

Entity's tax residence self-certification

Instructions to complete this form. (Mandatory fields are marked by an *).

The AEoI-CRS (Automatic Exchange of Information – Common Reporting Standard) provides for tax authorities to require the financial institutions under their supervision to collect certain information on their register account's holder and, where appropriate, to use such information to satisfy reporting requirements. Pursuant to this standard, please complete the sections below as indicated and provide all additional information requested concerning your entity. Please note that in some circumstances we will be required to report this information (as well as the account balance and the amount of revenues and sale proceeds paid or credited to the account) to our supervisory tax authority, which will in turn send it to the tax authority of each state in which the entity that you represent is resident for tax purposes.

If you have any questions about the identification of your status as entity (section 2) or your Tax Identification Number (TIN), please contact your tax adviser or your local tax authority.

You must report the residence of register account's holder for tax purposes. The register account's holder is the legal person(s) that benefit(s) from the revenue and/or assets associated with an account. Please refer to the definitions provided in the appendix "Definitions" to help you to complete this form.

If the register account's holder is a Passive NFE (non-financial entity) or a professionally managed investment entity in a country not participating in the AEoI - CRS (Automatic Exchange of Information - Common Reporting Standard), then you must also provide information on the individuals who exercise control over the entity ("Controlling Person") by completing section 6 "Identification of Controlling Persons (or beneficial owners)" for each person exercising an effective control over the entity.

Please note:

- **If you are not the register account's holder and you complete and sign the form on behalf of the register account's holder**, you must specify in which capacity you are authorised to sign section 7.
- **Do not use this form if the register account's holder is an individual.** In such case, please use and complete the "Individual's tax residence self-certification" form.
- **If any of the information below is amended following a change in circumstances**, you must provide the Financial Institution with a new self-certification form, updated showing this change in circumstances.
- You can send us this completed and signed self-certification form either electronically (e-mail, fax) or by post.

Section 1 – Identification of the register account's holder

A. Name of the entity *

B. Place of organisation *

C. Effective place of activity *

D. Address of permanent residence

Line 1 (name of street, number, etc.)

Line 2 (town)

COUNTRY *

POSTCODE

E. Country of residence for tax purposes *

Section 2 – Entity / Legal person's status

1. Please tick the appropriate box for the entity/legal person's status *

Please refer to the definitions provided in the appendix "Definitions" to help you to complete this section and identify your status.

- (a) Financial Institution – Professionally managed investment entity
- (b) Financial Institution - Other
- (c) Active NFE – Corporation that is publicly traded or an affiliate of a publicly traded corporation
- (d) Active NFE – Government entity
- (e) Active NFE – International organisation
- (f) Active NFE – Category of entity other than those listed in (c) to (e)
- (g) Passive NFE – (see definition in the appendix "Definitions" to this form).

If you are a passive NFE (g) OR a professionally managed investment entity that is resident in a country that is NOT a signatory to the AEOI-CRS agreement, you must complete section 6 "Identification of Controlling Persons (or beneficial owners)".

Section 3 – Tax Identification Number (TIN)

A. Tax identification number recognised
by the tax authority:*

B. The country of residence for tax purposes does not provide a TIN to its residents (tick the box if appropriate)

C. Other – Explain (tick the box if appropriate)

Section 4 – Confirmation of your tax residence

(Complete section 4 if the register account's holder has tax residence in just one country, or section 5 if the register account's holder has tax residence in more than one country, then read and sign the statement in section 7)

We certify that the register account's holder is not a resident for tax purposes in a country other than the country indicated in section 1 above (tick the box).

Section 5 – Additional countries of residence for tax purposes (if any)

We certify that, in addition to the country indicated in section 1, the register account's holder is resident for tax purposes in the following countries, that the TIN attached to each additional country is shown below or that we have ticked the box to indicate that the TIN is not issued by one of these countries or any other situation substantiated below (please use a separate sheet if resident for tax purposes in more than two additional countries):

COUNTRY*	TIN*	or TIN not issued	or Other; explain	<input type="checkbox"/>
COUNTRY*	TIN*	or TIN not issued	or Other; explain	<input type="checkbox"/>

Section 6 – Identification of Controlling Persons (or beneficial owners)

Please note the following:

- You must complete this section **ONLY** if you have selected the status of **passive NFE OR professionally managed investment entity that is resident in a country that is NOT a signatory to the AEOI-CRS agreement** in section 2.
- Complete the information below if your entity has one or more Controlling Persons.
- **If any of the information below is amended following a change in circumstances**, you must provide the Financial Institution with a new self-certification form, updated showing this change in circumstances.
- The definitions of "controlling person" and "changes in circumstances" are shown in the appendix "Definitions". Please refer to it to complete section 6.

