

Account Opening Application – Corporate ("Annex 1")

Self-Certification Form for Automatic Exchange of Information in Tax Matters and QI Questionnaire

Account Holder's (registered) name			
Account Number ("Account")			
Registered Address	Nr - Street	City - Postal Code	State – Province - Country
Country (-ies) of tax residence	(1)		
	(2)		
Tax Identification Number(s)¹ If not available, please provide the reason	(1)		
	(2)		

I/WE, THE UNDERSIGNED, IN MY/OUR CAPACITY AS THE AUTHORIZED SIGNATORY (-IES) OF THE ACCOUNT HOLDER, HEREBY CERTIFY THAT THE COUNTRY (-IES) OF TAX RESIDENCE PROVIDED HERE ABOVE IS/ARE ALL COUNTRY (-IES) WHICH THE ACCOUNT HOLDER IS CONSIDERED TAX RESIDENT OF.

In accordance with the requirements set out by:

- the Luxembourg law of 18 December 2015 on the automatic exchange of financial account information in tax matters implementing Directive 2014/107/EU on the Common Reporting Standard and by the Multilateral Competent Authority Agreement on the Automatic exchange of Financial Account Information signed by Luxembourg (the "**CRS Regulation**"); and
- the US withholding tax regulations and the Qualified Intermediary Agreement concluded between the Bank and the Internal Revenue Service of the United States of America ("**IRS**") (the "**QI regulations**"); and
- the Luxembourg law of 24 July 2015 transposing the Intergovernmental Agreement concluded on 28 March 2014 between the Grand Duchy of Luxembourg and the United States of America (the "**FATCA Law**"),

¹ A Taxpayer Identification Number (TIN) or functional equivalent should be provided for each country of residence for tax purposes. Examples of that type of number include: a social security/insurance number, citizen/personal identification/service code/number, and resident registration number. For further information, please refer to https://ec.europa.eu/taxation_customs/tin/tinByCountry.html or <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

the Account Holder, who is aware of the consequences of making a false statement, hereby confirms that the information provided under Parts I and II of this Annex 1 are accurate and complete and makes the following declarations to **Eurobank Private Bank Luxembourg S.A. ("Bank")** regarding the assets deposited in the Account. **The present duly completed form will be kept in the files of the Bank.**

The present form shall allow the Bank to determine whether the Account Holder (and, to the extent relevant in case the Account Holder qualifies as Passive NF(F)E for FATCA and/or CRS purposes, its Controlling Person(s)):

- is or is not a "Reportable Person" within the meaning of the CRS Regulation; and
- is or is not a "U.S. Person" within the meaning of the QI regulations and the FATCA Law, or a Non Participating Foreign Financial Institution within the meaning of the FATCA Law; and
- wishes, and is allowed to benefit as the case may be, from the double tax treaty concluded between the United States of America and its country of residence.

PART I – ACCOUNT HOLDER'S DATA

A. Common Reporting Standard Classification

1. Is the Account Holder a Financial Institution - Investment Entity?

No

Yes Please specify the category of Investment Entity:

(i) Investment Entity that fulfils **all** the following requirements (*):

- Resident in a CRS Non-Participating Jurisdiction
(Please Specify jurisdiction)
- Its gross income is primarily attributable to investing, reinvesting or trading in Financial Assets
- Managed by another Financial Institution

(*) If you fall under this category, please also fill in Part II

(ii) Other Investment Entity.

