



Information for holders of Class B convertible non-voting shares subject to US taxation.

U.S. persons who own class B convertible non voting shares and receive a distribution of class A ordinary shares of the Company as a dividend on their class B convertible non voting shares will be treated for U.S. federal income tax purposes as though they received a distribution equal to the fair market value of the class A ordinary shares received as of the date the class A ordinary shares are received by the depositary or the shareholder. The distribution will be treated as a dividend for U.S. federal income tax purposes to the extent paid out of Prisa's current or accumulated earnings and profits (as determined in accordance with U.S. federal income tax principles). The gross amount of dividends that a U.S. holder receives will be includible in the income of a U.S. holder as foreign source ordinary dividend income. Because Prisa does not maintain calculations of its earnings and profits under U.S. federal income tax principles, it is expected that distributions generally will be reported to U.S. holders as dividends. These dividends will not be eligible for the "dividends received deduction" generally allowed to U.S. corporations.

The Company is accounting for the dividend as a return of issue premium, and not as a distribution of profits for the year.

The holder's basis in the Class A ordinary shares received is their fair market value at the time received, and that the holding period in the Class A shares begins on the day after receipt.