A. Controlling Person No.1

Type of Controlling Person*:

- Directly or indirectly owning more than a certain percentage of the entity's shares, units or voting rights
- Or, where no person owns such an interest, exercising effective control over the entity
- Or, where there is no effective control, holding the position of company director.

Last name *

First name(s) *

Place of birth

Town of birth *

Country of birth*

Date of birth (dd/mm/yyyy) *

Address of permanent residence:

Line 1 (name of street, number, etc.) *

Line 2 (town)*

Postcode * _____
 COUNTRY * _____
 Country of residence for tax purposes * _____
 TIN * _____

We certify that, in addition to the country indicated below, the Controlling Person No.1 is resident for tax purposes in the following countries, that the TIN attached to each additional country is shown below or that we have ticked the box to indicate that the TIN is not issued by one of these countries or any other situation substantiated below (please use a separate sheet of paper if the Controlling Person No.1 is resident for tax purposes in more than two additional countries).

COUNTRY*	TIN*	or TIN not issued	or Other; explain	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

B. Controlling Person No.2

Type of Controlling Person*:

- Directly or indirectly owning more than a certain percentage of the entity's shares, units or voting rights
- Or, where no person owns such an interest, exercising effective control over an entity
- Or, where there is no effective control, holding the position of company director.

Last name * _____
 First name(s) * _____

Place of birth

Town of birth * _____
 Country of birth* _____

Date of birth (dd/mm/yyyy) * _____

Address of permanent residence:

Line 1 (name of street, number, etc.) * _____
 Line 2 (town)* _____
 Postcode* _____
 COUNTRY * _____

Country of residence for tax purposes * _____
 TIN * _____

We certify that, in addition to the country indicated below, the Controlling Person No.2 is resident for tax purposes in the following countries, that the TIN attached to each additional country is shown below or that we have ticked the box to

indicate that the TIN is not issued by one of these countries or any other situation that we justify (please use a separate sheet of paper if the Controlling Person No.2 is resident for tax purposes in more than two additional countries).

COUNTRY*	TIN*	or TIN not issued	or Other; explain	<input type="checkbox"/>
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COUNTRY*	TIN*	or TIN not issued	or Other; explain	<input type="checkbox"/>
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C. Controlling Person No.3

Type of Controlling Person*:

- Directly or indirectly owning more than a certain percentage of the entity's shares, units or voting rights
- Or, where no person owns such an interest, exercising effective control over the entity
- Or, where there is no effective control, holding the position of company director.

Last name * _____

First name(s) * _____

Place of birth

Town of birth * _____

Country of birth* _____

Date of birth (dd/mm/yyyy) * _____

Address of permanent residence

Line 1 (name of street, number, etc.) * _____

Line 2 (town)* _____

Postcode * _____

COUNTRY * _____

Country of residence for tax purposes * _____

TIN * _____

We certify that, in addition to the country indicated below, the Controlling Person No.3 is resident for tax purposes in the following countries, that the TIN attached to each additional country is shown below or that we have ticked the box to indicate that the TIN is not issued by one of these countries or any other situation that we justify (please use a separate sheet if the No.3 Controlling Person is resident for tax purposes in more than two additional countries).

COUNTRY*	TIN*	or TIN not issued	or Other; explain	<input type="checkbox"/>
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COUNTRY*	TIN*	or TIN not issued	or Other; explain	<input type="checkbox"/>
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If there are more than three Controlling Persons, please use a separate sheet of paper and sign it.

Section 7 – Statement and signature

We acknowledge that the information concerning our account(s) and the information contained in this form can be sent to or exchanged with the tax authorities of the country(ies) in which this(these) account(s) is(are) held and exchanged with the competent tax authorities of a country or countries in which we may be resident for tax purposes and which have signed electronic information exchange agreements.

