



Rules and Methodology

S-Network ITG Agriculture Index
(Ticker: AGRI)

September 2017

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1. General Description of the S-Network ITG Agriculture Index (Ticker: AGRI)

The S-Network ITG Agriculture Index (Ticker: AGRI) is an equity index designed to serve as an equity benchmark for globally traded stocks that are principally engaged in the Global Agriculture Industry. The AGRI employs a modified capitalization weighting methodology designed to assure accurate investment exposure across the various business segments that together comprise the Global Agriculture Industry.

AGRI constituents are selected from a “universe of stocks” comprising four proprietary S-Network Sub-Industry Classifications (“the Segments”):

- **Seeds, Chemicals and Fertilizers.** Companies that produce agricultural seeds and traits, chemicals and fertilizers used mainly in agriculture.
- **Equipment.** Manufacturers of farm machinery and irrigation equipment.
- **Commodity Agricultural Products.** Producers and distributors of grains and similar agricultural products.
- **Livestock.** Producers of livestock, including chicken, and companies engaged in aquaculture.

Companies contained in the various S-Network classifications typically fall into the following Global Industry Classification (GICS) sub-industries: Agricultural and Farm Machinery; Agricultural Products; Fertilizers and Agricultural Chemicals; Food Distributors and Packaged Foods and Meats. For companies contained in these GICS sub-industries, S-Network conducts revenue tests to ascertain whether or not the companies meet the required revenue thresholds for “primary agriculture,” which is necessary for inclusion in the S-Network classification. Accordingly, not all stocks contained in the GICS sub-industries are included in the S-Network classifications because they fail to meet the revenue thresholds required for inclusion.

Furthermore, revenue characteristics of certain companies classified in the GICS sub-industry “Diversified Chemicals” are reviewed and a limited number of companies in this GICS sub-industry are included in the AGRI universe.

Companies included in the AGRI are engaged in “primary” agricultural operations, specifically the production of agricultural commodities. Accordingly, the AGRI does not include companies primarily engaged in the sale and/or distribution of packaged food products.

The AGRI contains stocks selected from a universe of equity securities traded on recognized stock exchanges in a) the Americas, b) Europe, Middle East & Africa (EMEA) and c) Asia/Pacific, based on a set of objective screening criteria.

The selection criteria include requirements for industry participation, primary exchange listing, minimum capitalization (adjusted for free float), minimum price and minimum average daily trading volume.

The aforementioned screening process establishes the effective “universe of stocks” from which the AGRI constituents are selected. AGRI includes a fixed number of 30 stocks, which are selected from the universe based on the largest total market capitalization.

AGRI employs a weighting methodology that reflects the float adjusted market capitalization and

liquidity characteristics of the different stocks. Capping procedures are applied to assure that the index is in compliance with various US and European regulatory guidelines governing concentration of holdings. The capping methodology allows for a proportional distribution of weights from large-capitalization stocks through mid-cap, while assuring that companies in the index offer sufficiently high levels of liquidity and price discovery.

2. The Index Committee

The AGRI Index Committee (“The Committee”) will be composed of no less than three members. The Committee Chairman will have extensive experience with and expertise in global equity markets. The other members will have experience in financial markets, indexes and/or financial products.

The Committee will be responsible for overseeing the activities of the calculation agent, and approving all changes to the index related to its annual reconstitutions and rebalancings. The Committee will be responsible for approving any changes in the official index rules, as defined herein.

The Committee will meet quarterly, either in person or via teleconference, to discuss index issues and organize the annual reconstitutions.

The composition of the Committee may from time to time be changed to reflect changes in market conditions.

All members of the index committee and their advisors shall comply with the S-Network Global Indexes code of conduct and ethics with respect to the disclosure and use of material non-public information.

3. Screening and Selection Methodology for AGRI

Only companies that meet the following eligibility criteria may be considered for inclusion in the AGRI index.

