

What is this form about?

This is a self-certification form ("Certification Form") that you will need to complete and provide to Oversea-Chinese Banking Corporation Limited ("OCBC Bank" or "the Bank") for the purpose of complying with relevant tax regulations to enable the automatic exchange of financial account information ("AEOI"). The data collected may be reported by the Bank, directly or indirectly, to relevant tax authorities.

The Bank does not and cannot provide any tax advice. If you have any questions about how to complete this form, please consult your tax advisor. This form is intended to assist the Customer and the Bank in identifying and classifying each account holder's tax status and to complete the documentation necessary for compliance with relevant AEOI tax regulations, including the US Foreign Account Tax Compliance Act ("FATCA") and the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information in Tax Matters, as implemented in relevant jurisdictions ("CRS").

If you are a Singapore government entity or is wholly owned by a Singapore government entity, there is no need for you to complete this form.

Which form should you complete?

| Form | Who should be completing this form? |
|------|---|
| A | <ul style="list-style-type: none"> Business entities (e.g. Pte Ltd & Partnerships that are non-financial entities) Sole-proprietorships owned by <u>business entity</u> Foreign central banks, foreign government entities & international organisations Non-profitable organisations (including charitable trusts) |
| B | <ul style="list-style-type: none"> Sole-proprietorships owned by an <u>individual</u> |
| C | <ul style="list-style-type: none"> Financial Institutions (i.e. depository, custodial, investment entity or specified insurance company) Trusts (excluding charitable trusts) Legal arrangements similar to trusts |

What you must do?

For Singapore customer(s), please mail the completed forms to us, using the Business Reply Service Slip at the back of the form.

OR

For Overseas customer(s), please mail the completed forms to:

OVERSEA-CHINESE BANKING CORPORATION LIMITED

Account Services
 BRAS BASAH POST OFFICE
 Locked Bag Service No. 8
 Singapore 911886

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All information is required unless stated.

Form A

- Business entities (e.g. Pte Ltd & Partnerships that are Non-Financial Entities(NFE)/Non-Financial Foreign Entities(NFFE))
- Sole-proprietorships owned by business entity
- Foreign central banks, foreign government entities & international organisations
- Non-profit organisations (including charitable trusts)

1 Your business details ▶ Select only one & complete accordingly

I am **NOT** a sole-proprietorship

| | | |
|--|------------------------------|----------------------|
| Registered name ("the Entity") | Business registration number | |
| <input type="text"/> | <input type="text"/> | |
| <small>▶ Select one</small> <input type="checkbox"/> Please refer to our particulars contained in attached ACRA Business Profile OR <input type="checkbox"/> Please refer to our particulars below | | |
| Registered Address | Country | Postal Code |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

OR

I am a sole-proprietorship owned by a business entity

| | | |
|--|------------------------------|----------------------|
| Registered name | Business registration number | |
| <input type="text"/> | <input type="text"/> | |
| Business entity owner details | | |
| Registered name ("the Entity") | Business registration number | |
| <input type="text"/> | <input type="text"/> | |
| <small>▶ Select one</small> <input type="checkbox"/> Please refer to our particulars contained in attached ACRA Business Profile OR <input type="checkbox"/> Please refer to our particulars below | | |
| Registered Address | Country | Postal Code |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

▶ Business entity owner is required to provide their own tax declaration below and complete the rest of the form.

2 Your business's tax residency(ies)² ▶ Tick one or more

The Entity is a tax resident of

- Singapore ▶ Refer to business registration number for the taxpayer identification number (TIN).
If not, please specify
- United States of America ▶ Please also complete the IRS W-9 form.
- Others ▶ Please complete the table below.

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason <small>▶ Tick only one</small> |
|---------------------------------------|-----------------------------------|--|
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others <small>▶ Please provide an explanation here</small> <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others <small>▶ Please provide an explanation here</small> <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others <small>▶ Please provide an explanation here</small> <input type="text"/> |

If you are not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which your place of effective management is situated. If you have more than three countries/jurisdictions, please attach a separate sheet.

- ▶ If your country(ies) of incorporation/ mailing address/ domicile differs from your tax residency(ies), please fill up the relevant section.
- ▶ This includes the sole-proprietorship's details if you are declaring on behalf of a sole-proprietorship.

