



To: SBI China Capital Financial Services Limited
4/F, Henley Building, No. 5 Queen's Road Central, Hong Kong

Self-Certification Form – Entity
(Applicable to Automatic Exchange of Financial Account Information (“AEOI”) and
Foreign Account Tax Compliance Act (“FATCA”))

Client Information

Client Name*: _____ Account No*: _____

A. Certificate of Account Status

Part 1 Automatic Exchange of Financial Account Information

Important Notes:

- This is a self-certification form provided by an account holder to SBI China Capital Financial Services Limited (“SBI”) for the purpose of automatic exchange of financial account information. The data collected may be transmitted by SBI to the Inland Revenue Department for transfer to the tax authority of another jurisdiction.
- An account holder should report all changes in its tax residency status to SBI as soon as practicable.
- All parts of the form must be completed (except for those not applicable or otherwise specified). If there is not enough space, you may provide your information on additional sheet(s). Information in fields/parts marked with an asterisk (*) are required to be reported by SBI to the Inland Revenue Department.

I. Entity Type *

Tick one of the appropriate boxes and provide the relevant information.

| | |
|-----------------------|--|
| Financial Institution | <input type="checkbox"/> Custodial Institution, Depository Institution or Specified Insurance Company <input type="checkbox"/> Investment Entity, except an investment entity that is managed by another financial institution (e.g. with discretion to manage the entity’s assets) and located in a non-participating jurisdiction |
| Active NFE | <input type="checkbox"/> NFE the stock of which is regularly traded on _____, which is an established securities market <input type="checkbox"/> Related entity of _____, the stock of which is regularly traded on _____, which is an established securities market <input type="checkbox"/> NFE is a governmental entity, an international organization, a central bank, or an entity wholly owned by one or more of the foregoing entities <input type="checkbox"/> Active NFE other than the above (Please specify _____) |
| Passive NFE | <input type="checkbox"/> Investment entity that is managed by another financial institution and located in a non-participating jurisdiction <input type="checkbox"/> NFE that is not an active NFE |

“NFE” = any entity that is not a financial institution

II. Controlling Persons (Complete this part if the entity account holder is a passive NFE)

Indicate the name of all controlling person(s) of the account holder in the table below. If no natural person exercises control over an entity which is a legal person, the controlling person will be the individual holding the position of senior managing official. Complete Self-Certification Form – Controlling Person for each controlling person.

| | |
|-----|-----|
| (1) | (5) |
| (2) | (6) |
| (3) | (7) |
| (4) | (8) |

III. Jurisdiction of Residence and Taxpayer Identification Number or its Functional Equivalent (“TIN”) *

Complete the following table indicating (a) the jurisdiction of residence (including Hong Kong) where the account holder is a **resident for tax purposes** and (b) the account holder’s TIN for each jurisdiction indicated. Indicate **all** (not restricted to five) jurisdictions of residence.

If the account holder is a tax resident of Hong Kong, the TIN is the Hong Kong Business Registration Number.

If the account holder is not a tax resident in any jurisdiction (e.g. fiscally transparent), indicate the jurisdiction in which its place of effective management is situated.

If a TIN is unavailable, provide the appropriate reason A, B or C:

Reason A – The jurisdiction where the account holder is a resident for tax purposes does not issue TINs to its residents.

Reason B – The account holder is unable to obtain a TIN. Explain why the account holder is unable to obtain a TIN if you have selected this reason.

Reason C – TIN is not required. Select this reason only if the authorities of the jurisdiction of residence do not require the TIN to be disclosed.

| Jurisdiction of residence* | TIN* | Enter Reason A, B or C if no TIN is available | Explain why the account holder is unable to obtain a TIN if you have selected Reason B |
|----------------------------|------|---|--|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |

Part 2 Foreign Account Tax Compliance Act

Disclaimer:

- The account holder is advised to refer to the US IRS website (<http://www.irs.gov/>) for details in respect of FATCA.
- The account holder shall be fully responsible for the confirmation of his/her/its FATCA status and other information submitted hereunder.
- The account holder shall ensure the information given and statements made in this form are true, correct and complete, SBI shall not be liable for any errors or loss that results from such information and statements.
- SBI is unable to offer any tax or legal advice to the account holder, for any related question, the account holder is advised to consult his/her/its tax and legal advisors.

Which of the following statements best describes you? Please select only 1 of the followings from category A or B.

| | |
|--|---------------|
| U.S. Entities If you are incorporated, established, constituted or organized in the U.S., please complete and submit U.S. IRS Form W9. | U.S. Entities |
|--|---------------|

A. Financial Institution

You are a financial institution, and

| | | |
|--------------------------|---|---|
| <input type="checkbox"/> | You are <ul style="list-style-type: none"> <input type="checkbox"/> Participating FFIⁱ <input type="checkbox"/> Registered deemed-compliant FFIⁱⁱ <input type="checkbox"/> Reporting Model 1 FFIⁱⁱⁱ <input type="checkbox"/> Reporting Model 2 FFI^{iv} Global Intermediary Identification Number (GIIN) : | Participating FFI Reporting Model 1 FFI Reporting Model 2 FFI |
| <input type="checkbox"/> | You are a Non-Participating FFI. | Non-Participating FFI |
| <input type="checkbox"/> | You are none of the above and please complete and submit the appropriate U.S. IRS Form W-8. | |