2. Is the Account Holder a Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company?

No Yes

3. Is the Account Holder a Financial Institution - Non-Reporting?

- No
- Yes Please specify the category of Non-Reporting Financial Institution:
- | | |
|---|---|
| <input type="checkbox"/> Governmental Entity | <input type="checkbox"/> Pension Fund of (i) – (iii) above |
| <input type="checkbox"/> International organization | <input type="checkbox"/> Exempt Collective Investment Vehicle |
| <input type="checkbox"/> Central Bank | <input type="checkbox"/> Trustee-Documented Trust |
| <input type="checkbox"/> Broad Participation Retirement Fund | <input type="checkbox"/> Qualified Credit Card Issuer |
| <input type="checkbox"/> Narrow Participation Retirement Fund | |
| <input type="checkbox"/> Other (Tick only if the entity type is contained within the local jurisdiction legislation where you are resident) | |

(Please explain)

4. Is the Account Holder an Active NFE by reason of income and assets?

- No Yes

5. Is the Account Holder an Active NFE, the stock of which is regularly traded on an established securities market?

- No Yes

(Please Provide the name of the established securities market)

6. Is the Account Holder an Active NFE, which is a related entity of a NFE the stock of which is regularly traded on an established securities market?

- No Yes

(Please Provide the name of the regularly traded related entity)

7. Is the Account Holder an Active NFE, a Government Entity, International Organisation, Central Bank?

- No Yes

8. Is the Account Holder an Active NFE, other than (4) to (7)?

- No Yes

(Please Specify status)

9. Is the Account Holder a Passive NFE?

- No Yes If you fall under this category, please also fill in Part II

B. US tax declarations

(I) Questionnaire

1. U.S. Person - Please tick and complete as appropriate:

- (a) The entity is not a U.S. Person within the meaning of FATCA.
- (b) The entity is a Specified U.S. Person within the meaning of FATCA (*).
- (c) The entity is a U.S. Person that is not a Specified U.S. Person within the meaning of FATCA (*).

(Please Indicate reason for exemption)

(*). If you fall under this category, please proceed directly to Question 3.

2. FATCA Classification: Is the Account Holder a Financial Institution ("FI")?

- No Please confirm the Account Holder's FATCA status below:
 - (a) Exempt Beneficial Owner.
(Please Indicate category)
 - (b) Active Non-Financial Foreign Entity ("NFFE"), including an Excepted NFFE
 - (c) Passive NFFE (in this case also fill in Part II below).

- Yes Please tick one of the below FI categories and provide the Global Intermediary Identification Number ("GIIN") where appropriate:

- (a) Reporting/Partner Jurisdiction Financial Institution (Model 1 or 2)
(Please Indicate GIIN)
- (b) Registered deemed-compliant Foreign Financial Institution
(Please Indicate GIIN)
- (c) Participating Foreign Financial Institution
(Please Indicate GIIN)
- (d) Sponsored Foreign Financial Institution
(Please indicate Sponsoring Entity Name) (Please Indicate Sponsoring Entity GIIN)
- (e) Trustee documented Trust
(Please indicate Trustee Name) (Please indicate Trustee GIIN)

- (f) Certified deemed-compliant Foreign Financial Institution.
(Please indicate category ²)
- (g) Non reporting IGA Foreign Financial Institution under the category of:
(Please Indicate category)
- (h) Non participating Foreign Financial Institution
- (i) Owner-documented Foreign Financial Institution
- (j) Other:
(Please Indicate category)

Chapter 3 of the Internal Revenue Code of the United States of America status

3- Please tick one of the following:

- | | |
|---|---|
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Estate |
| <input type="checkbox"/> Disregarded entity | <input type="checkbox"/> Government |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Central Bank of Issue |
| <input type="checkbox"/> Simple trust | <input type="checkbox"/> Tax-exempt organization |
| <input type="checkbox"/> Grantor trust | <input type="checkbox"/> Private foundation |
| <input type="checkbox"/> Complex trust | <input type="checkbox"/> International organization |

(II) Declaration of “No Effectively Connected Income”

The Account Holder confirms that the Account has no effective connection with the exercise of an economic or commercial activity in the United States of America.

(III) Status of economic beneficiary

The Account Holder hereby declares that, in the sense of the American tax legislation concerning withholding taxation, it is the beneficial owner of all the assets and revenues deposited in the Account.

(IV) Subsequent discovery of a status of a US Reportable Account / authorization to sell “US Securities” under reduction of “Back-up withholding tax”.

