

CRS: SELF CERTIFICATION FOR CONTROLLING PERSON

Account Number: _____

PLEASE READ THE BELOW INSTRUCTIONS AND USEFUL INFORMATION OVERLEAF BEFORE COMPLETING THIS FORM IN BLOCK LETTERS.

Capitalized terms used herein shall have the same meaning ascribed to them in Appendix 1 attached hereto.

Regulation based on the Organization for Economic Cooperation and Development (OECD) Common Reporting Standard ("CRS") requires FINANCE HOUSE SECURITIES L.L.C ("FHS") to collect and report certain information about an Account Holder's tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction on the following website:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

If the Account Holder's (or the Controlling Person) tax residency is located outside United Arab Emirates (UAE), we may be legally obliged to pass on the information in this form and other financial information with respect to your Financial Accounts to the national tax authorities and this may then be shared with tax authorities of different countries.

This form will remain valid until there is a change in circumstances relating to information. If your circumstances change and any of the information provided in this form becomes incorrect, please let us know immediately and provide us with an updated self certification.

Please fill in the form if the Account Holder is Passive NFE, or an Investment Entity located in a non Participating Jurisdiction managed by another Financial Institution. For joint or multiple Controlling Persons use separate form for each Controlling Person. Where you need to self-certify on behalf of an Entity Account Holder, do not use this form. Instead, you will need a "CRS: Self certification for Entity" form. Similarly, if you are an individual Account Holder, sole trader or a sole proprietor, then please complete a "CRS: Self certification for Individual" form.

When the Account Holder is Passive NFE, or an Investment Entity located in a non Participating Jurisdiction managed by another Financial Institution, please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing this form for each Controlling Person. This information should be provided by all investment entities located in a non-participating jurisdiction and managed by another Financial Institution.

If you are filling in this form on behalf of someone else, please ensure that you let them know that you have done so and tell us in what capacity you are signing. For example you may be the Passive NFE Account Holder, or completing this form under a power of attorney (POA).

This form is intended to request information consistent with local law requirements. As a Financial Institution, we are not allowed to give tax advice.

PART 1 - IDENTIFICATION OF A CONTROLLING PERSON

Title ☐ Mr. ☐ Mrs. ☐ Ms.

First/Given Name: _____
(Name as in Passport)

Middle Name(s): _____
(Name as in Passport)

Family Name: _____
(Name as in Passport)

Date of Birth (dd/mm/yy): _____

Place of Birth (Town/ City): _____

Country of Birth: _____

Country of Birth: _____

Please enter the legal name of the relevant Entity Account Holder(s) of which you are a Controlling Person

Legal name of Entity 1: _____

Legal name of Entity 2: _____

Legal name of Entity 3: _____

PART 2 - COUNTRY /JURISDICTION OF RESIDENCE FOR TAX PURPOSES

Please complete the following table indicating (i) where the Controlling Person is a tax resident (ii) the Controlling Person's Taxpayer Identification Number ("TIN") for each country/ jurisdiction indicated, and (iii) if the Controlling Person is a tax resident in a country /jurisdiction that is are Reportable Jurisdiction then please also complete Part 3 "Type of Controlling Person"

If the Controlling Person is tax resident in more than three countries/jurisdictions, please use a separate form.

Country of Tax Residency	TIN	Reasons for not providing TIN (enter reason A or B)*
1.		
2.		
3.		

Reason A - The country where you are tax resident does not issue TIN to its residents.

Reason B - You are unable to obtain/disclose a TIN or equivalent number because:

PART 3 - TYPE OF CONTROLLING PERSON

Please complete this section if you are a tax resident in one or more Reportable Jurisdiction. Please provide the Controlling Person's status by ticking the appropriate box.