We undertake to inform our Financial Institution of any change in circumstances and to provide it with a new self-certification form, updated and highlighting such change in circumstances.

We certify that we are the holders of the register account or accounts for which this form has been completed, or are authorised to sign for the holder of such account(s).

We certify that all the statements made in this form are, to our knowledge, accurate and complete. We agree to complete a new self-certification form if one or more elements of this self-certification form is(are) no longer correct.

Signature of the person(s) authorised to sign on behalf of the company:

Authorised person No.1:

Last name and first name*:

Date *:

Capacity *:

Signature *:

Authorised person No.2 (if different from authorised person No.1):

Last name and first name *:

Date *:

Capacity *:

Signature *:

According to your domestic data protection law (the “Data Protection Law”) which according to your state of residence might have been issued further to the European Directive n°95/46/CE, you benefit from a right of access and amendment of your personal data, as the case may be, subject to the terms and conditions of your domestic Data Protection Law.

Any complaint relating to your rights under your domestic Data Protection Law shall be addressed to CACEIS’ Compliance department in charge in accordance with the domestic Data Protection Law. For your information, CACEIS will record and process your personal data in order to carry on the relevant requirements vis-à-vis the relevant tax administration for the purpose of the AEOI-CRS Regulations.

In case of circumstances changes, thank you to highlight information you have changed.

Appendix – Definitions

These definitions are those provided as part of the OECD's Common Reporting Standard (CRS) for the Automatic Exchange of Information.

If you have any questions about these definitions, or if you would like more details, please contact your tax adviser or your local tax authority.

NFE

The term "**Non-Financial Entity**" means any Entity that is not a Financial Institution, namely an Entity that is neither a depository institution, nor a custodial institution, nor a life insurance company, nor an investment entity.

There are two types of NFE: Active NFEs and Passive NFEs.

Active NFEs

The term "**Active NFE**" means any NFE that meets any of the following criteria:

- Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income AND less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income. In practice, these are industrial or commercial entities.
- The NFE is a listed company the stock of which is regularly traded on a regulated securities market, or the NFE is a Related Entity of such an Entity.
- The NFE is a governmental entity, an international organisation, a central bank, or an Entity wholly owned by one or more of the foregoing.

- The NFE is a holding company of an non-financial group.
- The NFE is a start-up.
- The NFE is in the process of liquidating its assets or reorganising.
- The NFE is part of a group that is not a financial institution and provides financing to the related entities of the group.
- The NFE is a non-profit organisation.

Passive NFEs

The term "**Passive NFE**" means any NFE that is not an Active NFE. In practice, the term "Passive NFE" means any NFE that is a property investment company, investment club, family office, non-trading property holding company, or certain other holding companies.

A professionally managed investment entity that is resident in a jurisdiction that is not a signatory to the AEOE-CRS agreement is treated as a Passive NFE and not as a Financial Institution.

Entity

The term "**Entity**" means a legal person or a legal arrangement. The term aims to cover all persons other than individuals as well as any legal arrangement. So, for example, joint stock company, partnership, trust, foundation (foundation, Stiftung), cooperative, corporation, association or sleeping partnership all fall within the meaning of the term "Entity".

Investment Entity

The term "**Investment Entity**" is a category of financial institution that includes any of the following:

- An Entity whose main business is one or more of the following activities or operations for or on behalf of an investor :
 - trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; currency, interest rate and index instruments; transferable securities; or commodity futures;
 - individual or collective portfolio management; or
 - otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.
- Any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described above.

An Entity is "managed by" another Entity if the Manager Entity conducts, either directly or through another service provider, one or other of the activities or operations described above on behalf of the Managed Entity. Nonetheless, an

Entity does not manage another Entity if it does not have the discretionary authority to manage (all or part of) the assets of that Entity.

- An Entity will generally be considered to be an Investment Entity if it functions or behaves like a collective investment vehicle, mutual fund, exchange traded fund, private equity fund, hedge fund, venture capital fund, leveraged buyout fund, or any similar investment vehicle whose strategy consists in investing or reinvesting in Financial Assets and undertaking transactions on such assets. An Entity whose principal activity consists in investing, administering, or managing non-debt, direct interests in real property on behalf of third parties, such as a real estate investment trust, does not constitute an Investment Entity.