B. Non-Financial Institution

You are NOT a financial institution and

| <input type="checkbox"/> | Active Business <ul style="list-style-type: none"> • You derive at least 50% of your gross income (for the previous calendar year) from these business activities and not from passive income such as investments, dividends, interests, rents or royalties, and • At least 50% of the weighted average percentage of assets held by you (tested quarterly, using fair market value or book value of assets as reflected in your balance sheet) produce or are held to produce income for these business activities | Active Non-Financial Foreign Entity | | | | | | | | | |
|--------------------------|---|-------------------------------------|---------|-----|--|--|--|--|--|--|--|
| <input type="checkbox"/> | Passive Investment <ul style="list-style-type: none"> • You derive more than 50% of your gross income (for the previous calendar year) from income such as investments, dividends, interests, rents or royalties, and <ul style="list-style-type: none"> <input type="checkbox"/> You do not have substantial U.S. Owners who own at least 25% of your entity <input type="checkbox"/> You have substantial U.S. Owners who own at least 25% of your entity, please fill up the following table <table border="1" style="margin-left: 40px; width: 100%;"> <thead> <tr> <th>Name</th> <th>Address</th> <th>TIN</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> | Name | Address | TIN | | | | | | | Passive Non-Financial Foreign Entity Passive Non-Financial Foreign Entity with US Controlling Persons |
| Name | Address | TIN | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| <input type="checkbox"/> | You are none of the above and please complete and submit the appropriate U.S. IRS Form W-8. | | | | | | | | | | |

B. Declarations and Signature

I/We acknowledge and agree that (a) the information contained in this form is collected and may be kept by SBI for the purpose of automatic exchange of financial account information, and (b) such information and information regarding the account holder and any reportable account(s) may be reported by SBI to the Inland Revenue Department of the Government of the Hong Kong Special Administrative Region and exchanged with the tax authorities of another jurisdiction or jurisdictions in which the account holder may be resident for tax purposes pursuant to the legal provisions for exchange of financial account information provided under the Inland Revenue Ordinance (Cap.112).

I/We certify that I am/we are authorized to sign for the account holder of all the account(s) to which this form relates. I/We undertake to advise SBI of any change in any information or any circumstances which affects the tax residency status of the entity identified in Part 1 of this form or causes the information contained herein to become incorrect, and to provide SBI with a suitably updated self-certification form within 30 days of such change in circumstances or information.

I/We declare that the information given and statements made in this form are, to the best of my/our knowledge and belief, true, correct and complete.

Authorized Signature and Business Chop

Date (DD/MM/YYYY)

Name of Authorized Signatory(ies): _____

Company Name : _____

Business Address* : _____

WARNING :

It is an offence under section 80(2E) of the Inland Revenue Ordinance if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular AND knows, or is reckless as to whether, the statement is misleading, false or incorrect in a material particular. A person who commits the offence is liable on conviction to a fine at level 3 (i.e. \$10,000).

Please complete this self-certification carefully. Please refer to the information on the website of Hong Kong Inland Revenue Department http://www.ird.gov.hk/eng/tax/dta_aeoi.htm, or the website of OECD <http://www.oecd.org/tax/automatic-exchange/> or U.S. IRS website <http://www.irs.gov> and consult your tax, legal and/or other professional advisors if you have any questions on or in relation to AEOI, FATCA, any of the U.S. IRS form (including which U.S. IRS form to complete and submit) or this self-certification form.

- i. Participating FFI is an FFI that has agreed to comply with the terms of an FFI agreement. The term participating FFI also includes a qualified intermediary (QI) branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI.
- ii A Registered Deemed Compliant FFI (RDCFFI) means: (1) an FFI that is registering to confirm that it meets the requirements to be treated as a local FFI, non-reporting FI member of a PFFI group, qualified collective investment vehicle, restricted fund, qualified credit card issuer, or sponsored investment entity or controlled foreign corporation (see Treas. Reg. §1.1471-5(f)(1)(i) for more information about these categories), (2) a Reporting FI under a Model 1 IGA and that is registering to obtain a GIIN, or (3) an FFI that is treated as a Non-reporting FI under a Model 1 or 2 IGA and that is registering pursuant to the applicable Model 1 or 2 IGA.
- iii. A Model 1 IGA means an agreement between the U.S. or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs to such foreign government or agency thereof, followed by automatic exchange of the reported information with the IRS. An FFI in a Model 1 IGA jurisdiction that performs account reporting to the jurisdiction's government is referred to as a Reporting Model 1 FFI.
- iv. A Model 2 IGA means an agreement or arrangement between the U.S. or the Treasury Department and a foreign government or one or more agencies to implement FATCA through reporting by FFIs directly to the IRS in accordance with the requirements of an FFI agreement, supplemented by the exchange of information between such foreign government or agency thereof and the IRS. An FFI in a Model 2 IGA jurisdiction that has entered into an FFI agreement is a participating FFI, but may be referred to as a reporting Model 2 FFI.