1. Companies must be principally engaged in the “Primary Agriculture Industry” as defined herein. “Principally Engaged” is defined as generating over 50% of gross revenues from the “Primary Agriculture Industry.”
2. The company’s stock must trade on a recognized North American, European or Asian stock exchange that provides a “last closing price”. (National Stock Exchange, formerly NASDAQ, stocks must be “reported securities” under 11Aa3-1 of the Securities and Exchange Act, i.e., National Market System stocks, and similar criteria apply to stocks with foreign listings.) For companies with multiple share classes, the eligibility of each share class will be considered based upon its float market capitalization and its overall liquidity (average daily trading volume) as if each represented a separate company. A single share class will then be chosen to represent the company. A list of approved exchanges is shown in Appendix II.
3. The stock must have an average daily closing price greater than USD 1, or the equivalent amount in its listing currency, for the preceding three months or the entire period of its stock exchange listing, if less than three months.

4. The minimum capitalization value for each stock will be determined at index inception and will be revised with each annual reconstitution to reflect current market levels. The minimum capitalization value, adjusted for free float, for any stock will be greater than USD 300 million, or the equivalent amount in its listing currency.
5. The thirty companies in the universe with the largest market capitalizations are selected for inclusion in AGRI.
6. Companies must have turnover (shares traded X average share price) of at least USD 1 million per day for the three months preceding the last trading date of the second month of each calendar quarter.
7. Pre-existing index constituents with share turnover of less than 600,000 USD average daily trading volume shall be deleted from the AGRI before the opening of trading on the effective date of the rebalancing.

4. Weighting Methodology for AGRI

1. The constituent stocks contained in the index are weighted based upon their float adjusted market capitalization.
2. Any stock with a weight greater than 20% will be capped at 20% and the remaining weight shall be redistributed on a proportional basis to the remaining stocks in the index.
3. The total weight of all the stocks contained in the index with weights greater than 5%, following the capping described in Section 4 (2) shall be capped at 40%. The weights of the stocks with weights over 5% shall be reduced on a proportional basis and added to the weights of the stocks with weights under 5% on a proportional basis. Certain smoothing procedures may be applied to assure weighting consistency.

5. Float Adjustment

All stock issues in the index are assigned a float factor, ranging from 0 and 1, which accounts for publicly available and freely traded shares of the company. Float Factors will be determined at the quarterly rebalance and will be held constant until the subsequent review.

Three types of shareholders whose holdings are considered to be control blocks are subject to float adjustment:

1. Holdings by other publicly traded corporations (which exceed 5% of total shares outstanding), venture capital firms, private equity firms/strategic partners or leveraged buy-out groups;
2. Holdings by government entities, including all levels of government (restricted only to governments of domestic listing markets);
3. Holdings by current or former officers and directors of the company, founders of the company, or the family trusts of officers, directors or founders. Secondly, holdings of trusts, foundations, pension funds, employee stock ownership plans or other investment vehicles associated with and controlled by the company.

The holdings within each group form a cumulative total. In cases where holdings in a group exceed

5% of the outstanding shares of a company, the holdings of that cumulative group will be excluded from the float-adjusted count of shares to be used in index calculations. Holdings under 5% will only be taken into account if they belong to clearly related shareholders like family members or board members.

Additionally, statutory limits on foreign ownership are recognized and applied where necessary.

Float factors are sourced through Thomson Reuters. In the event Thomson Reuters does not provide float data on a specific index constituent, a recognized publicly available source (Bloomberg or S&P) is used.

The Index Committee may review float data on a periodic basis and may conduct its own review of individual float factors it deems inconsistent with other publicly available float calculations and, in certain instances, may adjust the float factor used

6. Index Value at Inception

The AGRI index will have a value at inception of 1000, on its inception date of January 1, 2002. The AGRI index will be calculated as a Price Only Index and as a Total Return Index in both USD and EUR.

7. Index Changes

The Indexes are reconstituted annually on the third Friday of December and rebalanced quarterly on the third Friday of the last month of each calendar quarter. Index changes take place at each reconstitution date, except in the event of certain corporate actions, such as mergers, acquisitions, and delistings. In such cases, the change is applied on the effective date of the action, unless otherwise determined by the Index Committee. Whenever possible, changes will be announced at least two business days prior to their implementation.

