

Company name

Cornèr Banca SA

U.S. Tax Status Declaration for Company and similar financial structures

In accordance with the regulations applicable under United States (U.S.) tax law relating to withholding as well as the «*Agreement Between Switzerland and the United States of America for Cooperation to Facilitate the Implementation of FATCA*», and in order to correctly determine whether or not the accounts related with the bank account(s) opened in the name of the Company are U.S. accounts, accounts held by non-participating FFIs, or other accounts for U.S. tax purposes, the Company hereby declares and confirms the following to Cornèr Bank Limited. Key terms are defined in the respective glossaries.

Neither this document nor any related written or oral explanations constitute tax advice. The Bank recommends contacting a qualified tax advisor, if required.

1 Declaration of FATCA status

1.1 Is the Company a U.S. Person?

A corporate entity or partnership is a U.S. Person if it is created or organized in the U.S., or under the laws of the U.S. or of any U.S. State. A trust is a U.S. Person if it cumulatively meets both the court test and the control test. If one of the two tests is not met, a trust is not considered a U.S. Person.

- Yes** Enclose form 833 and provide a fully completed W-9 form from the IRS (insert in particular the TIN), duly signed, and then proceed to section 2.
- No** (please proceed to section 1.2).

1.2 Is the Company an Exempt Beneficial Owner?

The term Exempt Beneficial Owner means any entity that is treated as such according to the Annex II of an applicable Intergovernmental Agreement (IGA) (and the respective domestic regulations and guidance, if any), or the U.S. treasury regulations. Entities that are typically treated as Exempt Beneficial Owners include governmental entities, international organizations, central banks, pension funds, as well as entities that are wholly owned by the foregoing.

- Yes** (please proceed to section 2)
- No** (please proceed to section 1.3).

1.3 Is the Company a Financial Institution?

The term Financial Institution means an entity that is treated as such according to an applicable IGA (and the respective domestic regulations and guidance, if any), or the U.S. treasury regulations (if no IGA definition applies). Although the respective definitions slightly differ, they intend to cover financial institutions in a wider sense such as banks, custodians, brokers, asset managers, collective investment vehicles, life insurance companies, and certain holding companies and treasury centers. Additionally, the definition includes professionally managed investment entities such as – for instance – certain personal investment companies or trusts.

- Yes** Answer one of questions 1.3.1 or 1.3.2 or 1.3.3, as applicable, and then proceed to section 2.
- No** (please proceed to section 1.4)

1.3.1 Please disclose the (sponsoring) entity's Global Intermediary Identification Number (GIIN), if any.

GIIN Nr: _____

1.3.2 State the Company's FATCA status:

1.3.3 Owner Reporting Statement for FATCA purposes

The Company hereby requests the Bank that it be treated as an Owner Documented Foreign Financial Institution (ODFFI) for the purposes of the U.S. FATCA and the Intergovernmental Agreement (IGA) between Switzerland and the United States. As a result, the Bank, in the capacity of Designated Withholding Agent, shall report to the Internal Revenue Service (the U.S. tax authority, or IRS) all required information regarding each of the direct or indirect **Equity Owners** and/or **Debt Holders** of the Company (according to the definition provided herein) that meets the requirements of a **Specified U.S. Person** (see the **descriptions** of the respective terms in the Glossary).

Certification of the direct and indirect owners of the Company

Acknowledging and making reference to the definition of "Specified U.S. Person", the client declares that it has the following direct and indirect Equity Owners or the following direct and indirect Debt Holders, if any, with the status of Specified U.S. Person indicated below, and that it agrees to provide valid supplementary documentation regarding any Equity Owner or Debt Holder specified below, as requested by the Bank:

Direct and indirect Equity Owners or Debt Holders

(please provide all information requested for each direct or indirect Equity Owner or Debt Holder)

Equity Owner or **Debt Holder**

Surname and Name / Company Name

Full Address (Street, city, ZIP code, country)

is not a Specified U.S. Person or is a Specified U.S. Person

Equity Owner or **Debt Holder**

Surname and Name / Company Name

Full Address (Street, city, ZIP code, country)

is not a Specified U.S. Person or is a Specified U.S. Person

If more than two direct or indirect Equity Owners or Debt Holders must be recorded, please enclose a separate list.

1.4 NFFE status

1.4.1 Please confirm the Company's NFFE status.

Active NFFE, other than (Sponsored) Direct Reporting NFFE (please proceed to section 2)
Covers entities carrying on operations other than those of a financial institution

Passive NFFE, please proceed to section 1.4.2

1.4.2 Does the Passive NFFE have Controlling Persons that are Specified U.S. Persons?

The term Controlling Persons means one or several natural persons who exercise control over an entity.

Yes Please enter the full name, address, and TIN of each Controlling Person that is a Specified U.S. Person in the list below. In addition, please enclose form 833 and provide a fully completed W-9 form from the IRS (insert in particular the TIN), duly signed by each controlling person, and then proceed to section 2.

