

Entity self-certification

For Entity clients with a UBS banking relationship in Switzerland

Please Note

For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in determining the most relevant classification for your organisation then you should seek qualified professional assistance.

All organisations completing this self-certification should complete Parts 1-3, 8 and 10. In addition, depending on your organisation's response to Parts 3 and 8, additional sections must be completed (these are flagged with 'go to X' after relevant responses). When completing this form please ensure that you have completed all the parts flagged for your organisation before completing Part 10.

Part 1 - Organisation Information

Name of Organisation (see supporting notes section 1 for disregarded entities)

Jurisdiction of incorporation/organisation

Registered / Permanent address

Street: _____

City: _____ Post Code: _____ Country: _____

Mailing address (if different to permanent address)

Street: _____

City: _____ Post Code: _____ Country: _____

Is the organisation a disregarded entity or branch in a different jurisdiction from where it is headquartered? Yes No

If yes, please confirm the jurisdiction that the disregarded entity or branch is physically located in _____

Part 2 - Tax Residency

Please specify the jurisdiction in which your organisation is resident for tax purposes. If you are applying tax residency tie-breaker clause under an applicable tax treaty then please enter your primary residence jurisdiction only.

Jurisdiction : _____ TIN: _____ or TIN unavailable*

Jurisdiction : _____ TIN: _____ or TIN unavailable*

* Please specify the reason for non-availability of TIN _____

If the Tax Residence(s) of the organisation does not match either the jurisdiction of incorporation/organisation or address provided in Part 1 of this form, please provide the following confirmation:

- The jurisdiction of incorporation/organisation or registered/permanent address that are in a jurisdiction other than the Tax Residence(s) listed above is explained by either:
- The jurisdiction of incorporation/organisation, registered/permanent address, mailing address, address of a branch or other permanent establishment, location of a principle office or place of effective management is not relevant for the determination of Tax Residence due to applicable tax residency local laws or treaties; or
 - Other reason - Please specify: _____

Reportable Person (see supporting notes section 2.2 for further information)

If your organisation is tax resident in a jurisdiction other than the US, please tick below if it is **not** a Reportable Person **and** enter the corresponding reason code:

The organisation is not a Reportable Person under AEI Reason code

If your organisation is contracting with a UBS entity which is not currently in an AEI Participating Jurisdiction, we request that you complete the whole of Part 2 (including confirmation of Reportable Person Status) and that you consent to UBS retaining such information in relation to future reporting obligations of the UBS entity under AEI or similar information reporting regimes.

Reason codes for persons other than a Reportable Person under AEI:

- (i) A corporation the stock of which is regularly traded on one or more established securities markets.
- (ii) Any corporation that is a related entity of a corporation described in reason code (i).
- (iii) A governmental entity
- (iv) An international organisation
- (v) A Central Bank
- (vi) A Financial Institution

Part 3 - FATCA Status

Please provide your organisation's FATCA status regardless of the Specified Person status noted above:

For US Persons only:

- US financial institution (go to Part 8)
- US active / excepted nonfinancial entity (go to Part 8)
- US passive nonfinancial entity (go to Part 8)

For non-US Persons:

- Nonparticipating FFI (go to Part 8)
- Participating FFI (go to Part 4)
- Reporting Model 1 FFI (go to Part 4)
- Reporting Model 2 FFI (go to Part 4)
- Registered deemed-compliant FFI (go to Part 4)
- Sponsored FFI (go to Part 5)
- Certified deemed-compliant nonregistering local bank (go to Part 8)
- Certified deemed-compliant FFI with only low-value accounts (go to Part 8)
- Certified deemed-compliant sponsored, closely held investment vehicle (go to Part 5)
- Certified deemed-compliant limited life debt investment entity (go to Part 8)
- Certified deemed-compliant investment advisors and investment managers (go to Part 8)
- Owner-documented FFI (go to Part 8 and complete Appendix 2)
- Restricted distributor (go to Part 8)
- Nonreporting IGA FFI (go to Part 5)
- Foreign Government, government of a US possession, or foreign central bank of issue (go to Part 8)
- International organisation (go to Part 8)
- Exempt retirement plans (go to Part 8)
- Entity wholly owned by exempt beneficial owners (go to Part 8 and complete Appendix 2)
- Territory financial institution (go to Part 8)
- Nonfinancial group entity (go to Part 8)
- Excepted nonfinancial start-up company (go to Part 6)
- Excepted nonfinancial entity in liquidation or bankruptcy (go to Part 6)
- 501(c) organisation (go to Part 6)
- Nonprofit organisation (go to Part 8)
- Publicly traded NFFE or NFFE affiliate of a publicly traded corporation (go to Part 6)
- Excepted territory NFFE (go to Part 8)
- Active NFFE (go to Part 8)
- Passive NFFE (go to Part 7)
- Excepted inter-affiliate FFI (go to Part 8)
- Direct reporting NFFE (go to Part 4)
- Sponsored direct reporting NFFE (go to Part 5)