If the declarations made under I, II and III of the present form become invalid after its submission to the Bank by reason of,

- i) either new circumstances that make the Account a U.S. Reportable Account, **or**
- ii) the subsequent discovery of the fact that, contrary to what is declared in the present form, the Account is or has become a U.S. Reportable Account in accordance with the United States of America’s tax legislation,

² As per the provisions set forth in the FATCA Law

AND

if the Account Holder has failed to submit an IRS form W-9 correctly and duly completed, said Account Holder confers the irrevocable power to the Bank to sell all the U.S. securities of the Account with all the required haste but without any notification to the Account Holder, and to deduct from the proceeds and transfer to the IRS the **"Back-up Withholding Tax" at a rate of 28%** (or at the rate in force at that time) on the gross proceeds of the sale of the U.S. securities, in accordance with the Qualified Intermediary Agreement between the Bank and the IRS. The Account Holder expressly releases the Bank from all responsibility as regards the sale of its securities carried out under the conditions stated above and the termination of investments in U.S. securities resulting from the application of this paragraph. In addition, the Account Holder undertakes to compensate the Bank for any damages that it may suffer by virtue of the applicable United States of America's tax legislation (such as FATCA) or the Qualified Intermediary Agreement, following the belated discovery of the "U.S. Person" status of the Account Holder and/or the "U.S. Reportable Account" nature of the Account within the meaning of FATCA.

(V) Tax relief based on a double tax treaty

For the avoidance of doubt, this Section should also be completed in case "disregarded entity", "partnership", "simple trust" or "grantor trust" was ticked as Chapter 3 status in Section A.3, and the entity is a hybrid making a treaty claim.

The Account Holder declares that it wishes to benefit from the double tax treaty concluded between the United States of America and its country of residence.

- No Yes

(Please Indicated Country and Address of the permanent residence)

In case "Yes", is selected, the Account Holder declares in addition that:

- It is a beneficial owner, resident in the country indicated above, in accordance with the provisions of the double tax treaty concluded between its country of residence and the United States of America;

AND

- It meets all the conditions necessary to claim the benefits of the double tax treaty referred to here above, including all conditions pertaining to any "Limitation on Benefits" provisions contained in said agreement and derives the income within the meaning of section 894 of the Code, and that it is thus fully entitled to claim the applicable reduced withholding tax rates on all the assets and at the income to which this form relates to TIN: ³

(Please Indicated TIN)

³ A TIN number is not required here to claim double tax treaty benefits for publicly listed securities. However, a TIN is required here, if the Account Holder wishes to claim double taxation agreement benefits for income derived e.g. unlisted securities or partnership interests.

The Account Holder is claiming the provisions of article:	
of the double tax treaty concluded between the United States of America and the above-mentioned country of residence of the Account Holder to claim a rate of:	(Please Article No)
	(Please Indicate %)
withholding on:	
	(Specify type of income)

The following are types of Limitation on Benefits provisions that may be included in the applicable tax treaty (check only one):

- Government
- Tax exempt pension trust or pension fund
- Other tax exempt organization
- Publicly traded corporation
- Subsidiary of a publicly traded corporation
- Company that meets the ownership and base erosion test
- Company that meets the derivative benefits test
- Company with an item of income that meets active trade or business test
- Favorable discretionary determination by the U.S. competent authority received
- Other:

(Specify Article and paragraph)

- The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status.

PART II – CONTROLLING PERSON’S DATA ^{4,5}

For the avoidance of doubt, this Section should be filled in only if you ticked

- (i) Option “Yes” and “I” in question (1) of Section A (Common Reporting Standard Classification) of Part I or
- (ii) Option “Yes” in question (9) of Section A (Common Reporting Standard Classification) of Part I or
- (iii) Option “No” and “c” in question (2) of Section B-I (Questionnaire) of Part I.