Deletions are made at any time in the event a stock is liquidated, de-listed, files for bankruptcy or is acquired. Upon deletion, the weight of the removed stock is reallocated proportionately to the remaining constituents. Additions are made only upon the effective date of the annual reconstitution.

8. Roles of the Parties in the Annual Reconstitutions

Two parties participate in the annual reconstitutions: The Index Publisher (S-Network Global Indexes Inc), which is responsible for applying the relevant index rules to the Indexes and the AGRI Index Committee, which is responsible for reviewing and approving the changes to the Indexes that are recommended by the Index Publisher. (The Indexes are calculated on both end-of-day and real-time bases by Thomson Reuters Indices, which does not participate in the annual reconstitutions).

Data used for the annual reconstitutions are as of the close of US trading on the last business day of the month preceding the reconstitution month. ("Snapshot Date").

The Index Publisher will submit to the AGRI Index Committee its recommended changes to the Indexes five business days following the Snapshot Date.

The AGRI Index Committee will approve or reject the changes and notify the Index Publisher of its decisions not later than eight business days following the Snapshot Date.

Within 24 hours of notification by the AGRI Index Committee to the Index Publisher of its approval of changes, the Index Publisher will post a press release on the Indexes' web site announcing the changes. www.itg.snetglobalindexes.com

Changes to the Indexes related to the annual reconstitutions are implemented in conjunction with the quarterly rebalancing as of the close of trading on the third Friday of the last month of each calendar quarter.

9. Roles of the Parties in the Quarterly Rebalancings

Two parties participate in the quarterly rebalancings: The Index Publisher, which is responsible for applying the relevant index rules to the Indexes and the AGRI Index Committee, which is responsible for reviewing and approving the changes to the Indexes that are recommended by the Index Publisher.

Data used for the quarterly rebalancings is as of the close of US trading on the second Friday of the last month of each calendar quarter (the "Record Date"). Share weights for the rebalanced Indexes are computed as of the Record Date.

The Index Publisher will submit its recommended weights to the AGRI Index Committee or its designee within two business days following the Record Date.

The AGRI Index Committee will approve or reject the changes and notify the Index Publisher of its decisions not later than three business days following the Record Date.

Upon notification by the AGRI Index Committee to the Index Publisher of its approval of the weights, the Index Publisher will issue pro forma index weights to all relevant licensees and post the pro forma index files to its FTP server, which may be accessed by entities authorized to do so by the Index Publisher.

Changes to the Indexes related to the quarterly rebalancings are as of the close of trading on the third Friday of the last month of each calendar quarter.

10. Ongoing Maintenance and Handling of Corporate Actions

In addition to the scheduled quarterly reviews, the Indexes reviewed on an ongoing basis. Changes in index composition and related weight adjustments are necessary whenever there are extraordinary events such as liquidations, conversions, delistings, bankruptcies, mergers or takeovers involving index components. In these cases, each event will be taken into account on its effective date. Whenever possible, the changes in the index's components will be announced at least two business days prior to their implementation date.

Eligible Securities. In the event that a component no longer meets the eligibility requirements described herein, it will be removed from the index on the effective date of the next rebalancing.

Mergers. If two index constituents merge, their component positions will be replaced by the surviving stock immediately. If an index constituent merges with a non-component stock, its

component position will be replaced by the new stock, provided the new stock meets the eligibility criteria for AGRI. If the combined stock fails to meet the eligibility criteria for AGRI, it will be deleted from the index unless otherwise determined by the Index Committee. If deleted, the weight of the merged index constituent shall be redistributed proportionately to the remaining constituents in the index.

Takeovers. If an index component is taken over by another component stock, the former will be removed from the index immediately upon completion of the takeover. If an index component is taken over by a non-component stock, it will be replaced by the acquiring stock immediately, if the acquiring stock meets the eligibility criteria for AGRI. If the acquiring stock does not meet the eligibility criteria for AGRI, the acquiring stock will be deleted from the Indexes and the weight of the removed stock will be reallocated proportionately to the remaining constituents in the index.

