Magistrate's Court) within a period of three months from the date of issue.

VII. Issuance of certificates for the closing price of the shares of the deceased on the date prior to the date of death

1. The issuance of a certificate for the closing price of the securities on the date prior to the date of death in accordance with par. V 1 (b) hereof shall be provided upon submission of the Application for Closure Price Certificate, as posted on its website, in order to be used by the interested parties for the submission of an inheritance tax return to the relevant Tax Office.
2. For the listed Securities, this service shall be provided by ATHEXCSD in cooperation with the Trading Venue Operator where the relevant Securities are traded.
3. For the issuance of the certificate, no supporting documents shall be required, while the service shall be charged as defined in a relevant Decision.

VIII. Entry into force

1. This resolution shall be made public via the website www.athexgroup.gr. This shall become effective from its publication, namely from 12.04.2021.
2. The publication hereof shall be subject to the formalities set out in Article 2.6 of Part 2 of Section I of the Rulebook.