



Tax Reporting request for tax purposes Swiss

No. _____
Account

First tax year request: _____

Tax Reporting request also for the following tax years? Yes No

Whereas

- a) The Client, physically residing in Switzerland, is the holder of a Banking Relationship with Cornèr Bank Ltd (hereinafter referred to as the "Bank"), which may give rise to financial income;
- b) the Client wishes to benefit from a service of tax-record preparation for the purposes of completing tax returns as required by current Swiss tax laws;
- c) thanks to our close cooperation with Swiss-based professionals with proven accounting and tax expertise in the Swiss legal system, the Bank is able to offer its clients a service of preparing the records needed to complete your tax returns as required by current Swiss tax laws.
- d) since the Bank hires such third-party professionals to arrange for and provide the Service, the Client's consent to transmitting data and information to those Professionals in the performance of the Service is a condition precedent to this Agreement.

NOW, THEREFORE, THE PARTIES AGREE AND COVENANT AS FOLLOWS

Article 1. Preamble

The preamble constitutes an integral and essential part of this service order.

Article 2. Definitions

For the purposes of this service order, the terms specified below shall be interpreted in accordance with the following definitions:

- 2.1. "Professionals" means selected third party professionals and technical experts who are not employees of the Bank. Based in Switzerland, they are professionally active in the accounting, tax (with specific reference to the Swiss legal system) and/or IT sectors, have proven technical experience in those sectors and are capable of preparing certificates for tax purposes. The Professionals are selected by the Bank based on criteria of professionalism and reliability.
- 2.2. "Banking Relationship" means the Client's current accounts and/or accounts linked with the CornèrTrader platform and/or securities custody accounts at Cornèr Bank Limited for which the Service is requested.
- 2.3. "Report for Tax Purposes" means the set of tax records needed [by the Client] to complete income and wealth tax returns according to current Swiss law and any detailed attachments for the relevant tax period.
- 2.4. "Service" means preparing and forwarding the "Report for Tax Purposes" regarding the financial income and assets pertaining to the Banking Relationship for the relevant tax period.

Article 3. Subject matter

- 3.1. The Client hereby places a service order with the Bank for the Service concerning the financial transactions involved in the Client's Banking Relationship in the relevant tax period.
- 3.2. The Bank, after ensuring the preparation of the Report for Tax Purposes, shall make said Report available to the Client.
- 3.3. The Service shall cover the accounting data relating to the Client's Banking Relationship for the requested period in accordance with Swiss tax law. The Bank shall use the accounting data of the Banking Relationship to that purpose.
- 3.4. If the Banking Relationship is begun and/or ended during the course of the tax year concerned by the calculation, the Bank's Service shall be limited to calculating the accrued financial income and determining the assets solely for the period in which the Banking Relationship is maintained at the Bank.
- 3.5. Since the nature of the service order requires detailed knowledge as well as technical and legal expertise in the Swiss legal and tax systems, the Bank shall hire Professionals specializing in such areas to provide the Service under this service order with the required standard of quality.
- 3.6. The service order expressly does not include legal and professional advice and assistance, such as, by way of example and without limitation, legal and tax opinions and tax advice, or the preparation, filing and/or forwarding of tax returns, for which the Client shall assume the entire responsibility and expense.

Article 4. Bank's Obligations

- 4.1. For the purposes of calculating the accrued financial income and determining the assets related to the financial transactions in the Banking Relationship, the Bank undertakes to process all the data supplied by the computer readouts of the accounting transactions recorded by the Bank in the Client's Banking Relationship and any additional data provided by the Client concerning previous banking relationships at other banks.
- 4.2. The Bank undertakes to make every reasonable effort to supply the Client the Report for Tax Purposes based on the aforementioned calculations and laws in time for the Client to make use of the Report for its own tax reporting obligations. The Bank undertakes to inform the Client promptly if it is unable to provide the Service and thus supply the Report for Tax Purposes within the agreed time limits for reasons attributable to the Bank itself or to third parties, including, in particular, to the Professionals in charge of carrying out the Service.
- 4.3. The Bank undertakes to execute this service order with the level of diligence required by the nature of the Service in compliance with the terms of the contract and with the currently applicable laws and regulations, by calling upon the services of Professionals and staff with proper specialized professional training, whether they are third-party Professionals or the Bank's own employees.
- 4.4. The Bank undertakes to protect the Client's accounting data in accordance with the Bank's own due diligence obligations, without prejudice to the limitations and provisions under Article 6 below ("Data processing").