Conversions. If an index component is converted to a non-eligible financial security, it will be deleted from the Indexes on the date of the next rebalancing, unless otherwise determined by the Index Committee.

Share Offerings and Share Buy-Backs. All Share Offerings and Buybacks that result in an increase or decrease of a constituent stock's shares outstanding will be implemented at the annual reconstitution.

Tender Offers. Tender offers will be accepted at least one day prior to the expiration of the tender offer, provided management of the company for which the tender offer is being made is in favor of the tender offer.

Rights Offerings. Rights will be executed, provided the rights are "in the money," on the effective date. The cost of executing the rights will be derived proportionately from the remaining constituents in the Indexes.

Spin-Offs. In the event of a spin-off, the spun-off company's stock will be sold on the effective date of the spin-off and the proceeds will be reallocated proportionately across all remaining index constituents

Removal of Stocks Due to Delisting, Bankruptcy or Extreme Financial Distress. If an index constituent is de-listed by its primary market, or is in bankruptcy proceedings, it will be removed from the index.

* If an index component is de-listed by its primary market due to failure to meet financial or regulatory requirements, it will be removed from the indexes and its weight will be reallocated to the remaining constituents in the relevant index.

* If an index component enters bankruptcy proceedings, it will be removed from the indexes and will remain ineligible for re-inclusion until it has emerged from bankruptcy. However, the Committee may, following a review of the bankrupt company and the issues involved in the filing, decide to keep the stock in the indexes.

* The Committee may, at its discretion, remove a stock it has determined to be in extreme financial distress from the Indexes, if the Committee deems the removal necessary to protect the integrity of the Indexes and the interests of investors in products linked to the Indexes.

Pricing of Stocks in Extreme Financial Distress for Index Maintenance.

* When a stock is suspended from trading due to financial distress and subsequently de-listed by its primary market prior to resumption of trading, the Calculation Agent will use

the best-available alternate pricing source to determine the value at which the stock should be removed from the index.

* If the stock's primary market price is no longer available due to its suspension or de-listing, a current price from another exchange, such as a regional or electronic marketplace, may be used. In the absence of those prices in the case of U.S. securities, OTC Bulletin Board, OTC Equity (non-OTCBB stocks), and Pink Sheet traded prices could be applied in that order.

* If neither a traded price nor a bid/asked range is available, the Committee will evaluate the status of the suspended stock. The Committee may consult with managers of portfolios linked to indexes in which the stock is a constituent in determining the value of the stock. If the Committee concludes that the security has become worthless or is likely to remain too illiquid to be traded, it will be removed from the Indexes at .01 local currency of the stock.

11. Calculation and Dissemination of Index Values

The Calculation Agent (Thomson Reuters Indices) will calculate closing values for both the price and total return Indexes based on closing prices as reported by the relevant exchanges.

The Index Publisher will post the following files to its FTP server prior to 7:00PM EST each trading day:

Closing Index File (ICW) – Index constituents, closing prices, weights, share weights and related data as of the day's close.

Adjusted Closing Index File (ADJCLS_ICW) – Index constituents, closing prices, weights, share weights and related data as of the next trading day's open.

Corporate Action File (ICA) – Data related to upcoming corporate actions for the Indexes' constituent stocks.

Index Values File (IDX) – Closing values for the price and total return indexes.

Closing values for the Indexes will be transmitted to the New York Stock Exchange prior to 7:00PM EST for redistribution to vendors and providers of financial data via the NYSE Global Index Feed.

"Real-time" index values (price index only) will be calculated in 15-second snapshots during normal US stock exchange hours, Monday through Friday, in USD and Euro. Values will be transmitted to the NYSE for redistribution to various data vendors and providers of financial data.