Part 4 - Global Intermediary Identification Number (GIIN)

Please provide your organisation's GIIN number, or the reason for no GIIN being available, below.

_____ . _____ . _____ . _____

Reason for no GIIN: _____

Note: If you are a collective investment vehicle or similar organisation please specify if the GIIN provided above is for 'Umbrella' or 'Sub fund' level:

- Umbrella fund
- Sub fund

(go to Part 8)

Part 5 - Sponsored Entities and Nonreporting IGA FFIs

Please provide your organisation's GIIN number below.

_____ . _____ . _____ . _____

If the organisation does not have a GIIN, please indicate why below:

- The organisation named in Part 1 meets the requirements to be considered a Nonreporting FFI and is not required to obtain a GIIN pursuant to an applicable IGA between the United States and the following IGA country: _____
 Type of Nonreporting IGA FFI:
 The organisation is a Trustee Documented Trust
 The organisation is a Sponsored Entity
 The organisation is a Nonreporting IGA FFI other than a Trustee Documented Trust or Sponsored Entity:
 (please specify type of Nonreporting IGA FFI): _____
- Other reason (please specify): _____

If the organisation is a Sponsored Entity or Trustee Documented Trust please provide the name and GIIN of the sponsoring entity or reporting trustee of Trustee Documented Trust:

Name of sponsoring entity or reporting trustee of Trustee Documented Trust: _____

GIIN of sponsoring entity or reporting trustee of Trustee Documented Trust: _____

(go to Part 8)

Part 6 - Excepted NFFEs

Please tick the appropriate box for the relevant type of Excepted NFFE and complete the required information:

- For an excepted nonfinancial start-up company please provide the date of formation: _____ (dd/mm/yyyy)
- For an excepted nonfinancial entity in liquidation or bankruptcy please provide the date that the organisation filed a plan for liquidation/reorganisation or bankruptcy: _____ (dd/mm/yyyy)
- For a 501(c) organisation, please provide the date of the currently effective 501(c) organisation determination letter from the IRS: _____ (dd/mm/yyyy). **Alternatively**, if the organisation has provided UBS with a copy of an opinion from US counsel certifying that the payee is a section 501(c) organisation, please tick here.
- For a publicly traded NFFE or a NFFE affiliate of a publicly traded corporation, please provide the following information:
- i) Name of one securities exchange upon which the stock is regularly traded: _____
- ii) The name of the publicly traded corporation whose stock is regularly traded on the above securities exchange: _____

(go to Part 8)

Part 7 - Identification of US Controlling Persons

If the FATCA classification of your organisation is a Passive NFFE (in general, an organisation that is professionally managed will not meet the definition of a Passive NFFE - please see supporting notes section 2.8 for further information), please confirm the total number of US Controlling Persons/Substantial US Owners, and provide details of the of each US Controlling Person/Substantial US Owner in Appendix 1.

Total number of US Controlling Persons/Substantial US Owners identified: _____

- Please confirm you have provided details for all required US Controlling Persons/Substantial US Owners

(go to Part 8)

Part 8 - AEI Classification

Please provide your organisation's AEI status regardless of whether you are located in a Participating Jurisdiction:

- Financial Institution (of any type other than an Investment Entity) (Go to Part 10)
- Financial Institution - Investment Entity (Go to Part 9)
- Active NFE - Regularly traded corporation or related entity of such entity, a Government Entity or International Organisation (Go to Part 10)
- Active NFE - Other than above (Go to Part 10)
- Passive NFE (Go to Part 9)

The client confirms that, to the extent applicable to the entity under AEI, it meets and will continue to meet its reporting obligations to the local tax authority, either by submitting reports itself or through delegation of reporting to a 3rd party service provider.