Country(ies) of incorporation / registration

▶ If your tax residence is not where you are incorporated / registered, please provide a government issued document of at least one of the country(ies) which you are a tax resident of.

Select One

- The place of effective management of my entity is different from its place of incorporation / registration.
- The entity is a branch and its head office is tax resident in the declared country of tax residence.
- The **sole-proprietorship** is set up by a service provider (e.g. lawyer / corporate secretary / accountant / fund manager / administrator / related entity, etc.)
- Others ▶ Please provide an explanation here

▶ If your registered address(es) differs from your country incorporation / registration and is located in a jurisdiction that is not your tax residence, please provide an explanation below:

- This is the address of my service provider (e.g. lawyer / corporate secretary / accountant / fund manager / fund administrator, etc.)
- Others ▶ Please provide an explanation here

Country(ies) of mailing addresses

Select One

- This is the address of my service provider (e.g. lawyer / corporate secretary / accountant / fund manager / fund administrator, etc.)
- That is the address of our director / shareholder / authorised signatory.
- Others ▶ Please provide an explanation here

Country of domicile (place of business)

Select One

- This is where my service provider is located (e.g. lawyer / corporate secretary / accountant / fund manager / fund administrator, etc.)
- My tax residency is determined by the place of incorporation which is different from my place of business (only applicable if country of incorporation is one of the tax residency(ies)).
- Others ▶ Please provide an explanation here

3 Entity Type ▶ Select by ticking one of the following statements that best describes the Entity

The Entity is not a Financial Institution¹, and:

| Option | Description | CRS Status | FATCA Status |
|------------------------------|---|-------------------------------|--------------|
| A1. <input type="checkbox"/> | <p>Active Business</p> <ul style="list-style-type: none"> derives less than 50% of its gross income (for the previous calendar year) from passive income³ such as investments, dividends, interest, rents or royalties; and has less than 50% of its assets being used to produce passive income³ for the previous calendar year. <p>OR</p> <p>Charity and Non-Profit Organisation⁴</p> <ul style="list-style-type: none"> is a Charity or Non-Profit Organisation (including charitable trusts) | Active NFE | |
| A2. <input type="checkbox"/> | <p>Public Sector Entity</p> <ul style="list-style-type: none"> is any one of the following: <ol style="list-style-type: none"> Foreign Central Banks Foreign Government Agencies / Public Sector Entities Foreign Statutory Boards / Owned by Statutory Boards Foreign Embassies / Trade Representative Offices owned by Governmental Entities International Organisations | Governmental Entity | Active NFFE |
| A3. <input type="checkbox"/> | <p>Entities in Liquidation / Reorganisation</p> <ul style="list-style-type: none"> is not a Financial Institution¹ in the past five years, and is in the process of liquidating its assets, or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution¹ | Active NFE | |
| A4. <input type="checkbox"/> | <p>Publicly Listed Company and its Related Entity⁶</p> <ul style="list-style-type: none"> its stock is regularly traded on one or more established securities markets⁵, or is a Related Entity⁶ (in other words, a member) of an entity whose stock of which is regularly traded on an established securities market <p>If yes, please indicate the required information below:</p> <p>Name of the securities market</p> <p>_____</p> <p>Name of entity regularly traded in above stated securities market (applicable only if the Entity is a Related Entity⁶)</p> <p>_____</p> | Active NFE - Regularly Traded | |

| Option | Description | CRS Status | FATCA Status |
|------------------------------|--|--|--------------|
| A5. <input type="checkbox"/> | Holding Group Service Company <ul style="list-style-type: none"> substantially all of its activities consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution¹, and does not operate as an investment fund, such as private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets | Active NFE | Active NFFE |
| A6. <input type="checkbox"/> | Treasury / Financing Centre of Corporate Groups <ul style="list-style-type: none"> primarily engages in financing and hedging transactions with, or for, Related Entities⁶ that are not Financial Institutions¹, and the group of such Related Entities⁶ is primarily engaged in a business other than that of a Financial Institution, and does not provide financing or hedging services to any entity that is not a Related Entity⁶ | Active NFE | |
| A7. <input type="checkbox"/> | Passive Investments <ul style="list-style-type: none"> derives more than 50% of its gross income (for the previous calendar year) from passive income³ such as investments, dividends, interests, rents or royalties; or have more than 50% of its assets being used to produce passive income³ for the previous calendar year Please also complete Part 4 Controlling Person(s)⁷ (Only for A7 – Passive NFE/NFFE) | Passive NFE | Passive NFFE |
| A8. <input type="checkbox"/> | <ul style="list-style-type: none"> is none of the above. Please seek professional tax advice and specify your classification below. | <i>Classification (please specify):</i> Please complete the relevant US IRS Form W-8/W-9 and submit it together with this form. | |

