

TAX DECLARATION AND SELF- CERTIFICATION

FOR ENTITY INVESTORS (FOR CORPORATE AND TRUSTEE INVESTORS)

USING THE EDITABLE FIELDS?

To ensure your information is saved correctly, we recommend you save the form to your desktop before you start completing the required fields.

Introduction

Under Automatic Exchange of Information (AEOI) regulations we are required to obtain various details of our investors, including where they are established, countries of tax residence*, related tax identification numbers** and their 'self-certification' that the information they provide is true and complete. We may have to provide this information to our domestic tax authority who may share it with overseas tax authorities. We may also have to collect and record information about parties linked to you, which are referred to as 'Controlling Persons'. We may have to provide this information to the tax authority where Utmost International is based, who may share the information with overseas tax authorities.

An entity is a legal person or legal arrangement as opposed to a living individual. Examples of entities would be companies, trusts or foundations.

*Country of tax residence

Each jurisdiction has its own rules for defining tax residence. Normally an Entity is tax resident where it is established or conducts the majority of its activity. Because tax residence is determined by the country or countries in which tax is paid, it is possible to be tax resident in more than one country at the same time.

**Tax Identification Number (TIN)

A TIN will be the unique code or an equivalent number assigned by a jurisdiction to identify an Entity for the purpose of administering tax laws. This is normally the number used when corresponding with a tax authority. This could be a specific tax identification number, or an equivalent unique reference. Further information on the issuance rules for TINs and their format is on the OECD's website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

Change of Circumstances

The information provided in this self-certification will remain valid unless there is a change of circumstance which affects or alters that information. If we receive information which suggests the Entity's country of tax residence has changed, we may ask you to complete another self-certification. You must notify us if there is a change in circumstance that makes this form incorrect or incomplete.

Please tick/complete this form, as applicable, using BLOCK CAPITALS and blue or black ink.

NOTES

- › For help to work out where you are tax resident, or if you are unsure about your TIN, please consult your financial adviser or refer to the information on the Organisation for Economic Co-operation and Development's (OECD) website www.oecd.org/tax/automatic-exchange.
- › If you are unsure what information to include, please consult your financial adviser.
- › Your financial adviser will also be able to confirm that this is the most up-to-date version of this form.
- › References to investor means an account/bond/plan/policy holders with a regulated Utmost International company, details of which are shown in the relevant company's legal information at the end of this form.
- › If there are more than two investors, please provide the additional investors' information on a separate form.

PART I - INFORMATION ABOUT YOU

1 DETAILS OF THE POLICY/BOND/ACCOUNT/PLAN

Policy/plan/bond/account number
(if known)

Product type (if known)

Name of financial adviser

2 DETAILS OF THE ENTITY

Legal Name of Entity

Jurisdiction of Incorporation/
Organisation/Establishment

Registered address

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Date address is valid from

If the address has changed in the past two years, please provide your previous address

Previous residential address
(if applicable)

Correspondence address

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Contact number

E-mail address

PART II - US FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA)

3 ENTITIES THAT ARE US PERSONS

Is the Entity a US Person?

No - go to section 4

Yes - tick (a) or (b) below and complete as appropriate

- a. The Entity is a US Person and the Entity's US federal taxpayer identification number (US TIN) is as follows:
- b. The Entity is a US Person but is exempt from FATCA reporting and the relevant exemption for this is as follows:

4 FATCA CLASSIFICATION FOR NON-US ENTITIES

If the Entity is unable to provide a Global Intermediary Identification Number (GIIN), please complete 4.2.

4.1 If the Entity is a Registered Financial Institution with the Internal Revenue Service (IRS), please tick one of the categories below, and provide the Entity's GIIN at 4.1.1

- a. Intergovernmental Agreement (IGA) Partner Jurisdiction Financial Institution
- b. Registered Deemed Compliant Foreign Financial Institution
- c. Participating Foreign Financial Institution

4.1.1 GIIN

4.2 If the Entity is a Financial Institution but unable to provide a GIIN, please tick one of the reasons below.

- a. The Entity is a Sponsored Financial Institution (including a Sponsored Investment Entity and Sponsored Closely Held Investment Vehicle) and has not yet obtained a GIIN but is sponsored by another Entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN below:

Sponsoring Entity's Name

Sponsoring Entity's GIIN

- b. The Entity is a Trustee Documented Trust. Please provide the Trustee's name and GIIN below:

Trustee's Name

Trustee's GIIN

- c. The Entity is a Certified Deemed Compliant, or other non-reporting Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).