Part 9 - Identification of AEI Controlling Persons

Is your organisation an Investment Entity that is managed by another entity and is resident in a non-participating jurisdiction (please see the supporting notes for further information around Professionally Managed Investment Entities) or is a Passive NFE?

- Yes (Please provide below information) No (Go to Part 10)

If your organisation is a Passive NFE or is a Professionally Managed Investment Entity in a non-participating jurisdiction, please confirm the total number of Controlling Persons, and provide details of each Controlling Person in Appendix 1 that you have not already identified under Part 7.

Total number of Controlling Persons identified: _____

- Please confirm you have provided details for all required Controlling Persons

(go to Part 10)

Part 10 - Certification

We confirm that the organisation identified in Part 1 meets the criteria relevant to the FATCA category selected above and, if the organisation is a NFFE, it is not acting as an agent / custodian / nominee / signatory / investment advisor / intermediary for the benefit of another person.

We confirm that, to the extent applicable to the entity under FATCA and AEI, the organisation identified in Part 1 meets and will continue to meet its reporting obligations to the relevant tax authority, either by submitting reports itself or through delegation of reporting to a 3rd party service provider.

We certify that we have examined the information on this form and to the best of our knowledge and belief it is true, correct, and complete.

We agree to inform you within 30 days if any change in circumstances renders this certification incorrect.

We certify that the individual signing this form has the capacity to sign for the organisation identified in Part 1 of this form and, where any information relates to such organisation's clients, controlling persons or third parties, the clients, controlling persons or third parties have given any required consent to allow the processing and disclosure of such information as set out in this form.

We acknowledge and agree that for the purpose of any Automatic Exchange of Information (AEoI) and FATCA:

- (a) the information contained in this form (including the appendices); and
- (b) any information regarding our Account(s) (including the account balance or value, the total amount of any payments of dividends, interest, other income and gross proceeds made or credited to the Account(s)); is collected using the "wider approach" under AEoI, and may be kept by the contracting UBS entity ("UBS") or any UBS Affiliate and such information may be reported by UBS (whether by itself or through any UBS Affiliate) under its obligations as a reporting financial institution (under applicable FATCA or AEoI laws and regulations) to the relevant tax authorities and disclosed to UBS Affiliates or third party service providers to perform services for UBS and for the purposes stated above. These tax authorities may exchange such information with the tax authorities of the jurisdiction(s) which are listed as our tax residence(s) in this form if the respective tax authorities have entered into an agreement to exchange financial account information. A list of such agreements to exchange financial account information may be found on the UBS FATCA and AEoI Tax Regulatory Compliance webpage (www.ubs.com/aei).

For the purposes of this form, "UBS Affiliates" means any entity (i) that controls UBS; (ii) that is controlled by UBS; or (iii) that is controlled by an entity that also controls UBS, where "control" includes direct or indirect control and means possession of the power to direct or cause the direction of the management or policies of an entity, whether through the ownership of voting securities, by contract or otherwise.

Our consent to the collection of data using the "wider approach" under AEoI, the transfer of that data by UBS and its affiliates and (where required) to the reporting of the data under FATCA and/or AEoI to the relevant tax authorities is in addition to and does not restrict the scope of any other consent we may have otherwise provided under our account agreement with UBS. No other agreement with UBS, whether dated on, before or after this consent, may revoke or limit the effect of this consent.

Sign Here

Signature of individual authorised to sign for the organisation

Print Name

Date

Appendix 1 (To be filled for each US Controlling Persons and AEI Controlling Persons)

Name of Organisation: _____
 Type of Organisation: Legal Person Trust Legal arrangement (non-trust)

Type of Controlling Person:

For Legal Persons:

- Controlling Person by ownership
 Controlling Person by other means
 Senior managing official

For Trusts and Legal arrangements:

- Settlor (or equivalent) Beneficiary (or equivalent)
 Trustee (or equivalent) Other (or equivalent)
 Protector (or equivalent)

Please provide details of the controlling person / substantial US owner below:

Part 1 - Basic Information

Name of individual

| | |
|-------------------------|----------------------|
| Country of birth | Date of Birth |
|-------------------------|----------------------|

Registered / Permanent address

Street: _____
 City: _____ Post Code: _____ Country: _____

Mailing address (if different to permanent address)