Surname and Name Address TIN

Surname and Name Address TIN

If more than two controlling persons must be recorded, please enclose a separate list.

No (please proceed to section 2)

1.5 Change in status as a “Non-US Person”

In the event of any change to status as a “Non-US Person” over time in accordance with U.S. tax law, the Company is required to inform the Bank immediately in writing concerning that change.

1.6 Verification of «U.S. Person» statute

If

- (i) the tax status of the Company and/or of the beneficial owner of any Account or Accounts held by the Company with the Bank changes from that of “Non-US Person” to “US Person” due to changed conditions affecting the party or an amendment to U.S. tax law, or
- (ii) because of other circumstances and despite this declaration, the Account(s) opened in the name of the Company has/have become accounts of a “U.S. Person” pursuant to U.S. tax law

and if, at that moment, the Company does not agree to duly fill out and sign the IRS W-9 tax form for the Bank,

the Company hereby grants the Bank an irrevocable mandate to:

- (i) sell and liquidate all of its assets in compliance with commercial practice and without prior notice, deducting the U.S. withholding tax by applying the rate applicable to such share disposal, and to pay this amount to the U.S. Internal Revenue Service (IRS), as set forth in the “Qualified Intermediary Agreement” contract signed by the Bank with the IRS (the U.S. withholding tax amount shall be paid to the IRS without announcing the identity of the Company, as expressly set forth in the “Qualified Intermediary Agreement”),
- (ii) close all existing Accounts at the Bank, crediting any credit balance to an account at another banking institution indicated by the Company to the Bank in writing.

1.7 Liability

The Company hereby commits to provide the Bank with all required collaboration and to carry out all deeds and formalities that the Bank may deem necessary for that purpose.

The Company is aware that this means that its identity (and the identity of all relevant beneficial owners) will be made known to the U.S. tax authorities and by this statement irrevocably consents to the transmission by the Bank to the IRS of all information concerning the Bank Account(s) opened in its name, including but not limited to the name and address of the Company, information related to the beneficial owner, a copy of the IRS W-9 tax form, account statements, the amount of the assets held by the Bank, the amount of revenue and income and any other information concerning the Bank Account(s) that may be required by the IRS.

If there is no instruction concerning which bank the savings should be transferred to, the Bank will issue a cheque to the Company.

1.8 Certification

Under penalties of perjury, the Company declares that it has examined the information contained in this form and that, to the best of its knowledge and belief, it is true, correct, and complete. It also certifies that:

- it is the beneficial owner of all of the income held on the accounts opened previously or henceforth in the name of the Company (or it has been authorised to sign on behalf of such beneficial owner),
- the beneficial owner is not a U.S. person,
- the income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the Glossary.

1.9 Certification concerning the Owner reporting Statement (ODFFI)

In certifying to the Bank its status as an *Owner Documented Foreign Financial Institution (ODFFI)* (cf. paragraph 1.3.2 mentioned above), the Company consents to the delegation to the Bank of the obligation to report under FATCA legislation and undertakes to provide it with any information requested and any documentation applicable in relation to each person mentioned in the *Owner Reporting Statement* that may be necessary in order to enable the Bank to comply with the obligations concerned on behalf of the Company.

The Company undertakes to provide the Bank with a revised and updated owner reporting statement every three years upon request by the Bank. In addition, the Company undertakes to inform the Bank, of its own accord and within no more than 30 days, of any change to its status (section 1) and any change to the status of its direct or indirect *Equity Owners* and/or *Debt Holders* (section 2), to submit an updated *Owner Reporting Statement* to the Bank and to provide the Bank with all related documentation within 30 days of the change. The Company further acknowledges that, in the event of failure to comply with the obligation to inform the Bank promptly of any such change in status or submission of any false declaration concerning the relevant status, the Bank shall be authorised to close the Account(s) opened in the name of the Company.

2. Declarations and Signature

The Company expressly accepts all consequences directly and/or indirectly associated with the above declarations, including in the event of failure to disclose subsequent changes, as well as with any sale and liquidation of the securities held, closure of the Accounts and transfer of all credit balances to another institution pursuant to the previous section, and waives without any reservation whatsoever any entitlement to claim damages on any grounds whatsoever. The account holder also irrevocably undertakes, with no exception or objection whatsoever, to wholly indemnify the Bank and hold it harmless in the event of any legal action, decision or order from a competent authority against the Bank and/or damage - including indirect and consequential damages - deriving from or in any event connected to the issuing of false, incorrect or incomplete declarations, the aforementioned sale and liquidation of securities, closure of the Account(s) and transfer of any credit balance to another institution pursuant to the previous section.

In signing this form, the Company confirms that all statements made on this form are, to the best of its knowledge and belief, true, correct and complete.

This "Statement of details for Companies (legal persons, partnerships or other legal entities)" supersedes and replaces any previous declaration of data and any other similar declaration; in particular, only the signatures of the Representatives indicated in the list on page 1 above shall be deemed to be valid.

Place and Date

Signature

Signature