The Account Holder warrants that pursuant to the:

- **CRS Regulation, the ultimate and true Controlling Person(s) of the assets held now and in the future in the Account is/are:**
- **FATCA Law, the assets held now and in the future in the Account have the following ultimate and true U.S. Controlling Person(s).**

	Controlling Person 1	Controlling Person 2	Controlling Person 3
Name / Surname			
Identity document Number Certified copy of ID / passport attached			
Date of birth			
Place of birth			
Permanent Address Nr.-Street-City-Postal Code-Country <i>Unless already submitted, please provide a certified copy of recent utility bill</i>			
Nationality (-ies)	(1)		
	(2)		
Country (-ies) of tax residence	(1)		
	(2)		
Are you a Specified US Person⁶?	<input type="checkbox"/> YES	<input type="checkbox"/> YES	<input type="checkbox"/> YES
	<input type="checkbox"/> NO	<input type="checkbox"/> NO	<input type="checkbox"/> NO

⁴ Pursuant to the **FATCA Law and CRS Regulation**, such term refers to the **natural persons** who exercise control over an entity. *In the case of a trust*, such terms means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary (-ies) or class (-es) of beneficiaries and any other natural person(s) exercising ultimate effective control over the trust or their equivalent roles *in case of other legal arrangement*. In case of a corporate entity assuming any of the above roles, the Controlling Persons of such entity need to be indicated. The term “Controlling Persons” must be also interpreted in a manner consistent with the Financial Action Task Force Recommendations.

⁵ In case there are more than 3 controlling persons, please add additional sheets as appropriate.

⁶ If you answered “yes” and consequently declared to qualify as a Specified US Person, you are obliged to complete and sign the forms intended for “U.S. Persons” (in particular, the IRS form W-9), which are attached hereto.

Tax Identification Number(s) <i>If not available, please provide the reason</i>	(1)		
	(2)		
Control type by: Indicate the one that applies to you	<input type="checkbox"/> Ownership of _____ % (Please indicate %)	<input type="checkbox"/> Ownership of _____ % (Please indicate %)	<input type="checkbox"/> Ownership of _____ % (Please indicate %)
	<input type="checkbox"/> Other means of Ownership: Please indicate	<input type="checkbox"/> Other means of Ownership: Please indicate	<input type="checkbox"/> Other means of Ownership: Please indicate
	<input type="checkbox"/> Senior Managing Official	<input type="checkbox"/> Senior Managing Official	<input type="checkbox"/> Senior Managing Official
	<input type="checkbox"/> Settlor (equivalent)	<input type="checkbox"/> Settlor (equivalent)	<input type="checkbox"/> Settlor (equivalent)
	<input type="checkbox"/> Trustee (equivalent)	<input type="checkbox"/> Trustee (equivalent)	<input type="checkbox"/> Trustee (equivalent)
	<input type="checkbox"/> Protector (equivalent)	<input type="checkbox"/> Protector (equivalent)	<input type="checkbox"/> Protector (equivalent)
	<input type="checkbox"/> Beneficiary (equivalent)	<input type="checkbox"/> Beneficiary (equivalent)	<input type="checkbox"/> Beneficiary (equivalent)
	<input type="checkbox"/> Other position: Please indicate	<input type="checkbox"/> Other position: Please indicate	<input type="checkbox"/> Other position: Please indicate

PART III – NEW FACTS

In the course of its relationship with the Bank, the Account Holder:

- a. undertakes to spontaneously immediately inform the Bank of any new circumstances which may affect either the Account Holder or its Controlling Person(s) that are likely to
 - (i) alter the Account's status (or a Controlling Person's status) as a non-Reportable Account/Controlling Person within the meaning of the CRS Regulation or FATCA Law and to make it acquire the status of a Reportable Account/Controlling Person within the meaning of the CRS Regulation or FATCA Law; or
 - (ii) modify its status as a fiscally non-transparent entity and causes it to acquire the status of a transparent entity; or
 - (iii) alter the country of tax residence of the Account Holder and/or a Controlling Person; **AND**
- b. declares that:
 - (i) the information included in the present form is true, correct and complete to the best of its knowledge and

- (ii) if the case arises, it appealed to adequate tax advice in the United States and/or its country (-ies) of residence relating to the signing of the present declaration, in particular with regard to its confirmation that it fulfills the conditions for tax relief stipulated by the applicable double taxation agreement.