4 Controlling Person(s)⁷ (Only for A7 – Passive NFE/NFFE)

▶ **ONLY** if the Entity has selected A7 – Passive NFE/NFFE in Part 3, please provide details of the controlling person(s)⁷.

▶ If you have more than three controlling persons, please attach a separate sheet.

Controlling Person 1

Full Name

Date of birth ▶ DD / MM / YY

____/____/____

Controlling person type ▶ Tick only one

- I have direct/indirect ownership of the Entity of 25% or more
- I hold a senior management position / exercise ultimate control over the management of the Entity
- I exercise control over the Entity through other means

Residential Address

Country

Postal code

▶ If your residential address is located in a country that is different from your country(ies) of tax residence, please provide:

(i) a passport, nationality identity card, or a government issued identification document of at least one of the country which you are a tax resident of; and

(ii) explanation below (tick at least one):

- This is one of my many addresses.
- This is the address of a family member / relative / trusted acquaintance (e.g. professional advisor / accountant / personal assistant).
- I am temporarily staying at this address.
- Others ▶ Please provide an explanation here

Please provide tax residency(ies) declaration of controlling person:

I am a tax resident of ▶ Tick one or more

Singapore ▶ Refer to NRIC/FIN as attached. If TIN is not your NRIC/FIN, please specify: _____.

United States of America. My TIN is _____.

Others ▶ Please complete the table below.

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason ▶ Tick only one |
|---------------------------------------|-----------------------------------|--|
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here _____ |

If you have more than three countries/jurisdictions, please attach a separate sheet.

Controlling Person 2

Full Name

Date of birth ▶ DD / MM / YY

____/____/____

Controlling person type ▶ *Tick only one*

- I have direct/indirect ownership of the Entity of 25% or more
- I hold a senior management position / exercise ultimate control over the management of the Entity
- I exercise control over the Entity through other means

Please provide tax residency(ies) declaration of controlling person:

I am a tax resident of ▶ *Tick one or more*

- Singapore ▶ *Refer to NRIC/FIN as attached. If TIN is not your NRIC/FIN, please specify:* _____.
- United States of America. My TIN is _____.
- Others ▶ *Please complete the table below.*

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason ▶ <i>Tick only one</i> |
|---------------------------------------|-----------------------------------|---|
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |

If you have more than three countries/jurisdictions, please attach a separate sheet.

Controlling Person 3

Full Name

Date of birth ▶ DD / MM / YY

____/____/____

Controlling person type ▶ *Tick only one*

- I have direct/indirect ownership of the Entity of 25% or more
- I hold a senior management position / exercise ultimate control over the management of the Entity
- I exercise control over the Entity through other means

Please provide tax residency(ies) declaration of controlling person:

I am a tax resident of ▶ *Tick one or more*

- Singapore ▶ *Refer to NRIC/FIN as attached. If TIN is not your NRIC/FIN, please specify:* _____.
- United States of America. My TIN is _____.
- Others ▶ *Please complete the table below.*

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason ▶ <i>Tick only one</i> |
|---------------------------------------|-----------------------------------|---|
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |

If you have more than three countries/jurisdictions, please attach a separate sheet.

