

ORDER

September 18, 2008 No. 22

Following paragraph 18 of the Rules on Accounting of Financial Instruments and Their Circulation:

1. I approve the Rules on the Allocation of ISIN codes (attached) and establish that they come into effect as of October 1, 2008.

2. The Procedure for the Allocation of ISIN codes approved on 25 January 2006 by the order No. 7 shall become void as from October 1, 2008.

President

Artūras Keleras

THE RULES ON THE ALLOCATION OF ISIN CODES

I. General provisions

1. These Rules establish the procedure for the allocation of ISIN codes for financial instruments and the liability for the unauthorized use of ISIN codes.

2. The Central Securities Depository of Lithuania (hereinafter referred to as the Central Depository) enjoys an exclusive right to allocate ISIN codes for financial instruments¹.

II. ISIN code

3. ISIN code is an international unique code which identifies securities and other investment instruments in accordance with international standard ISO 6166. The Central Depository under authorization by ANNA (Association of National Numbering Agencies) allocates ISIN codes to all financial instruments issued in the Republic of Lithuania.

III. Allocation of an ISIN code

4. In order to get an ISIN code for its financial instruments, the issuer (i.e. a subject, issuing financial instruments)² or its agent must submit to the Central Depository an application of the established format. The standard application forms are provided in the annexes to these Rules. In case the issuer or its agent fails to fill in all the fields of the standard form, an explanatory letter on the matter must be attached.

5. Alongside the application, information about the financial instruments being issued/planned to be issued and other documents provided for in these Rules shall be delivered accordingly. The Central Depository shall have the right to ask for additional documents, not stipulated in these Rules.

IV. Allocation of an ISIN code for equity financial instruments

6. While applying to the Central Depository for the allocation of an ISIN code to its share issue, the issuer (issuer's agent) must provide the following documents:

6.1. The Application for the allocation of an ISIN code for the financial instruments (the standard application form is placed in Annex 1), containing the following information:

6.1.1. The Central Depository indirect participant's code allocated to the issuer (if applicable);

6.1.2. The name of the issuer;

6.1.3. The address of the issuer;

6.1.4. The company code of the issuer;

6.1.5. The VAT payer's code of the issuer (provided the issuer is a VAT payer);

6.1.6. The telephone number of the issuer;

6.1.7. The fax number of the issuer;

6.1.8. The e-mail address of the issuer;

6.1.9. The name and surname of the contact person of the issuer;

¹ For the purposes of these Rules the concept "financial instruments" is also applied to the shares and bonds of private limited liability companies.

² For the purposes of these Rules the concept "issuer" is also applied to the state, the Bank of Lithuania, management companies, investment variable capital companies, closed type investment companies, private limited liability companies, public limited liability companies and other entities.

6.1.10. The Central Depository participant's code of the issuer's agent (provided the issuer has chosen an agent);

6.1.11. The name of the issuer's agent (provided the issuer has chosen an agent);

6.1.12. The full name of the financial instruments;

6.1.13. The preferred short name of the financial instruments;

6.1.14. The size of the issue in units;

6.1.15. The par value of the financial instruments' unit;

6.1.16. The total par value of the financial instruments;

6.1.17. The issue price per financial instruments' unit;

6.1.18. The total value of the issue of the financial instruments;

6.1.19. The currency of denomination of the financial instruments;

6.1.20. The legal grounds for the refusal of the SC to approve the prospectus of the public liability company (reference to the legal act).

6.2. The original or a certified copy of the Statutes (a copy of the founding agreement is required in case the issuer is in the process of incorporation).

6.3. The note of approval of the securities prospectus issued by the Lithuanian Securities Commission where a securities prospectus has to be submitted for approval at the Lithuanian Securities Commission.

6.4. The original or a certified copy of the minutes of the general meeting of shareholders, which has adopted a decision to increase the authorized capital and make amendments to the Statutes accordingly, where a securities prospectus does not have to be placed for approval at the Lithuanian Securities Commission.