Please indicate the relevant exemption

- d. The Entity is an Owner Documented Financial Institution.

- e. The Entity is a non-Participating Foreign Financial Institution

4.3 If the Entity is **not** a Financial Institution, please tick one of the reasons below and confirm the Entity's FATCA status below:

- a. The Entity is an Exempt Beneficial Owner. Please indicate status below:

- b. The Entity is an Active Non-Financial Foreign Entity (Active NFFE). This includes an Excepted NFFE

- c. The Entity is a Passive Non-Financial Foreign Entity (Passive NFFE)

If you have ticked 4.3 (c), please provide details of the Controlling Persons in Part IV.

- i. If the Entity is a Direct Reporting NFFE, please provide the Entity's GIIN below:

- ii. If the Entity is a Sponsored Direct Reporting NFFE, please provide the Sponsoring Entity's Name and GIIN below:

Sponsoring Entity's Name

Sponsoring Entity's GIIN

PART III - THE COMMON REPORTING STANDARDS

5 DECLARATION OF TAX RESIDENCE

Please indicate the Entity's country of tax residence. If resident in more than one jurisdiction, please detail all jurisdictions and associated Tax Identification Numbers (TINs) for each jurisdiction.

JURISDICTION OF TAX RESIDENCE	TIN

If a TIN is not available, please provide a functional equivalent (such as a business or company registration number or other similar form of identification). If no TIN or functional equivalent is available for any of the jurisdictions listed, insert 'not applicable' in the relevant TIN space above and advise the reason below (such as the jurisdiction does not issue such numbers):

Further information on the issuance rules for TINs and their format is on the OECDs website:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

6 COMMON REPORTING STANDARDS (CRS) CLASSIFICATION

Please provide your CRS classification by ticking the corresponding circle(s) below. Please note, an Entity's CRS classification may not necessarily be the same as its classification for US FATCA purposes.

6.1 If the Entity is a Financial Institution, please tick here and specify the type of Financial Institution below:

6.1.1 Depository Institution

6.1.2 Custodial Institution

6.1.3 Investment Entity

6.1.4 'Managed' Investment Entity

6.1.5 Specified Insurance Company

If you have ticked 6.1.4 and the Entity is resident in a Non-Participating Jurisdiction, the Entity will be treated as a Passive Non-Financial Entity (Passive NFE) Institution therefore please provide details of the Controlling Persons by completing Part IV of this form.

6.2 Tick here if the Entity is a Non-Reporting CRS Financial Institution. Please specify the type below:

Governmental Entity

International Organisation

Central Bank

Broad Participation Retirement Fund

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Narrow Participation Retirement Fund

Pension Fund of a Government Entity, International Organisation or Central Bank

Exempt Collective Investment Vehicle

Trustee Documented Trust

Qualified Credit Card Issuer

Other Entity defined under domestic law as low risk of being used to evade tax
(please specify the type below).

6.3 Tick here if the Entity is an Active Non-Financial Entity (Active NFE)

6.4 Tick here if the Entity is a Passive Non-Financial Entity (Passive NFE)

If you have ticked 6.4, please provide details of the Controlling Persons in Part IV.

7 ENTITY DECLARATION AND UNDERTAKINGS

I declare (as the authorised signatory or responsible officer of the Entity) that the information provided in this form is accurate and complete to the best of my knowledge and belief.

I undertake to advise and provide Utmost International with an updated Self-Certification form within 30 days where any change in circumstance occurs which causes any of the information contained in this form to be obsolete, inaccurate or incomplete.

I understand that Utmost International will update the details held on file should they differ from details provided on this form.

I certify that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person) that I will, within 30 days of signing this form, notify those persons that I have provided such information to Utmost International and that such information may be provided by Utmost International to relevant tax authorities under automatic exchange of tax information regulations.

AUTHORISED SIGNATORY/SIGNATORIES

Position(s)/Title(s)

Date

d	d	m	m	y	y	y	y
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PART IV - CONTROLLING PERSONS

Please complete the following section in full for each controlling person.