Index values will be distributed using the following tickers:

The S-Network ITG Agriculture Index

Price Index (USD): AGRI

Price Index (Euro): AGRIE

Total Return (Net) Index (USD): AGRIT

Total Return (Gross) Index (USD): AGRITG

Total Return (Net) Index (Euro): AGRIET

12. Calculation and Adjustments

1. Input Data Sources

- * Stock prices are provided by Thomson Reuters. Official closing prices of constituent stocks as provided by the relevant stock exchanges are used for index calculation.
- * The number of shares is determined separately for each class of stock. This information is obtained from regulatory filings and a variety of data vendors. The data also may be sourced from the constituent stocks themselves.
- * Corporate actions are sourced from public news services, regulatory filings and data vendors. The constituent stocks themselves may be used as an additional source.
- * Float factors for the various securities are provided by Thomson Reuters and are subject to confirmation by additional independent sources of float data (Bloomberg & S&P). In the event of a material difference in the float factors provided by Thomson Reuters and the independent provider, the Index Publisher will determine the float factor after review of all available and relevant data.

2. Index Formula. The index is calculated using a Laspeyres formula. This formula is used for the calculation of the return index and the price index. The only difference is that the divisor D_t is different for the two indexes (return index and price index).

The index is computed as follows:

$$\text{Index}_t = \frac{\sum_{i=1}^n (p_{it} \times q_{it} \times r_{it} \times f_{it})}{C_t \times \sum_{i=1}^n (p_{i0} \times q_{i0} \times r_{i0} \times f_{i0})} \times \text{Base Index Value} = \frac{M_t}{B_t} \times \text{Base Index Value}$$

The above-mentioned formula can be simplified as: $\text{Index}_t = \frac{M_t}{D_t}$

Where:

$$D_t = \frac{B_t}{\text{base index value}} = \text{divisor at time (t)}$$

- n = the number of stocks in the index
- p_{i0} = the closing price of stock i at the base date
- q_{i0} = the number of shares of stock i at the base date
- r_{i0} = the exchange rate from local currency to USD at the base date
- f_{i0} = the float factor of company i at the base date
- p_{it} = the price of stock i at time (t)
- q_{it} = the number of shares of stock i at time (t)
- r_{it} = the exchange rate from local currency to USD at time (t)

- f_{it} = the float factor of company i at time (t)
- C_t = the adjustment factor for the base date market capitalization
- t = the time the index is computed
- M_t = market capitalization of the index at time (t)
- B_t = adjusted base date market capitalization of the index at time (t)

Dividend payments are not taken into account in the price indexes, whereas dividend payments are reinvested in the index constituents of the total return index on a proportional basis. The adjustment protects the indexes from the effects of changes in index composition and the impact of corporate actions.

3. Divisor Adjustments. Corporate actions affect the share capital of component stocks and therefore trigger increases or decreases in the index. To avoid distortion, the divisor of the index is adjusted accordingly.
4. Changes in the index's market capitalization due to changes in the composition (additions, deletions or replacements), weighting (following quarterly reviews, corporate actions (mergers, or special cash or stock distributions of other stocks) result in a divisor change to maintain the index's continuity. By adjusting the divisor, the index value retains its continuity before and after the event. For rights offerings, the Calculation Agent will price the rights during the subscription period, not before or after. Alternatively, the Calculation Agent may start pricing the rights after the ex-date and before the subscription period, under the condition that the rights are priced daily.

* Formulae for Divisor Adjustment. The following formulae will be used for divisor adjustments. (Note: No divisor adjustments are necessary for stock splits, since market capitalization does not change and the share number and share price are adjusted prior to the opening of trading on the split's ex-date.)

$$D_{t+1} = D_t \times \frac{\sum \left(p_{it} \times q_{it} \times r_{it} \times f_{it} \right) \pm \Delta MC_{t+1}}{\sum \left(p_{it} \times q_{it} \times r_{it} \times f_{it} \right)}$$

Where:

- D_t = divisor at time (t)
- D_{t+1} = divisor at time (t+1)
- p_{it} = stock price of stock i at time (t)
- q_{it} = number of shares of stock i at time (t)
- r_{it} = the exchange rate from local currency to USD at time (t)
- f_{it} = the float factor of company i at time (t)
- ΔMC_{t+1} = add new components' market capitalization and adjusted market capitalization (calculated with adjusted closing prices and shares effective at time t+1 and/or minus market capitalization of stocks to be deleted (calculated with closing prices and shares at time t)

Note: If the current trading price of an issue is unavailable, the previous trading session's closing price is used. However, if the issue is affected by any corporate action that requires an adjustment, then the adjusted price is used.