V. Allocation of an ISIN code for debt financial instruments

7. While applying to the Central Depository for the allocation of an ISIN code to its financial instruments³, which do not certify the participation in the authorized capital, (debt financial instruments), the issuer (issuer's agent) must provide the following documents:

7.1. The Application for the allocation of an ISIN code to the debt financial instruments (the standard application form is placed in Annex 2), containing the following information:

7.1.1. The Central Depository indirect participant's code allocated to the issuer (if applicable),

7.1.2. The name of the issuer;

7.1.3. The address of the issuer;

7.1.4. The company code of the issuer;

7.1.5. The VAT payer's code of the issuer (provided the issuer is a VAT payer);

7.1.6. The telephone number of the issuer;

7.1.7. The fax number of the issuer;

7.1.8. The e-mail address of the issuer;

7.1.9. The name and surname of the contact person of the issuer;

7.1.10. The Central Depository participant's code of the issuer's agent (provided the issuer has chosen an agent);

7.1.11. The name of the issuer's agent (provided the issuer has chosen an agent);

7.1.12. The full name of the financial instruments;

7.1.13. The preferred short name of the financial instruments;

7.1.14. The size of the would-be issue in units;

7.1.15. The par value of the financial instruments' unit

7.1.16. The total par value of the financial instruments;

7.1.17. The issue price per financial instruments' unit;

³ Including Government securities

- 7.1.18. The total value of the issue of the financial instruments;
 - 7.1.19. The currency of denomination of the financial instruments
 - 7.1.20. The date of the commencement of the offering of the financial instruments;
 - 7.1.21. The date of the closing of the offering of the financial instruments;
 - 7.1.22. The date the financial instruments become valid (upon payment);
 - 7.1.23. The maturity of the financial instruments (in days, if applicable);
 - 7.1.24. The redemption date for the financial instruments;
 - 7.1.25. The frequency of coupon payment of the financial instruments (number of payments per year if applicable);
 - 7.1.26. The date for the first coupon payment of the financial instruments;
 - 7.1.27. The date for the one but last coupon payment of the financial instruments;
 - 7.1.28. The coupon payment dates of financial instruments (month-day or year-month-day).
- 7.2. A certified copy of the issuer's decision to issue the financial instruments.
- 7.3. The original or a certified copy of the debt financial instruments' issue program (if available).
- 7.4. The original or a certified copy of the last Statutes registered with the Register of legal persons.

VI. Allocation of an ISIN code for financial instruments of collective investment undertakings and for accounting units of pension funds

8. While applying to the Central Depository for the allocation of an ISIN code to the financial instruments of collective investment undertakings and accounting units of pension funds, the issuer (a management company, an investment company with variable capital or a closed-end investment company) or issuer's agent must provide the following documents:

8.1. The Application for the allocation of an ISIN code to the financial instruments (the standard application form is placed in Annex 3), containing the following information:

8.1.1. The Central Depository indirect participant's code allocated to the issuer (if applicable),

8.1.2. The name of the issuer;

8.1.3. The address of the issuer;

8.1.4. The company code of the issuer;

8.1.5. The VAT payer's code of the issuer (provided the issuer is a VAT payer);

8.1.6. The telephone number of the issuer;

8.1.7. The fax number of the issuer;

8.1.8. The e-mail address of the issuer;

8.1.9. The name and surname of the contact person of the issuer;

8.1.10. The Central Depository participant's code of the issuer's agent (provided the issuer has chosen an agent);

8.1.11. The name of the issuer's agent (provided the issuer has chosen an agent);

8.1.12. The full name of the financial instruments;

8.1.13. The preferred short name of the financial instruments;

8.1.14. The size of the would-be issue in units (if applicable);

8.1.15. The currency of denomination of the financial instruments;

8.1.16. The date of the commencement of the offering of the financial instruments;

8.1.17. The date of the closing of the offering of the financial instruments (if applicable);

8.2. A certified copy of the collective investment undertaking's prospectus registered with the Lithuanian Securities Commission or with the competent authorities of another member state and accordingly a license or any other certified document issued by the Lithuanian Securities

Commission or the competent authorities of another member state to the management company, the investment company with variable capital or closed-end investment company.