8 IDENTIFICATION OF CONTROLLING PERSON

	Controlling Person 1	Controlling Person 2
Full name	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Current Residential Address	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Postcode</small></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Country</small></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Postcode</small></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Country</small></div>
Date address is valid from	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Contact number	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
E-mail address	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div>
Correspondence Address (if different)	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Postcode</small></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Country</small></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Postcode</small></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Country</small></div>
Date of birth	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> ddmmyyyy </div>	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> ddmmyyyy </div>
Town/City of birth	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Country of birth	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Nationality	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
	Controlling Person 3	Controlling Person 4
Full name	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Current Residential Address	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Postcode</small></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Country</small></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Postcode</small></div> <div style="border: 1px solid black; height: 20px; width: 100%;"><small>Country</small></div>

FOR ENTITY INVESTORS (FOR CORPORATE AND TRUSTEE INVESTORS)

Date address is valid from	<input type="text"/>	<input type="text"/>
Contact number	<input type="text"/>	<input type="text"/>
E-mail address	<input type="text"/>	<input type="text"/>
Correspondence Address (if different)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode Country	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode Country
Date of birth	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Town/City of birth	<input type="text"/>	<input type="text"/>
Country of birth	<input type="text"/>	<input type="text"/>
Nationality	<input type="text"/>	<input type="text"/>

9 DECLARATION OF TAX RESIDENCE

Please indicate each Controlling Person's place of tax residence. If resident in more than one jurisdiction, please detail all jurisdictions and associated Tax Identification Number (TIN) for each jurisdiction. If there are more than two Controlling Persons, please photocopy page 6, complete with the relevant details and attach them to this form. If you need to provide further details, please photocopy this page and ensure each additional page is initialled by each account holder.

	Controlling Person 1	Controlling Person 2
Country of tax residence 1		
Tax Identification Number (TIN) 1		
Country of tax residence 2		
Tax Identification Number (TIN) 2		

If you do not have a TIN for one or more of the countries of tax residence above, please insert '**not applicable**' in the relevant country TIN field and explain the reasons for not having a TIN in the box below.

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	Controlling Person 3	Controlling Person 4
Country of tax residence 1	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Tax Identification Number (TIN) 1	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Country of tax residence 2	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Tax Identification Number (TIN) 2	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
<p>If you do not have a TIN for one or more of the countries of tax residence above, please insert 'not applicable' in the relevant country TIN field and explain the reasons for not having a TIN in the box below.</p>		
	<div style="border: 1px solid black; height: 50px; width: 100%;"></div>	<div style="border: 1px solid black; height: 50px; width: 100%;"></div>

Further information on the issuance rules for TINs and their format can be found on the OECDs AEOI portal:
<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

10 CONTROLLING PERSON DECLARATION AND UNDERTAKINGS

I understand that the information supplied by me is collected and processed by Utmost International to comply with its legal and regulatory obligations. Utmost International will update accordingly the information provided on this form if it differs to information held on file.

I acknowledge that the information provided in this form and regarding the Controlling Persons and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this policy/bond/account/plan is maintained and exchanged with tax authorities of another jurisdiction in which I or the Controlling Person(s) may be tax resident pursuant to an International Agreement to exchange financial account information.

I certify that I am a Controlling Person, or am authorised to sign for the Controlling Person, in respect of every policy/bond/account/plan held by the Entity policy/bond/account/plan holder to which this form relates.

I declare that all of the statements made in this declaration, to the best of my knowledge and belief, are true, correct and complete.

I undertake to advise Utmost International of any change in circumstance which affects my tax residency status and that of any other individuals detailed in this form, or which causes the information to become obsolete or incorrect, and to provide the recipient with a suitably updated self-certification and declaration in the event of such change of circumstances.