* Adjustments for Corporate Actions. An index divisor may decrease (▼) or increase (▲) or keep constant (■) when corporate actions occur for a component stock. Assuming shareholders receive “B” new shares for every “A” share held for the following corporate actions:

▼ A) CASH DIVIDEND (applied for return index only)
adjusted price = closing price - dividend announced by the stock

▼ B) SPECIAL CASH DIVIDEND (applied for price and return index)
adjusted price = closing price - dividend announced by the stock

■ C) SPLIT AND REVERSE SPLIT
adjusted price = closing price * A / B new number of shares = old number of shares * B / A

■ D) RIGHTS OFFERING
adjusted price = (closing price * A + subscription price * B) / (A + B) new number of shares = old number of shares * (A + B) / A

■ E) STOCK DIVIDEND
adjusted price = closing price * A / (A + B) new number of shares = old number of shares * (A + B) / A

▼ F) STOCK DIVIDEND OF A DIFFERENT STOCK SECURITY
adjusted price = (closing price * A - price of the different stock security * B) / A

▲ G) COMBINATION STOCK DISTRIBUTION (DIVIDEND OR SPLIT) AND RIGHTS OFFERING
Shareholders receive B new shares from the distribution and C new shares from the rights offering for every A shares held:

* If rights are applicable after stock distribution (one action applicable to other).
adjusted price = [closing price * A + subscription price * C * (1 + B / A)] / [(A + B) * (1 + C / A)]
new number of shares = old number of shares * [(A + B) * (1 + C / A)] / A

* If stock distribution is applicable after rights (one action applicable to other).
adjusted price = [closing price * A + subscription price * C] / [(A + C) * (1 + B / A)]
new number of shares = old number of shares * [(A + C) * (1 + B / A)]

▲ H) STOCK DISTRIBUTION AND RIGHTS (NEITHER ACTION IS APPLICABLE TO THE OTHER)
adjusted price = [closing price * A + subscription price * C] / [A + B + C]
new number of shares = old number of shares * [A + B + C]

5. Computational Precision. Index values are rounded to two decimal places and divisors are rounded to integers. Any values derived by the index calculation engine from a corporate action used for the divisor adjustments and index computations are rounded to seven decimal places.

13. Data Correction Policy

To maintain a high standard of data integrity, a series of procedures have been implemented to ensure accuracy, timeliness and consistency. Input prices are monitored using a variety of computerized range-check warning systems. Fault tolerant methods are employed in the collection of market and corporate action data. Various verification and audit tasks are performed to ensure the quality of the data feeds and related market data. While every effort is taken to ensure the accuracy

of the information used for the index calculation, an index error may occur due to incorrect or missing data, including trading prices, exchange rates, shares outstanding and corporate actions, due to operational errors or other reasons.

1. Intraday Corrections. Reasonable efforts are employed to prevent erroneous data from affecting the indexes. Corrections will be made for bad prices and incorrect or missing corporate actions as soon as possible after detection.
2. Index-Related Data and Divisor Corrections. Incorrect pricing and corporate action data for individual issues in the database will be corrected upon detection. In addition, an incorrect divisor of an index, if discovered within five days of its occurrence, will always be fixed on the day it is discovered to pre-vent an error from being carried forward.