8.3. A certified copy of the Rules on Pension funds registered with the Lithuanian Securities Commission or with the competent authorities of another member state.

9. The Central Depository is entitled to allocate an ISIN code also in the event the documents specified in paragraphs 8.2 and 8.3 of the Rules have not been submitted. In such a case the issuer (a management company, an investment company with variable capital or a closed-end investment company) or issuer's agent must provide the documents specified in paragraphs 8.2 and 8.3 of the Rules immediately after their approval at the Lithuanian Securities Commission or at the competent authority of another member state. If such documents are not submitted, the Central Depository shall cancel the allocated ISIN code.

VII. Allocation of an ISIN code for other financial instruments

10. While applying to the Central Depository for the allocation of an ISIN code for other than mentioned above financial instruments, the issuer (issuer's agent) must provide the following documents:

- 10.1. The Application for the allocation of an ISIN code;
- 10.2. Other information specified by the Central Depository.

VIII. Decision regarding the allocation of an ISIN code

11. Upon placing the specified documents, the fee of the set amount for the allocation of an ISIN code must have been paid in advance (in case of failure to allocate the ISIN code, the paid fee is repaid). The agreement between the Central Depository and the issuer may lay down a different procedure for the payment of the fee.

12. The Central Depository shall pass a decision regarding the allocation of an ISIN code within 5 business days after the placement of the specified documents and payment of the set amount fee. In case the decision is favourable, the Central Depository shall inform in writing about the allocation of the ISIN code (specifying the allocated ISIN code and the date of allocation).

IX. The terms and conditions for the use of ISIN codes

13. The issuers and other subjects must use the allocated ISIN code in compliance with *the Terms and conditions for the use of an ISIN code* laid down in annex 4 of these Rules.

X. The classifier and the structure of ISIN codes

14. The Central Depository uses the ISIN code classifier, which assigns individual code series to equity financial instruments, debt financial instruments, financial instruments of collective investment undertakings, accounting units of pension funds and others financial instruments (Annex 5).

XI. Administration and public announcement of the allocated ISIN code databases

15. The Central Depository shall include each allocated ISIN code into its managed and administered special database. The ISIN code shall be allocated for a financial instrument together with the CFI code (Classification number of financial instruments), prepared in accordance with the standard ISO 10962.

16. The Central Depository shall publicly announce information about the allocated ISIN codes on its web site. Such information shall be updated every business day. The Central Depository shall make it possible for the web site users to search for ISIN codes.

17. The Central Depository shall provide information on the allocated ISIN and CFI codes to ANNA Service Bureau (ASB), which shall include the above-mentioned information in the general data base of the National numbering agencies.

18. In order to guarantee fairness of the use of ISIN codes, the Central Depository, at a set periodicity shall reconcile the information held in its own database about the subjects, to which ISIN codes have been allocated, with the information provided by state registers or other suppliers of information.

XI. Final provisions

19. In other cases, that are not provided for in these Rules, the ISIN code for financial instruments shall be allocated by opening a general account with the Central Depository.

20. A different procedure for the allocation of ISIN codes may be established in agreements of the Central Depository with the issuers.

Annex 1 to the Rules on the Allocation of ISIN codes
CENTRAL SECURITIES DEPOSITORY OF LITHUANIA

Application for ISIN code allocation for the issue of equity financial instruments (shares)

The filing date of the application

The indirect CD participant's code allocated to the issuer	
The name of the issuer	
The address of the issuer	
The company code of the issuer	
The VAT payer's code of the issuer	
The telephone number of the issuer	
The fax number of the issuer	
The e-mail address of the issuer	
The contact person of the issuer (name and surname) o	
The CD participant's code of the issuer's agent	
The name of the issuer's agent	

Requisites of the financial instrument to which an ISIN is being allocated

The full name of the financial instruments	
The short name of the financial instruments	
The size of a would-be issue of the financial instruments in units	
The par value of the financial instruments' unit	
The total par value of the would-be financial instruments	
The issue price per financial instruments' unit	
The total value of the would-be issue of the financial instruments	
The currency of denomination of the financial instruments	
Note for public liability companies: Please reveal the legal grounds for the refusal of the SC to approve the prospectus (reference to the legal act)	

The issuer hereby confirms that before submitting his application he has become familiar with the *Terms and conditions for the allocation of an ISIN code*, he accepts them and undertakes to comply with them as well as agrees that they are binding on him and applicable without any stipulation.