SIGNATURE

	Applicant/Policyholder/Controlling Person	Applicant/Policyholder/Controlling Person
	<div style="border: 1px solid black; height: 50px; width: 100%;"></div>	<div style="border: 1px solid black; height: 50px; width: 100%;"></div>
Print full name	<div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<div style="border: 1px solid black; height: 30px; width: 100%;"></div>
Date	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 15px; text-align: center;">d</div> <div style="border: 1px solid black; width: 15px; text-align: center;">d</div> <div style="border: 1px solid black; width: 15px; text-align: center;">m</div> <div style="border: 1px solid black; width: 15px; text-align: center;">m</div> <div style="border: 1px solid black; width: 15px; text-align: center;">y</div> <div style="border: 1px solid black; width: 15px; text-align: center;">y</div> <div style="border: 1px solid black; width: 15px; text-align: center;">y</div> <div style="border: 1px solid black; width: 15px; text-align: center;">y</div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 15px; text-align: center;">d</div> <div style="border: 1px solid black; width: 15px; text-align: center;">d</div> <div style="border: 1px solid black; width: 15px; text-align: center;">m</div> <div style="border: 1px solid black; width: 15px; text-align: center;">m</div> <div style="border: 1px solid black; width: 15px; text-align: center;">y</div> <div style="border: 1px solid black; width: 15px; text-align: center;">y</div> <div style="border: 1px solid black; width: 15px; text-align: center;">y</div> <div style="border: 1px solid black; width: 15px; text-align: center;">y</div> </div>
Capacity	<div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<div style="border: 1px solid black; height: 30px; width: 100%;"></div>

TAX DECLARATION AND SELF-CERTIFICATION
FOR ENTITY INVESTORS (FOR CORPORATE AND TRUSTEE INVESTORS)

	Applicant/Policyholder/Controlling Person	Applicant/Policyholder/Controlling Person
SIGNATURE	<div></div>	<div></div>
Print full name	<div></div>	<div></div>
Date	<div><div>d</div><div>d</div><div>m</div><div>m</div><div>y</div><div>y</div><div>y</div><div>y</div></div>	<div><div>d</div><div>d</div><div>m</div><div>m</div><div>y</div><div>y</div><div>y</div><div>y</div></div>
Capacity	<div></div>	<div></div>

A WEALTH *of* DIFFERENCE

www.utmostinternational.com

Calls may be monitored and recorded for training purposes and to avoid misunderstandings.

Utmost International Isle of Man Limited is registered in the Isle of Man under number 024916C. Registered Office: King Edward Bay House, King Edward Road, Onchan, Isle of Man, IM99 1NU, British Isles. Tel: +44 (0)1624 655 555 Fax: +44 (0)1624 611 715. Licensed by the Isle of Man Financial Services Authority.

Utmost Wealth Solutions is registered in the Isle of Man as a business name of Utmost International Isle of Man Limited.

Utmost PanEurope dac is regulated by the Central Bank of Ireland. Registered No 311420. Administration Centre for correspondence: King Edward Bay House, King Edward Road, Onchan, Isle of Man, IM99 1NU, British Isles. Tel: +353(0)1 479 3900 Fax: +353(0)1 475 1020. Registered Office address: Navan Business Park, Athlumney, Navan, Co. Meath, C15 CCW8, Ireland.

Utmost Wealth Solutions is registered in Ireland as a business name of Utmost PanEurope dac.

Utmost International Trustee Solutions Limited is registered in the Isle of Man under number 095926C. Registered Office: PO Box 142, King Edward Bay House, King Edward Road, Onchan, Isle of Man, IM99 3DJ, British Isles. Tel: +44 (0) 1624 655 456 Fax: +44 (0) 1624 655 930. Licensed by the Isle of Man Financial Services Authority.

Utmost Trustee Solutions is registered in the Isle of Man as a business name of Utmost International Trustee Solutions Limited.

Utmost International Middle East Limited, registered in the Dubai International Financial Centre under number 3249.

Office 14-36, Level 14, Central Park Towers, Dubai International Financial Centre, PO Box 482062, Dubai, United Arab Emirates.

Utmost International Middle East Limited is authorised and regulated by the Dubai Financial Services Authority.

Utmost Wealth Solutions is the registered business name of Utmost International Isle of Man Limited Singapore Branch. Utmost International Isle of Man Limited Singapore Branch, 6 Battery Road #16-02, Singapore 049909. Tel: +65 6216 7990 Fax: +65 6216 7999.

Registered in Singapore Number T08FC7158E. Authorised by the Monetary Authority of Singapore to conduct life assurance business in Singapore. Member of the Life Insurance Association of Singapore. Member of the Singapore Finance Dispute Resolution Scheme.

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