Residential Address

Country

Postal code

▶ *If your residential address is located in a country that is different from your country(ies) of tax residence, please provide:*

(i) a passport, nationality identity card, or a government issued identification document of at least one of the country which you are a tax resident of; and

(ii) explanation below (tick at least one):

- This is one of my many addresses.
- This is the address of a family member / relative / trusted acquaintance (e.g. professional advisor / accountant / personal assistant).
- I am temporarily staying at this address.
- Others ▶ *Please provide an explanation here**

Residential Address

Country

Postal code

▶ *If your residential address is located in a country that is different from your country(ies) of tax residence, please provide:*

(i) a passport, nationality identity card, or a government issued identification document of at least one of the country which you are a tax resident of; and

(ii) explanation below (tick at least one):

- This is one of my many addresses.
- This is the address of a family member / relative / trusted acquaintance (e.g. professional advisor / accountant / personal assistant).
- I am temporarily staying at this address.
- Others ▶ *Please provide an explanation here*

5 Agreement ▶ To be signed by person(s) authorised to open the Account(s)

I/We confirm that all the information I/we have provided is true, accurate and complete and I/we have not withheld any information. I/We undertake to keep OCBC Bank informed in writing, within 30 days, of any changes in circumstances that may cause any of the information in this Certification Form to become incorrect or incomplete and also undertake to provide any other additional information as may be required by OCBC Bank and/or applicable law.

I/We agree and consent to the terms of OCBC Bank's (I) Data Protection Policy, (II) FATCA Policy and (III) CRS Policy, available at www.ocbc.com/business-policies or upon request, which may require the reporting of information supplied by me/us to relevant tax authorities. The persons named and signing below are duly authorised to complete and sign this Certification Form for and on behalf of the Entity and the Controlling Person(s) (if applicable) and to submit this Certification Form to OCBC Bank.

| | |
|--|--|
| <p>Signature</p> <p>Name ▶ As per NRIC / Passport</p> <p>NRIC/Passport Number</p> <p>Date ▶ DD/MM/YY</p> | <p>Signature</p> <p>Name ▶ As per NRIC / Passport</p> <p>NRIC/Passport Number</p> <p>Date ▶ DD/MM/YY</p> |
| <p>Signature</p> <p>Name ▶ As per NRIC / Passport</p> <p>NRIC/Passport Number</p> <p>Date ▶ DD/MM/YY</p> | <p>Signature</p> <p>Name ▶ As per NRIC / Passport</p> <p>NRIC/Passport Number</p> <p>Date ▶ DD/MM/YY</p> |

1. **Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.
 - (a) **Custodial Institution** means any entity that holds, as a substantial portion of its business, **financial assets for the account of others**.
 - (b) **Depository Institution** means any entity that **accepts deposits** in the ordinary course of a **banking** or similar business.
 - (c) **Investment Entity** means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the three following activities or operations for or on behalf of a customer:
 - i. trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - ii. individual and collective portfolio management; or
 - iii. otherwise investing, administering, or managing funds or money on behalf of other persons.
 - (d) **Specified Insurance Company** means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value insurance Contract or an Annuity Contract.
2. **Tax residency** is defined by each country's local tax laws and may vary from that of another country. As such, it is possible for an entity or a person to be considered a tax resident in more than one jurisdiction. In the event of any doubt, please consult your tax advisor. Guidance on tax residency is also available at the following link: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>
3. **Passive income** refers generally to the portion of gross income that consists of: dividends (including substitute dividend payments); interest; income equivalent to interest; rents and royalties (other than those derived in the active conduct of a trade or business conducted, at least in part, by employees); annuities; net gains from the sale of property that gives rise to passive income; net gains from certain transaction in commodities; net foreign currency gains; net income from notional principal contracts; amounts received under cash value insurance contracts; and amounts received by an insurance company in connection with its reserves for insurance and annuity contracts.
4. **Charity and Non-Profit Organisation** means an entity that meets ALL of the following criteria:
 - (a) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - (b) It is exempt from income tax in its country of residence;
 - (c) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - (d) The applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
 - (e) The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof.
5. An established securities market generally refers to a Securities exchange that; (i) is officially recognized, sanctioned, or supervised by a governmental authority of the foreign country in which the market is located; and (ii) has an annual value of shares traded on the exchange(or a predecessor exchange) exceeding \$1 billion during each of the three calendar years immediately preceding the year in which the determination is being made.
6. An entity is a **"Related Entity"** of another Entity if either entity controls the other entity, or two entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote or value in an entity.
7. **Controlling Person** is a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("NFE") then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

Postage will be paid by addressee.
For posting in Singapore only.