The issuer acknowledges that this application and the terms and conditions for the allocation of an ISIN code have the power of an agreement.

CEO of the issuer _____
Signature name, surname

place of seal

Head of the Issuer's agent _____
Signature name, surname

place of seal

- The redemption date	
The frequency of coupon payment (number of payments per year if applicable);	
The date for the first coupon payment	
The date for the one but last coupon payment	
The coupon payment date (month-day or year-month-day).	
Note for public liability companies: Please reveal the legal grounds for the refusal of the SC to approve the prospectus (reference to the legal act)	

The issuer hereby confirms that before submitting his application he has become familiar with the *Terms and conditions for the allocation of an ISIN code*, he accepts them and undertakes to comply with them as well as agrees that they are binding on him and applicable without any stipulation.

The issuer acknowledges that this application and the terms and conditions for the allocation of an ISIN code have the power of an agreement.

CEO of the issuer _____
Signature name, surname place of seal

Head of the Issuer's agent _____
Signature name, surname place of seal

Annex 3 to the Rules on the Allocation of ISIN codes
CENTRAL SECURITIES DEPOSITORY OF LITHUANIA

Application for ISIN code allocation for the issue of financial instruments of collective investment undertakings and for accounting units of pension funds

The filing date of the application

The indirect CD participant's code allocated to the issuer	
The name of the issuer	
The address of the issuer	
The company code of the issuer	
The VAT payer's code of the issuer	
The telephone number of the issuer	
The fax number of the issuer	
The e-mail address of the issuer	
The contact person of the issuer (name and surname) o	
The CD participant's code of the issuer's agent	
The name of the issuer's agent	

Requisites of the financial instrument to which an ISIN is being allocated

The full name of the financial instruments	
The short name of the financial instruments	
The size of the would-be issue of the financial instruments in units	
The currency of denomination of the financial instruments	
The following information on the financial instruments:	
- The date of the commencement of the offering (subscription)	
- The date of the closing of the offering (subscription) of the financial instruments	

The issuer hereby confirms that before submitting his application he has become familiar with the *Terms and conditions for the allocation of an ISIN code*, he accepts them and undertakes to comply with them as well as agrees that they are binding on him and applicable without any stipulation.

The issuer acknowledges that this application and the terms and conditions for the allocation of an ISIN code have the power of an agreement.

CEO of the issuer _____
Signature name, surname

place of seal

Head of the Issuer's agent _____
Signature name, surname

place of seal

TERMS AND CONDITIONS FOR THE USE OF AN ISIN CODE

I. General provisions

1. The issuer, to whose securities ISIN code has been allocated, must use the ISIN code to the extent and in the manner prescribed by these terms, legal acts and other regulating acts of the Central Depository.

Within the meaning of these Terms management companies, investment companies with variable capital, closed-end investment companies, private limited liability companies and other entities that have submitted applications for the allocation of an ISIN code, are also considered to be the issuers.

2. The issuer has the right to use the allocated ISIN code in its internal accounting of financial instruments, including the right to publicly announce it.

3. The issuer has the right to decline the allocated ISIN code by notifying the Central Depository thereof. Such notice must be sent by registered mail or delivered personally. This information must be announced publicly.

4. Invoices with regard to the payments due by the issuers are placed to be paid to the issuer's agent - Central Depository's participant (if available), or on request of the issuer - directly to the issuer.

II. Fee tariffs for the allocation and the use of an ISIN code

5. For the allocation of an ISIN code generated according to the standard procedure the issuer must pay a fee in the amount of LTL 260.