If a divisor error is discovered more than five days after occurrence, the adjustment will depend upon how significant the error is, how far back the error occurred and the feasibility of performing the adjustment

14. Review Schedule

Reconstitutions

Frequency: Annual

Effective date: Monday following the third Friday of December

Advance notice: Approximately 8 business days

Rebalancings

Frequency: Quarterly

Effective date: Monday following the third Friday of the last month of each calendar quarter

Advance notice: At least 3 business days

APPENDIX I: List of Approved Exchanges

EXCHANGE	COUNTRY
ASE	Australia
ASX	Australia
Australia	Australia
Australian	Australia
Vienna	Austria
EN Brussels	Belgium
Euron. Brussels	Belgium
Canada Ntnl	Canada
Toronto	Canada
Prague	Czech Republic
Prague-SPAD	Czech Republic
Copenhagen	Denmark
Tallin	Estonia
Tallinn	Estonia
Helsinki	Finland
EN Paris	France
Euronext Paris	France
Berlin	Germany
Frankfurt	Germany
Munich	Germany
Stuttgart	Germany
Xetra	Germany
London	Great Britain
London Intl	Great Britain
Athens	Greece
Hong Kong	Hong Kong
Budapest	Hungary
Dublin	Ireland
Tel Aviv	Israel
Brsaltaliana	Italy
Milan	Italy
Fukuoka	Japan
JASDAQ	Japan
Nagoya	Japan
Osaka	Japan

EXCHANGE	COUNTRY
Tokyo	Japan
KO	Korea, Rep.
Luxembourg	Luxembourg
Bursa Malays	Malaysia
Bursa Malaysia	Malaysia
Kuala Lumpur	Malaysia
Reykjavik	Nasdaq Omx
EN Amsterdam	Netherlands
Euron. Amsterdam	Netherlands
New Zealand	New Zealand
NZX	New Zealand
Norway OTC	Norway
Oslo	Norway
Prague SE	Poland
Warsaw	Poland
Warsaw Continuous	Poland
EN Lisbon	Portugal
Euronext Lisbon	Portugal
Singapore	Singapore
Korea SE	South Korea
KOSDAQ	South Korea
Continuous	Spain
Madrid-SIBE	Spain
Nordic GM	Sweden
Stockholm	Sweden
SIX Swiss	Switzerland
SIX Swiss Ex	Switzerland
Nasdaq	United States
NASDAQ CM	United States
NASDAQ GM	United States
NASDAQ GS	United States
New York	United States
NYSE Amex	United States
NYSE Arca	United States
NYSE MKT LLC	United States

APPENDIX II: Applicable Tax Rates

Country Name	Tax Rate	Dividend Type	Dividend Payment Type
Argentina	0	NET	ORDINARY DIVIDEND
Australia	0.3	NET	ORDINARY DIVIDEND
Austria	0.25	NET	ORDINARY DIVIDEND
Bahrain	0	NET	ORDINARY DIVIDEND
Bangladesh	0.2	NET	ORDINARY DIVIDEND
Belgium	0.25	NET	ORDINARY DIVIDEND
Bosnia and Herzegovina	0.05	NET	ORDINARY DIVIDEND
Botswana	0.075	NET	ORDINARY DIVIDEND
Brazil	0	NET	ORDINARY DIVIDEND
Bulgaria	0.05	NET	ORDINARY DIVIDEND
Cambodia	0.14	NET	ORDINARY DIVIDEND
Canada	0.25	NET	ORDINARY DIVIDEND
Chile	0.2025	NET	ORDINARY DIVIDEND
China	0	NET	ORDINARY DIVIDEND
Colombia	0	NET	ORDINARY DIVIDEND
Cote d'Ivoire	0.1	NET	ORDINARY DIVIDEND
Croatia	0.12	NET	ORDINARY DIVIDEND
Cyprus	0	NET	ORDINARY DIVIDEND
Czech Republic	0.15	NET	ORDINARY DIVIDEND
Denmark	0.27	NET	ORDINARY DIVIDEND
Egypt	0	NET	ORDINARY DIVIDEND
Estonia	0	NET	ORDINARY DIVIDEND
Finland	0.3	NET	ORDINARY DIVIDEND
France	0.3	NET	ORDINARY DIVIDEND
Georgia	0.05	NET	ORDINARY DIVIDEND
Germany	0.26375	NET	ORDINARY DIVIDEND
Ghana	0.08	NET	ORDINARY DIVIDEND
Greece	0.25	NET	ORDINARY DIVIDEND
Hong Kong	0	NET	ORDINARY DIVIDEND
Hungary	0	NET	ORDINARY DIVIDEND
Iceland	0.18	NET	ORDINARY DIVIDEND
India	0	NET	ORDINARY DIVIDEND
Indonesia	0.2	NET	ORDINARY DIVIDEND
Ireland	0.2	NET	ORDINARY DIVIDEND
Israel	0.25	NET	ORDINARY DIVIDEND
Italy	0.2	NET	ORDINARY DIVIDEND
Jamaica	0.3333	NET	ORDINARY DIVIDEND
Japan	0.2	NET	ORDINARY DIVIDEND
Jordan	0	NET	ORDINARY DIVIDEND
Kazakhstan	0.15	NET	ORDINARY DIVIDEND
Kenya	0.1	NET	ORDINARY DIVIDEND
Kuwait	0.15	NET	ORDINARY DIVIDEND