Street: _____
 City: _____ Post Code: _____ Country: _____

Part 2 - Tax Residency

Residency for tax purposes

Please specify the jurisdiction in which you are resident for tax purposes:

Primary Jurisdiction : _____ TIN: _____ or TIN unavailable*
 Additional Jurisdiction: _____ TIN: _____ or TIN unavailable*
 Additional Jurisdiction: _____ TIN: _____ or TIN unavailable*

* Please specify the reason for non-availability of TIN _____

Is the individual a US person¹? Yes No

If the organisation, for which the individual named in Part 1 is a Controlling Person, is contracting with a UBS entity which is not currently in an AEI Participating Jurisdiction, we request that you complete the whole of Part 2 (including tax residence and, where available, TIN) and that you consent to UBS retaining such information in relation to future reporting obligations of the UBS entity under AEI or similar information reporting regimes.

Part 3 - Certification

I certify that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete.

I agree that I will inform you within 30 days if any change in circumstances renders this certification incorrect.

I certify that the individual signing this form is either the Controlling Person as named in Part 1 of this form, or has the capacity to sign on behalf of the Controlling Person. I confirm that, where this form is being completed by someone other than the Controlling Person, the Controlling Person has given any required consents to allow the processing and disclosure of information as set out in this form.

I acknowledge and agree that for the purpose of any Automatic Exchange of Information (AEoI) and FATCA:

(a) the information contained in this form (including the appendices); and

(b) any information regarding my Account(s) (including the account balance or value, the total amount of any payments of dividends, interest, other income and gross proceeds made or credited to the Account(s));

is collected using the "wider approach" under AEoI and may be kept by the contracting UBS entity ("UBS") or any UBS Affiliate and such information may be reported by UBS

(whether by itself or through any UBS Affiliate) under its obligations as a reporting financial institution (under applicable FATCA or AEoI laws and regulations) to the relevant tax authorities and disclosed to UBS Affiliates or third party service providers to perform services for UBS and for the purposes stated above. These tax authorities may exchange such information with the tax authorities of the jurisdiction(s) which are listed as my tax residence(s) in this form if the respective tax authorities have entered into an agreement to exchange financial account information. A list of such agreements to exchange financial account information may be found on the UBS FATCA and AEoI Tax Regulatory Compliance webpage (www.ubs.com/aei). For the purposes of this form, "UBS Affiliates" means any entity (i) that controls UBS; (ii) that is controlled by UBS; or (iii) that is controlled by an entity that also controls UBS, where "control" includes direct or indirect control and means possession of the power to direct or cause the direction of the management or policies of an entity, whether through the ownership of voting securities, by contract or otherwise. My consent to the collection using the "wider approach" under AEoI, the transfer of that data by UBS and its affiliates and (where required) to the reporting of the data under FATCA and/or AEoI to the relevant tax authorities is in addition to and does not restrict the scope of any other consent I may have otherwise provided under my account agreement with UBS. No other agreement with UBS, whether dated on, before or after this consent, may revoke or limit the effect of this consent.

Sign Here

Signature Date

 Print name of individual signing form

 Capacity in which acting (if not signed by account holder)

¹ US person for FATCA purpose means US citizens (even if residing outside the US) and lawful permanent residents of the US

Total number of owners: _____

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___ of ___

Appendix 2 FFI Owner Reporting Statement

(To be completed by Owner Documented FFIs and Entities Wholly Owned by Exempt Beneficial Owners)

- This appendix should only be completed by organisations claiming to be an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners for FATCA purposes. The organisation must provide information and documentation in relation to each debt or equity owner of the organisation.
 - If there are more than 10 owners, please complete additional appendices and number them accordingly in the top right hand corner.
 - For each debt or equity owner, sufficient valid documentation should be provided. Please see supporting notes section 4 for additional information.

Name of organisation: _____ Owner Documented FFI Entity Wholly Owned by Exempt Beneficial Owners
 Please complete the table below **or alternatively** if you have provided an Auditor's letter substitute please tick this box (please see supporting notes section 4)

| Name | Address | TIN (if any) | FATCA Status | Debt or Equity Owner | Type of documentation |
|------|---------|--------------|--------------|----------------------|-----------------------|
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We certify that we have examined the information on this form and to the best of our knowledge and belief it is true, correct and complete.
 We confirm that the organisation named above meets the requirements to be classified as an Owner Documented FFI or an Entity Wholly Owned by Exempt Beneficial Owners.
 We agree to inform you within 30 days if any change in circumstance renders this appendix incorrect, and will provide a new Appendix 2 every 3 years where necessary.