BUSINESS REPLY SERVICE
PERMIT NO. 08066



OVERSEA-CHINESE BANKING CORPORATION LTD

Account Services
BRAS BASAH POST OFFICE
Locked Bag Service No. 8
Singapore 911886

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All information is required unless stated.

Form B

- ▶ You are only required to complete this section if you are a sole-proprietorship owned by an individual.
- ▶ If you are a sole-proprietorship owned by a business entity (e.g. Pte Ltd, Public Listed Co.), please complete Form A instead.

1 Owner details

Full Name

Date of birth ▶ DD / MM / YY

NRIC/FIN/Passport

_____/_____/_____

▶ If your country of birth is the U.S. and you are no longer a U.S. tax Resident¹, please provide the following documents:

- Certificate of loss of nationality of the U.S.
- Form I-407

Residential Address

Country

Postal code

▶ If your residential address is located in a country that is different from your country(ies) of tax residence, please provide:

- a passport, nationality identity card, or a government issued identification document of at least one of the country which you are a tax resident of; and
- explanation below (tick at least one):

- This is one of my many addresses.
- This is the address of a family member / relative / trusted acquaintance (e.g. professional advisor / accountant / personal assistant).
- I am temporarily staying at this address.
- Others ▶ Please provide an explanation here

2 Tax declaration ▶ To be declared by owner in his/her individual capacity

I own the sole-proprietorship in my individual capacity and I am a tax resident of ▶ Tick one or more

Singapore ▶ Refer to NRIC/FIN as attached. If TIN is not your NRIC/FIN, please specify: _____.

United States of America. My TIN is _____.

Others ▶ Please complete the table below.

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason ▶ Tick only one |
|---------------------------------------|-----------------------------------|--|
| _____ | _____ | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here _____ |
| _____ | _____ | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here _____ |
| _____ | _____ | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here _____ |

Provide a passport, nationality identity card, or a government issued identification document of at least one of the country which you are a tax resident of. If you have more than three countries/jurisdictions, please attach a separate sheet.

▶ If any of the country(ies) below that is(are) not your tax residency(ies), please provide an explanation for each country identified. Please tick whichever is applicable (you may tick more than one).

- Country(ies) of registered address

Select One

 - This is the address of my trusted advisor / acquaintance.
 - Others ▶ Please provide an explanation here

- Country(ies) of mailing address

Select One

 - This is one of my many addresses.
 - This is the address of a family member / relative / trusted acquaintance. (e.g. professional advisor /accountant / personal assistant).
 - I am temporarily staying at this address.
 - Others ▶ Please provide an explanation here

- Country of domicile (place of business)

Select One

 - This is the address of a family member / relative / trusted acquaintance. (e.g. professional advisor /accountant / personal assistant).
 - Others ▶ Please provide an explanation here

3 Your business details

Name of Sole-proprietorship

Business registration number

4 Agreement ▶ *To be signed by owner in his/her individual capacity.*

I confirm that all the information I have provided is true, accurate and complete and I have not withheld any information. I undertake to keep OCBC Bank informed in writing, within 30 days, of any changes in circumstances that may cause any of the information in this Certification Form to become incorrect or incomplete and also undertake to provide any other additional information as may be required by OCBC Bank and/or applicable law.

I agree and consent to the terms of OCBC Bank's (I) Data Protection Policy, (II) FATCA Policy and (III) CRS Policy, available at www.ocbc.com/business-policies or upon request, which may require the reporting of information supplied by me to relevant tax authorities.

Signature

Date ▶ DD/MM/YY

____/____/____

1. Definition of a U.S. Tax Resident
 - (a) A citizen or permanent resident of the United States (e.g. US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test'); or;
 - (b) Any other person that is not a foreign person (as defined under US federal tax law).
2. **Tax residency** is defined by each country's local tax laws and may vary from that of another country. As such, it is possible for a person to be considered a tax resident in more than one jurisdiction. In the event of any doubt, please consult your tax advisor. Guidance on tax residency is also available at the following link: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Postage will be paid by addressee.
For posting in Singapore only.