Latvia	0.1	NET	ORDINARY DIVIDEND
Lebanon	0.1	NET	ORDINARY DIVIDEND
Lithuania	0.15	NET	ORDINARY DIVIDEND
Luxembourg	0.15	NET	ORDINARY DIVIDEND
Macedonia	0.1	NET	ORDINARY DIVIDEND
Malaysia	0.25	NET	ORDINARY DIVIDEND
Malta	0.35	NET	ORDINARY DIVIDEND
Mauritius	0	NET	ORDINARY DIVIDEND
Mexico	0	NET	ORDINARY DIVIDEND
Montenegro	0.09	NET	ORDINARY DIVIDEND
Morocco	0.1	NET	ORDINARY DIVIDEND
Namibia	0.1	NET	ORDINARY DIVIDEND
Netherlands	0.15	NET	ORDINARY DIVIDEND
New Zealand	0.3	NET	ORDINARY DIVIDEND
Nigeria	0.1	NET	ORDINARY DIVIDEND
Norway	0.25	NET	ORDINARY DIVIDEND
Oman	0	NET	ORDINARY DIVIDEND
Pakistan	0.1	NET	ORDINARY DIVIDEND
Panama	0.1	NET	ORDINARY DIVIDEND
Peru	0.041	NET	ORDINARY DIVIDEND
Philippines	0.3	NET	ORDINARY DIVIDEND
Poland	0.19	NET	ORDINARY DIVIDEND
Portugal	0.25	NET	ORDINARY DIVIDEND
Qatar	0	NET	ORDINARY DIVIDEND
Romania	0.16	NET	ORDINARY DIVIDEND
Russia	0.15	NET	ORDINARY DIVIDEND
Saudi Arabia	0.05	NET	ORDINARY DIVIDEND
Serbia	0.2	NET	ORDINARY DIVIDEND
Singapore	0	NET	ORDINARY DIVIDEND
Slovakia	0	NET	ORDINARY DIVIDEND
Slovenia	0.15	NET	ORDINARY DIVIDEND
South Africa	0.15	NET	ORDINARY DIVIDEND
South Korea	0.22	NET	ORDINARY DIVIDEND
Spain	0.21	NET	ORDINARY DIVIDEND
Sri Lanka	0.1	NET	ORDINARY DIVIDEND
Sweden	0.3	NET	ORDINARY DIVIDEND
Switzerland	0.35	NET	ORDINARY DIVIDEND
Taiwan	0.2	NET	ORDINARY DIVIDEND
Thailand	0.1	NET	ORDINARY DIVIDEND
Trinidad and Tobago	0.1	NET	ORDINARY DIVIDEND
Tunisia	0	NET	ORDINARY DIVIDEND
Turkey	0.15	NET	ORDINARY DIVIDEND
Ukraine	0.15	NET	ORDINARY DIVIDEND
United Arab Emirates	0	NET	ORDINARY DIVIDEND
United Kingdom	0	NET	ORDINARY DIVIDEND
United States	0.3	NET	ORDINARY DIVIDEND

Venezuela	0.34	NET	ORDINARY DIVIDEND
Vietnam	0	NET	ORDINARY DIVIDEND
Zambia	0.15	NET	ORDINARY DIVIDEND
Zimbabwe	0.15	NET	ORDINARY DIVIDEND