Related Entity

An Entity is a “**Related Entity**” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

Governmental Entity

The term “**Governmental Entity**” means the government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of any one or more of the foregoing (each, a “Governmental Entity”).

This category comprises the integral parts, controlled entities, and political subdivisions of a jurisdiction.

Financial Institution

The term “**Financial Institution**” means any of the following:

- a Central Bank;
- a Depository Institution, namely an entity that accepts deposits in the ordinary course of a banking or similar business;
- a Custodial Institution, namely an entity the gross income of which attributable to the holding of financial assets and related financial services equals or exceeds 20% during the shorter of the following two periods:
 - the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or
 - the period during which the Entity has been in existence, if this is less than three years;
- an Investment Entity;
- any Insurance Company (or holding company of an Insurance Company) that issues, or is obligated to make payments with respect to, a cash surrender value insurance policy or an annuity contract.

TIN

The term “**TIN**” means the Tax Identification Number used for the needs of the tax authorities.

International Organisation

The term “**International Organisation**” means any international organisation or wholly owned agency or instrumentality thereof.

This category includes any intergovernmental organisation (including a supranational organisation)

- (1) that comprises primarily governments;
- (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and
- (3) the income of which does not inure to the benefit of private persons (according to the principles set out in the definition of Governmental Entities).

Controlling Person

The term “**Controlling Person**” means the individuals:

- directly or indirectly owning more than a certain percentage of the entity's shares, units or voting rights; or
- where no person owns such an interest, exercising effective control over the entity; or
- where there is no effective control, holding the position of company director.

Reporting Jurisdiction Person

The term “**Reporting Jurisdiction Person**” means an individual or Entity that is resident in a jurisdiction subject to the AEOI-CRS under the tax laws of that jurisdiction, or an estate of a decedent that was a resident in a Jurisdiction subject to the AEOI-CRS. For this purpose, an Entity such as a partnership, limited liability company or similar legal arrangement, which has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.

Reportable Person

The term "**Reportable Person**" means a Reporting Jurisdiction Person other than:

- (i) any corporation the stock of which is regularly traded on one or more regulated securities markets;
- (ii) any corporation that is a Related Entity of a corporation described in point (i);
- (iii) a Governmental Entity;
- (iv) an International Organisation;
- (v) a Central Bank; or
- (vi) a Financial Institution.

Passive Income

The definition of the term "**Passive Income**" depends on the rules of each jurisdiction and can include:

- a) dividends;
- b) interest;
- c) income equivalent to interest;
- d) rental income and royalties other than rental income and royalties produced from a business conducted, at least in part, by the employees of the NFE;
- e) income from annuities;
- f) the amount by which the gains exceed the losses on the sale or exchange of assets generating passive income as described above;
- g) the amount by which the gains exceed the losses on transactions (including forward contracts, futures, options and other transactions of the same type) relating to any Financial Asset;
- h) the amount by which the foreign exchange gains exceed the foreign exchange losses;
- i) net income from a swap contract; or
- j) amounts received under cash surrender value insurance policies.

Notwithstanding the above, in the case of an NFE that regularly acts as broker of Financial Assets, passive income does not include any income from a transaction undertaken as part of the usual business of such broker.

Holding Company of a Non-financial Group

The term "**Holding Company of a Non-financial Group**" means an NFE the activities of which mainly consist (more than 80%) of holding (in whole or in part) the outstanding stock of, or providing financing or services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution. An NFE does not qualify for this status if the NFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any other investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

If, however, the NFE's activities of holding the outstanding stock of, or providing financing to, subsidiaries accounts for less than 80% of the income from its activities, and the NFE also receives active income (i.e. income that is not passive) by another means, it can qualify for the status of active NFE provided that the total sum of income from activities exceeds 80%.

Account Holder

The term "**Account Holder**" means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment adviser or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

Change in circumstances

Generally speaking, a "**change in circumstances**" means any change that results in the addition of information relevant to a person's status or otherwise conflicts with such person's status.

In addition, a change in circumstances includes any change or addition of information to the Account Holder's account (including the addition or substitution of an Account Holder or change of country, etc.) OR any change or addition of information to any account associated with such account if such change or addition of information affects the status of the Account Holder.