BUSINESS REPLY SERVICE
PERMIT NO. 08066



OVERSEA-CHINESE BANKING CORPORATION LTD

Account Services
BRAS BASAH POST OFFICE
Locked Bag Service No. 8
Singapore 911886

All information is required unless stated.

Form C

- ▶ You are only required to complete this section if you are one of the following:
- Financial Institutions (i.e. depository, custodial, investment entity or specified insurance company)
 - Trusts (excluding charitable trusts)
 - Legal arrangements similar to trusts

1 Your business details

Registered name ("the Entity") Business registration number

▶ Select one

Please refer to our particulars contained in attached ACRA Business Profile **OR** Please refer to our particulars below

Registered Address Country Postal Code

2 Entity Type ▶ Select by ticking one of the following statements that best describes the Entity

| Option | Description | CRS Status | FATCA Status |
|------------------------------|--|--|---|
| C1. <input type="checkbox"/> | Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company | FI | |
| C2. <input type="checkbox"/> | Investment Entity located in a <u>Non-Participating Jurisdiction</u> and managed by another Financial Institution <i>E.g. Trust that is an Investment Entity where the trustee is located in a <u>Non-Participating Jurisdiction</u>.</i> Please complete Part 3 & 4 below. | FI – Investment Entity (Non-Participating) | Please complete the relevant US IRS Form W-8/W-9 and submit it together with this form. |
| C3. <input type="checkbox"/> | Other Investment Entity (including Investment Entity located in a <u>Participating Jurisdiction</u> and managed by another Financial Institution) <i>E.g. Trust including trustee-documented trust that is an Investment Entity where the trustee is located in a <u>Participating Jurisdiction</u> OR Asset Manager.</i> | FI – Investment Entity (Other) | |
| C4. <input type="checkbox"/> | Trust that are not professionally managed by another Financial Institution OR Non-trust entities with arrangements similar to that of a trust. Please complete Part 3 & 4 below. | Passive NFE | Passive NFFE |

3 Your entity's tax residency(ies)¹ (Only for C2 FI – Investment Entity (Non-Participating) & C4 Passive NFE/NFFE)

The Entity is a tax resident of ▶ Tick one or more

- Singapore ▶ Refer to business registration number for taxpayer identification number (TIN).
If not, please specify:
- United States of America ▶ Please also complete the IRS W9 form.
- Others ▶ Please complete the table below.

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason ▶ Tick only one |
|---------------------------------------|-----------------------------------|---|
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here <input type="text"/> |

If you have more than three countries/jurisdictions, please attach a separate sheet.

▶ If your country(ies) of incorporation/mailling address/domicile/trustee address differs from your tax residency(ies), please fill up the relevant section.

Country of incorporation

▶ If your tax residence is not where you are incorporated, please provide a government issued document of at least one of the country(ies) which you are a tax resident of.

Select One

- The place of effective management of my entity is different from its place of incorporation.
- The entity is a branch and its head office is tax resident in the declared country of tax residence.
- Others ▶ Please provide an explanation here

▶ If your registered address(es) differs from your country incorporation / registration and is located in a jurisdiction that is not your tax residence, please provide an explanation below:

- This is the address of my service provider (e.g. lawyer / corporate secretary / accountant / fund manager / fund administrator, etc.)
- Others ▶ Please provide an explanation here

Country(ies) of mailing address

Select One

- This is the address of my service provider (e.g. lawyer / corporate secretary / accountant / fund manager / fund administrator, etc.)
- That is the address of our director / shareholder / authorised signatory.
- Others ▶ Please provide an explanation here

Country of domicile (place of business)

Select One

- This is where my service provider is located (e.g. lawyer / corporate secretary / accountant / fund manager / fund administrator, etc.)
- My tax residency is determined by the place of incorporation which is different from my place of business (only applicable if country of incorporation is one of the tax residency(ies)).
- Others ▶ Please provide an explanation here

Country(ies) of trustee address (only applicable only when entity is a trust)

Select One

- The address provided is not in the same country as the Trustee's tax residency
- Others ▶ Please provide an explanation here

4 Controlling Person(s)² (Only for C2 FI – Investment Entity (Non-Participating) & C4 Passive NFE/NFFE)

ONLY if the Entity has selected C2 FI – Investment Entity (Non-Participating) OR C4 Passive NFE/NFFE in Part 2, please provide details of the controlling person(s).