6. For the allocation of an ISIN code generated according to the individual procedure the issuer must pay a fee of the set amount established in the agreement between the issuer and the Central Depository (the first two positions in an ISIN code generated according to individual procedure will be letters LT, whereas the last position will be a control number, generated by the CSDL system).

7. The issuer must also pay the annual ISIN code maintenance fee - LTL34, if no issue registration account has been opened in the Central Depository's system for the financial instruments, to which an ISIN code has been allocated. This fee shall be paid at the beginning of each calendar year against an invoice presented by the Central Depository. The annual fee shall not be paid for the calendar year in which the ISIN code was allocated.

8. If during the calendar year the issuer revokes the ISIN code allocated to it, the paid fee (or its portion) shall not be refunded. Information on the invalidity of the ISIN code shall be announced publicly on the Internet web site of the Central Depository.

9. The Central Depository shall have the right to one-sidedly change the size of the annual ISIN code maintenance fee. The Central Depository must notify the issuer thereof at least 1 month prior to the commencement of the calendar year, for which the amended fee is going to be applied. If the issuer 2 weeks prior to the calendar year, for which the amended fee is going to be applied, does not revoke the allocated ISIN code, it shall be considered that it agrees to pay the annual ISIN code maintenance fee of the changed amount.

III. LOSS OF AN ISIN CODE

10. If the issuer fails to timely pay the annual ISIN code maintenance fee (the payment is regarded overdue if it is late by more than 2 weeks), it shall be considered that the issuer forfeits the right to use the ISIN code allocated to it. The information about that shall be provided to the issuer itself and made public by announcing it on the Internet web site of the Central Depository.

11. In the event that the issue registration and the general securities accounts for the financial instruments issued by the issuer are closed at the Central Depository, the issuer forfeits the right to use the ISIN code anymore (including the use of such a code in its internal accounting, public announcement of it, etc.). This limitation shall not be applied in cases where the ISIN code was allocated for the financial instruments of limited duration. In that case, when the issue registration and the general securities accounts for the financial instruments of limited duration are closed due to maturity, the issuer (its agent) shall be entitled to use this ISIN code for all the purposes, to the extent they are related with the past issue.

12. In case the issuer has cancelled its ISIN code or has forfeited the right to use the allocated code in accordance with the procedure laid down in paragraph 11, it shall have no right to use the code assigned to it in any way, including but not limited to the use of the ISIN code for its own purposes, in its own securities accounting, public announcement of the code, any references of the code in public reports, in documents, etc.

13. If the issuer keeps using the ISIN code after it has cancelled the code allocated to it or in accordance with the procedure laid down in paragraphs 10 or 11 has forfeited the right to use the code, as well as after the closure at the Central Depository of the issue registration and the general securities accounts for the financial instruments issued by it, it must pay a penalty in the amount of LTL 10000 to the Central Depository. The penalty shall be paid for each case of illegal use of an ISIN code.

IV. OTHER PROVISIONS

14. The use of the ISIN code allocated to the financial instruments of collective investment undertakings or accounting units of pension funds shall be regulated *mutatis mutandis* by paragraphs 2-13 of the Terms and conditions.

THE BREAKDOWN OF ISIN CODES

1. LTPF0000001X – LTPF0099999X – accounting units of pension funds
2. LTIF0000001X – LTIF0099999X – investment units of funds
3. LT000000000X – LT000029999X – equity financial instruments of public and private limited liability companies
4. LT000030000X – LT000039999X – Corporate bonds with maturity up to 1 year
5. LT000040000X – LT000049999X – Corporate bonds with maturity over 1 year
6. LT000050000X – LT000059999X – Government securities (T-bills) with maturity up to 1 year
7. LT000060000X – LT000069999X – Government securities (bonds) with maturity over 1 year
8. LT000070000X – LT000079999X – Government savings notes with maturity up to 1 year
9. LT000080000X – LT000089999X – Government savings notes with maturity over 1 year
10. LT000090000X – LT000099999X – Derivative instruments

The first two letters in an ISIN code indicate the country of origin (Lithuania), whereas the last symbol (in this case X) is a control number, which is generated by the CSDL system according to ISO 6166 standard.