PART IV – RELEASE OF INFORMATION FOR REPORTABLE ACCOUNTS

YOU ARE REQUESTED TO CAREFULLY READ THE FOLLOWING TEXT AND SIGN AT THE BOTTOM OF THIS DOCUMENT TO INDICATE YOUR ACKNOWLEDGEMENT OF AND AGREEMENT WITH THE FOLLOWING TERMS:

The Account Holder/Controlling Person(s) understand(s) and acknowledge(s) that, pursuant to the CRS Regulation, the QI regulations - under whose meaning the Bank is a "Qualified Intermediary" - and the FATCA Law, the Bank:

- a) may be subject to withholding on certain payments of U.S.-sourced income, on certain payments of gross proceeds, and on certain payments made from other non-U.S. financial institutions (regardless of source);
- b) have to comply with certain reporting, verification, withholding and due diligence obligations and duties and may therefore be required to provide certain personal and financial information and documents ("Data") to the Luxembourg Tax Administration ("ACD") and/or to the IRS;
- c) such information is related, inter alia, to the identification of holdings by and payments made to persons that are (i) Reportable Persons within the meaning of the CRS Regulation, (ii) Controlling Persons of certain non-financial entities ("NFEs") which are themselves Reportable Persons within the meaning of the CRS Regulation, (iii) U.S. Reportable Persons as defined in the QI Regulations and the FATCA Law, (iv) Controlling Persons of certain non-financial entities ("NFFEs") which are themselves U.S. Reportable Persons under the QI Regulations and the FATCA Law and Non-Participating Financial Institutions within the meaning of the FATCA Law.

Data are related to the Reportable Persons / U.S. Reportable Persons and may include, without limitation:

- a) the Account Holder(s)/Controlling Person(s)'s last name, first name, date and place of birth, tax identification number, country of tax residence(s) and permanent address and nationality (-ies) (as applicable);
- b) interest, dividends, income from certain insurance contracts or products, and other income generated with respect to assets held in the Account or payments made with respect to the Account;
- c) the Account balance or value at end of calendar year or immediately before closure when applicable;
- d) proceeds from the sale or redemption of property paid or credited to the account;
- e) a copy of any U.S. form (such as W-9) on file and/or some or all of the data contained in such U.S. form; and
- f) any other information regarding the relationship between the Bank and the Account Holder/Controlling Person(s) which may be requested or required by the ACD or the IRS.

In this context, the Account Holder/Controlling Person(s) is/are aware and acknowledge(s) that the requested disclosure of information may therefore include information on the Account Holder/Controlling Person(s) if it/he/she/they is/are considered a Reportable person within the meaning of the CRS Regulation, the QI regulations and the FATCA Law.

Authorization to process and disclose the Data

The Account Holder/Controlling Person(s) authorise(s) and empower(s) the Bank to collect, store and process, as data controller, the Data, including certain nominal information or personal data, along with the required supporting documentary evidence, concerning the Signatories and the Controlling Person(s), for the purposes as set out in the CRS Regulation and/or the FATCA Law. The Account Holder/Controlling Person(s) is/are further informed that Data will be disclosed to the ACD annually for the purposes set out in the CRS Regulation and/or the