▶ If you have more than three controlling persons, please attach a separate sheet.

Controlling Person 1

Full Name

Date of birth ▶ DD / MM / YY

____/____/____

Residential Address

Country

Postal code

▶ If your residential address is located in a country that is different from your country(ies) of tax residence, please provide:

(i) a passport, nationality identity card, or a government issued identification document of at least one of the country which you are a tax resident of; and
(ii) explanation below (tick at least one):

- This is one of my many addresses.
- This is the address of a family member / relative / trusted acquaintance (e.g. professional advisor / accountant / personal assistant).
- I am temporarily staying at this address.
- Others ▶ Please provide an explanation here

Controlling person type ▶ Tick only one

Legal Person

- Control by ownership
- Control by other means
- Senior managing official

Trust

- Settlor
- Trustee
- Protector
- Beneficiary
- Others

Legal Arrangement (Non-trust)

- Settlor-equivalent
- Trustee-equivalent
- Protector-equivalent
- Beneficiary-equivalent
- Others

Please provide tax residency(ies) declaration of controlling person:

I am a tax resident of ▶ *Tick one or more*

Singapore ▶ *Refer to NRIC/FIN as attached. If TIN is not your NRIC/FIN, please specify:* _____.

United States of America. My TIN is _____.

Others ▶ *Please complete the table below.*

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason ▶ <i>Tick only one</i> |
|---------------------------------------|-----------------------------------|---|
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |

If you have more than three countries/jurisdictions, please attach a separate sheet.

Controlling Person 2

Full Name

Date of birth ▶ DD / MM / YY

____/____/____

Residential Address

Country

Postal code

▶ *If your residential address is located in a country that is different from your country(ies) of tax residence, please provide:*

*(i) a passport, nationality identity card, or a government issued identification document of at least one of the country which you are a tax resident of; and
(ii) explanation below (tick at least one):*

- This is one of my many addresses.
- This is the address of a family member / relative / trusted acquaintance (e.g. professional advisor / accountant / personal assistant).
- I am temporarily staying at this address.
- Others ▶ *Please provide an explanation here*

Controlling person type ▶ *Tick only one*

Legal Person

- Control by ownership
- Control by other means
- Senior managing official

Trust

- Settlor Beneficiary
- Trustee Others
- Protector

Legal Arrangement (Non-trust)

- Settlor-equivalent Beneficiary-equivalent
- Trustee-equivalent Others
- Protector-equivalent

Please provide tax residency(ies) declaration of controlling person:

I am a tax resident of ▶ *Tick one or more*

Singapore ▶ *Refer to NRIC/FIN as attached. If TIN is not your NRIC/FIN, please specify:* _____.

United States of America. My TIN is _____.

Others ▶ *Please complete the table below.*

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason ▶ <i>Tick only one</i> |
|---------------------------------------|-----------------------------------|---|
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |
| | | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ <i>Please provide an explanation here</i> _____ |

If you have more than three countries/jurisdictions, please attach a separate sheet.

Controlling Person 3

Full Name

Date of birth ▶ DD / MM / YY

/
 /

Residential Address

Country

Postal code

▶ If your residential address is located in a country that is different from your country(ies) of tax residence, please provide:

(i) a passport, nationality identity card, or a government issued identification document of at least one of the country which you are a tax resident of; and
 (ii) explanation below (tick at least one):

- This is one of my many addresses.
- This is the address of a family member / relative / trusted acquaintance (e.g. professional advisor / accountant / personal assistant).
- I am temporarily staying at this address.
- Others ▶ Please provide an explanation here

Controlling person type ▶ Tick only one

Legal Person

- Control by ownership
- Control by other means
- Senior managing official

Trust

- Settlor
- Trustee
- Protector
- Beneficiary
- Others

Legal Arrangement (Non-trust)

- Settlor-equivalent
- Trustee-equivalent
- Protector-equivalent
- Beneficiary-equivalent
- Others

Please provide tax residency(ies) declaration of controlling person:

I am a tax resident of ▶ Tick one or more

Singapore ▶ Refer to NRIC/FIN as attached. If TIN is not your NRIC/FIN, please specify: .