Sign Here

Signature of individual authorised to sign for the organisation

Print Name

Date

Appendix 3

Information Notification on the International Automatic Exchange of Information in Tax Matters (AEI)

UBS AG is a reporting Swiss financial institution in accordance with the Federal Act on the International Automatic Exchange of Information in Tax Matters (AEI Act). The AEI Act is the legal basis for implementing the AEI Standard in Switzerland.

This mailing is intended to inform you as required by Article 14 of the AEI Act.

a. What is AEI?

AEI requires reporting Swiss financial institutions to identify reportable accounts and report them to the Federal Tax Administration (FTA). Reportable accounts are accounts held by natural persons as well as accounts held by entities. If an account is held in a fiduciary capacity by a natural person or an entity that is not a financial institution on behalf of or for the account of a third party, that third party or the beneficial owner is deemed to be the account holder for the purposes of AEI. In the case of accounts held by entities, the requirement to identify and report may concern under certain circumstances also the controlling person(s). For more detailed information on the terms “account holder” or “controlling person” please consult the OECD Common Reporting Standard and the implementing legal provisions.

Only accounts where the holder or controlling person is a reportable person are reportable accounts. A reportable person is a natural person or an entity resident for tax purposes in a country with which Switzerland has agreed AEI (partner state(s)).

Reporting Swiss financial institutions are required to report information on reportable accounts held by reportable persons annually to the FTA. After receiving this information, the FTA exchanges it with the reportable person’s country of residence. Information is only exchanged with partner jurisdictions. The list of partner jurisdictions can be found at <https://www.sif.admin.ch/sif/en/home/themen/internationale-steuerpolitik/automatischer-informationsaustausch.html> and is kept up to date at all times.

b. What information will be exchanged?

The reportable information includes personal data and information concerning the reportable account. Personal data include the name, address, country of residence for tax purposes, tax identification number and date of birth of the account holder or of the beneficial owner or the controlling person. In addition, the account number, the total gross amount of dividends, interest and other income, the total gross proceeds from the sale or redemption of financial assets, and the aggregate balance or value of the account at the end of each calendar year are reported. Moreover, the name and identification number (where available) of UBS AG are also reported.

c. For what purposes will this information be used?

Generally, the information exchanged may only be made available to tax authorities of a partner jurisdiction in which the reportable person is resident and may only be used for tax purposes. In principle, it is prohibited for the receiving partner jurisdiction to forward the received information to

Appendix 3 (Continued)

another jurisdiction, and it must treat the information as confidential. Generally, the receiving partner jurisdiction may only make the information exchanged available to persons and authorities responsible for handling or supervising taxation in that country.

d. What rights do you have?

You have the following rights under the AEI Act and the Federal Act on Data Protection (FADP):

1. Vis-à-vis UBS AG

You are entitled to the full extent of legal protection offered by the FADP vis-à-vis UBS AG. In particular, you have the right to request what information has been collected about you and will be reported to the FTA.

UBS AG must provide you with a copy of its report to the FTA on request. In this regard, it must be noted that the information about you that is collected and reported may differ from your tax-relevant information.

Moreover, you are also entitled to request that incorrect data in UBS AG systems be corrected.

2. Vis-à-vis the FTA

Your only right vis-à-vis the FTA is the right to access information. You are entitled to request that incorrect data resulting from errors in the exchange process be corrected.

If the exchange of information would result in disadvantages for you that are not permissible due to a lack of constitutional guarantees, your rights are set out in Article 25a of the Federal Act on Administrative Procedure.

You do not have the right to access FTA records. This means that you do not have the right to block the disclosure of personal details vis-à-vis the FTA. In addition, you are not entitled to have the legality of forwarding information outside Switzerland reviewed or to block any illegal forwarding and/or to demand the destruction of data processed without a sufficient legal basis.

If, in your capacity as a contracting partner of UBS AG, you are not the account holder for the purposes of AEI (see above), or if you are an entity for which UBS AG is required to identify and report one or more controlling persons, we ask you to forward copies of this mailing to all of the relevant persons.