FATCA Law in the time and manner described therein. The Account Holder/Controlling Person(s) herewith expressly acknowledge(s) the Bank's obligations and authorize(s) the Bank to disclose by any means of communication, including but not limited to electronic data transmission to the ACD and/or the IRS. In case the Account Holder/Controlling Person(s) would refuse to communicate such information to the Bank, such refusal would preclude the Bank from establishing computer records and from using its/his/her/their Data and hence, it shall be an obstacle to the entry into or to the continuation of the relationship between the Bank and the Account Holder, and such Account Holder may be subject to liability for penalties imposed on the Bank and attributable to such Account Holder's failure to provide the Data and allow the Bank to disclose it to the ACD under the terms of the applicable laws. The nominal information in relation to the Account Holder/Controlling Person(s) is required to enable the Bank to provide the services required by the Account Holder and to comply with its contractual, legal and regulatory obligations. The Account Holder/Controlling Person(s) has/have a right of access and of rectification of the Data in cases where Data is inaccurate and incomplete. For these purposes, the Account Holder/Controlling Person(s) may contact the Bank at its Head Office's registered address. The Account Holder/Controlling Person(s) is/are informed that certain provisions applicable by financial counterparties of the Bank involving transactions with financial instruments may require the transmission of a copy of the W-9 form upon request to the financial counterparty. The Account Holder/Controlling Person(s) expressly instruct(s) the Bank to disclose said form at its own discretion without delay and without reverting to the Account Holder/Controlling Person(s).

In this context:

The Account Holder/Controlling Person(s) understand(s) that the ACD, acting as data controller, and/or the IRS may disclose Data to foreign tax authorities and may further share the Data with third parties wherever located. In this context, the Account Holder/Controlling Person(s) expressly acknowledge(s) and agree(s) that such sharing of Data can be subject to the laws applicable to the such third parties and will not be bound by the banking secrecy and data protection obligations incumbent upon the Bank. In addition, the Bank has no possibility and no obligation to monitor transfers of information initiated by the ACD and/or the IRS and will not bear any responsibility in relation thereto. Therefore, the Account Holder/Controlling Person(s) release(s) the Bank from any and all liability in connection with the provision of Data to the ACD and/or the IRS. The Account Holder/Controlling Person(s) assume(s) full responsibility for all consequences and any damages that may arise at any time due to the use of Data by any third party. The Account Holder/Controlling Person(s) acknowledge(s) that by disclosing Data to the ACD and/or the IRS as described and agreed herein, the Bank is not violating any secrecy law of Luxembourg (banking confidentiality or data protection laws) or of any other jurisdiction. By signing this form, the Account Holder/Controlling Person(s) is/are not assigning its/his/her/their liability for the performance of any obligations vis-a-vis the ACD and/or the IRS to the Bank. Therefore, the Account Holder/Controlling Person(s) shall remain liable for any tax, penalties, interest, and any other sanction that may result from his/her/its/their failure to meet any of the obligations imposed on him/her/it/them by his/her/its/their country(-ies)' national legislation. The Bank will use reasonable efforts to provide Data to the ACD and/or the IRS in a timely manner, but assumes no responsibility for providing Data within a certain time period. In particular, the Account Holder/Controlling Person(s) hereby release(s) the Bank from any and all liability in connection with the disclosure and dissemination of Data pursuant to this acknowledgement and assumes full responsibility for all claims, consequences and damages that may arise at any time due to any use of Data by the ACD and/or the IRS. Finally, the Account Holder/Controlling Person(s) acknowledge(s) that:

- a. the entire relationship between the Account Holder/Controlling Person(s) and the Bank in respect is governed by Luxembourg Law; and
- b. this acknowledgement is valid and extends to the Controlling Person(s);
- c. the provisions of the Bank's General Terms and Conditions (including, but without limitation, those of the governing jurisdiction) further govern this acknowledgement. In case of discrepancies between the

present acknowledgement and the General Terms and Conditions, the provisions of the former shall prevail.

BY SIGNING THIS FORM, I/WE, THE UNDERSIGNED, HEREBY CONFIRM THAT I/WE HAVE CONSULTED MY/OUR LEGAL/TAX ADVISOR ON HOW TO COMPLETE THIS FORM⁷

Place & Date: _____

Signature _____

Name

Signatory A

Signatory B

Signatory C

Signature _____

Name

Controlling Person 1

Controlling Person 2

Controlling Person 3

⁷ In case there are more than 3 Controlling Persons, please add additional sheets as appropriate.