United States of America. My TIN is .

Others ▶ Please complete the table below.

| Country of Tax Residence ² | Taxpayer Identification No. (TIN) | If no TIN, indicate reason ▶ Tick only one |
|---------------------------------------|-----------------------------------|---|
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="checkbox"/> Country does not issue TIN. <input type="checkbox"/> Country does not require the collection of TIN. <input type="checkbox"/> Others ▶ Please provide an explanation here <input type="text"/> |

If you have more than three countries/jurisdictions, please attach a separate sheet.

5 Agreement ▶ To be signed by person(s) authorised to open the Account(s)

I/We confirm that all the information I/we have provided is true, accurate and complete and I/we have not withheld any information. I/We undertake to keep OCBC Bank informed in writing, within 30 days, of any changes in circumstances that may cause any of the information in this Certification Form to become incorrect or incomplete and also undertake to provide any other additional information as may be required by OCBC Bank and/or applicable law.

I/We agree and consent to the terms of OCBC Bank's (I) Data Protection Policy, (II) FATCA Policy and (III) CRS Policy, available at www.ocbc.com/business-policies or upon request, which may require the reporting of information supplied by me/us to relevant tax authorities.

The persons named and signing below are duly authorised to complete and sign this Certification Form for and on behalf of the Entity and the Controlling Person(s) (if applicable) and to submit this Certification Form to OCBC Bank.

Signature

Name ▶ *As per NRIC / Passport*

NRIC/Passport Number

Date ▶ *DD/MM/YY*

____/____/____

Signature

Name ▶ *As per NRIC / Passport*

NRIC/Passport Number

Date ▶ *DD/MM/YY*

____/____/____

Signature

Name ▶ *As per NRIC / Passport*

NRIC/Passport Number

Date ▶ *DD/MM/YY*

____/____/____

Signature

Name ▶ *As per NRIC / Passport*

NRIC/Passport Number

Date ▶ *DD/MM/YY*

____/____/____

Please refer to Footnotes 1 and 7 on Form A for the meaning of Financial Institution and Controlling Person.

- 1. Tax residency** is defined by each country's local tax laws and may vary from that of another country. As such, it is possible for an entity or a person to be considered a tax resident in more than one jurisdiction. In the event of any doubt, please consult your tax advisor. Guidance on tax residency is also available at the following link: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>
- 2. Type of controlling person** and its definition is listed as below:

| Type of Controlling Person | Description |
|--|---|
| Legal Person – Control by ownership | Individual who exercises control through ownership interest (e.g. owning more than 25% of the company in value or voting power). |
| Legal Person – Control by other means | Individual who exercises control / is entitled to exercise control through other means (e.g. personal connections to persons in positions that possess ownership). |
| Legal Person – Senior managing official | Individual who holds the position of senior managing official responsible for strategic decisions that fundamentally affect the business practices or general direction of the entity or exercises executive control over the daily or regular affairs of the legal person. |
| Trust – Settlor | Settlers are natural or legal persons who transfer ownership of their assets to trustees by means of a trust deed or similar arrangement. |
| Trust – Trustee | A trustee holds the legal title to the trust property and has a duty to administer and deal with the trust property in the interests of the beneficiaries in accordance with the terms agreed with the settlor upon set up of the trust. |
| Trust – Protector | A protector enforces and monitors the trustee's actions, such as overseeing investment decisions or authorising a payment to a beneficiary. |
| Trust – Beneficiary | Beneficiary or member of the class of beneficiaries. |
| Trust – Other | Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/beneficiary). |
| Legal Arrangement (non-trust) – Settlor-equivalent | Individual in a position equivalent/similar to settlor. |
| Legal Arrangement (non-trust) – Trustee-equivalent | Individual in a position equivalent/similar to trustee. |
| Legal Arrangement (non-trust) – Protector-equivalent | Individual in a position equivalent/similar to protector. |
| Legal Arrangement (non-trust) – Beneficiary-equivalent | Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries. |
| Legal Arrangement (non-trust) – Other-equivalent | Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor/trustee/protector/beneficiary). |

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