Type of controlling person	Entity 1	Entity 2	Entity 3
a. Controlling Person of a legal person – control by ownership			
b. Controlling Person of a legal person – control by other means			
c. Controlling Person of a legal person – senior managing official			
d. Controlling Person of a trust - settlor			
e. Controlling Person of a trust - trustee			
f. Controlling Person of a trust - protector of the trustee			
g. Controlling Person of a trust - beneficiary			
h. Controlling Person of a trust - other			
i. Controlling Person of a legal arrangement other than a trust – settlor (equivalent)			
j. Controlling Person of a legal arrangement other than a trust – trustee (equivalent)			
k. Controlling Person of a legal arrangement other than a trust – protector of the trustee (equivalent)			
l. Controlling Person of a legal arrangement other than a trust – beneficiary (equivalent)			
m. Controlling Person of a legal arrangement other than a trust – other (equivalent)			

PART 4 - DECLARATIONS AND SIGNATURE

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with FHS setting out how FHS may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any reportable account(s) may be provided to the tax authorities of the country/ jurisdiction in which this /these account(s) is / are maintained and exchanged with tax authorities of another country / jurisdiction or countries /jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange Financial Account information. I certify that I am the Controlling Person or I am authorized to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates to.

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

Authorized Signatory:

Full Name (As per passport): _____

Signature: _____

Date: / /

Note: Please indicate the capacity in which you are signing the form (for example 'Authorized Officer'). If signing under a POA, please also attach the POA.

Capacity: (Self, Shareholder, POA, Guarantor)

APPENDIX 1 - SUMMARY DESCRIPTIONS OF SELECTED DEFINED TERMS

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Please refer to the CRS and the associated "Commentary" to the CRS for further classification definitions or any clarification on the below definitions or otherwise which you may find on the following website: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

1. "Account Holder" means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this directive, and such other person is treated as holding the account.

2. "Active NFE" means any NFE that meets any of the following criteria:

- (a) less than 50% of the NFE's gross income for the preceding calendar year is passive income and less than 50% of the assets held by the NFE during the preceding calendar year are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a governmental entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an entity does not qualify for this status if the entity functions (or holds itself out) as an investment fund, such as a 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 for investment purposes;
- (e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a financial institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- (f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a financial institution;
- (g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity, provided that the group of any such related entities is primarily engaged in a business other than that of a financial institution; or
- (h) the NFE meets all of the following requirements:
 - (i) 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;

(ii) it is exempt from income tax in its jurisdiction of residence;

(iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

(iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE 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 NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and

(v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE'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 NFE's jurisdiction of residence or any political subdivision thereof.

3. "Control" means a "Control" over an Entity is generally exercised by the natural person (s) who ultimately has a controlling ownership interest (typically on the basis of certain percentage (e.g. 25%) in the Entity. Where no natural person(s) exercise control through ownership interests the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the controlling person of the Entity is deemed to be the natural person who holds the position of senior managing official.

4. "Controlling Person(s)" means the natural persons who exercise control over an Entity. In the case of a trust, that term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

5. "Custodial Institution" means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity's gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

6. "Depository Institution" means any Entity that accepts deposits in the ordinary course of a banking or similar business.

7. "Entity" means legal person or a legal arrangement, such as corporation, organization, partnership, trust or foundation.

8. "Financial Account" means an account maintained by a financial institution and includes; Depository accounts; Custodial accounts; Equity and Debt Interest in certain investment entities, cash value of insurance contract, any annuity contracts.

9. "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

10. "Investment Entity" means any Entity:

(a) That primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

(i) Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); 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 Financial Assets or money on behalf of other persons; or

(b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity in (a) above.

11. "Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution" means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a participating Jurisdiction Financial Institution.

12. "Investment Entity managed by another Financial Institution" means an Entity that is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of 'Investment Entity'. An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

13. "NFE" means any Entity that is not a Financial Institution.

14. "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial information set out in the common reporting standard and that is defined in a published list.

15. "Passive NFE" means any:

- (i) NFE that is not an Active NFE; or
- (ii) An Investment Entity located in non-participating Jurisdiction and managed by another Financial Institution.

16. "Related Entity" means an Entity which is a "Related Entity" of other Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose, 'control' includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

17. "Reportable Account" means account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

18. "Reportable Jurisdiction" means a jurisdiction with which obligation to provide financial account information is in place and that is identified in a published list.

19. "Reportable Person" means a "Reportable Jurisdiction Person" other than:

- A corporation the stock of which is regularly traded on one or more established securities markets;
- Any corporation that is a Related Entity of a corporation;
- A Governmental Entity;
- An International Organization;
- A Central Bank; or
- A Financial Institution (except for an Investment Entity described in A(6) of the CRS that are not participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's).

20. "Specified Insurance Company" means any Entity that is an insurance company (or the holding company of an insurance company) which issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