Article 5. Client's Obligations

- 5.1. The Client hereby authorizes and instructs the Bank to make use of external professionals residing in Switzerland to provide the Service and, to that purpose, to supply such professionals with all the data and accounting information relevant to the Client's Banking Relationship, including the account statements and asset statements, throughout the period necessary for the Service.
- 5.2. The Client undertakes to provide the Bank with any additional data concerning previous bank relationships at other banks if necessary for the purposes of the Service, throughout the period required by the above-cited laws, and hereby authorizes the disclosure of such data to the Professionals for performance of the calculations.
- 5.3. The Client hereby consents to entrusting the Professionals with (i) data processing for the Service, (ii) preparation of the related Report for Tax Purposes.
- 5.4. For the performance of the Service, the Client particularly authorizes the Bank, to provide the Professionals with any information concerning the execution of the orders placed, the nature of the assets and/or transactions covered by the report and the full or partial disposal thereof, as well as the related proceeds, capital gains and, in general, any yield generated by such assets that may be taxable under Swiss law.
- 5.5. The Client authorizes the Bank to send him/her the Report for Tax Purposes, drawn up as specified in the contract, according to the Client's standard instructions previously given to the Bank for sending commercial correspondence (by post, via internet banking, etc.) and to retain a copy for its files in accordance with Swiss laws and regulations — including the Bank's internal rules and directives — concerning bookkeeping and commercial correspondence.
For "CornèrTrader" relationships, the Client authorizes the Bank to transmit the Report for Tax Purposes to him/her, prepared as indicated in the section on the subject matter of the contract, as a paper document by post if it not possible to make it available in electronic format on the website.
- 5.6. The Client undertakes to pay to the Bank the fee under Article 8, calculated according to the Bank's fee scale applicable at the time, in compliance with the terms of payment determined by the Bank.
- 5.7. The content of the Report for Tax Purposes and, in general, of the product resulting from the Service, is indicative and intended to serve as a simple and useful aid for completion of tax returns by the Client, who should verify the information in the Report and not assume it to be exhaustive. Such information is no substitute for specific tax advice.

Article 6. Data processing

- 6.1. The Client acknowledges and accepts that the data and accounting information relating to the Banking Relationship, including current account and custody account statements, will be transmitted to third parties, particularly to the Professionals, for the purposes of performing this agreement and providing the Service, in "anonymized" form, that is without indicating the Client's personal details (first and last names, address or other personal information) and authorizes the Bank to act accordingly.
- 6.2. The Bank shall make every reasonable effort to prevent disclosure to third parties of information capable of revealing the Client's identity and shall ensure that it is impossible to deduce the personal details of the holder of the Banking Relationship from the accounting information transmitted.
- 6.3. For the performance of the Service, the Bank undertakes to rely exclusively on Professionals properly selected according to criteria of professionalism and reliability.
- 6.4. The Bank shall oversee the work done by the Professionals commissioned to provide the Service, having regard to the resources available to the Bank and insofar as may be reasonably required.

Article 7. Liability

- 7.1. The Bank shall not be held liable for any direct or indirect losses of any type, whether contractual or non-contractual, arising from the use of incorrect/inaccurate data sent or communicated by the Client to the Bank or, in case of omissions, arising from delayed or incomplete communication of relevant data for the purposes of the Service. The provisions of this Article shall remain valid and effective even after expiry of this contract.
- 7.2. The Bank shall not be held liable for any breaches of its own obligations or for any resulting losses or consequences of any type - including any third-party claims - due to ordinary negligence and/or resulting from causes beyond the Bank's foreseeable control or from force majeure events.
- 7.3. Regarding the work of the Professionals, the Bank is only accountable for exercising the required due diligence in choosing and instructing the third party.
- 7.4. The Bank shall under no circumstances be held liable for any actions or omissions by third parties, including the Professionals, such as breaches, negligence, fault or fraud attributable to third parties, particularly in carrying out the Service or transfers of data and information concerning the Banking Relationship or any additional data provided by the Client, or in the processing and treatment thereof and/or for the acts or omissions of third parties that impair the effectiveness of the services used for the preparation of the Report for Tax Purposes, including but not limited to the malfunctioning of telecommunications systems and of the hardware and software components controlling remote communications between the Bank and third parties commissioned to carry out the tax calculation.
- 7.5. The Client further releases the Bank from any liability for losses and consequences of any nature, including any third-party claims, resulting from the interception, loss, misappropriation or unauthorized use of data and information concerning the Banking Relationship and any additional data provided by the Client that is transmitted, disclosed or otherwise made available to the Professionals in the course of providing the Service hereunder.

Article 8. Fees

- 8.1. The price of the service order placed with Bank shall be determined by the Bank's fee scale applicable at the relevant time.
- 8.2. The terms of payment for the price set by the Bank shall be made known to the Client at the time of signature and thereafter according to such terms and conditions as are established by the Bank.

Article 9. Term and termination

- 9.1. This contract and the associated service order for the Services shall be deemed to have been accepted by the Bank unless the Client receives notice of the contrary from the Bank within 30 days after receiving a copy of this contract signed by the Client.
- 9.2. This contract shall take effect upon acceptance by the Bank in accordance with Article 9.1 above and remain in effect indefinitely, without prejudice to any instructions to the contrary concerning the final tax year of the calculation. This contract may be terminated by either Party on sending 30 (thirty) days' written notice to the other Party. This contract may be terminated without notice for good cause not attributable to the terminating Party.
Notwithstanding the foregoing, even in case of termination the Client shall be required to pay the fee for the Service ordered by the Client and provided by the Bank for the tax year covered by the Service.

Article 10. Amendments, supplements and other provisions

The Bank reserves the right to change the fee scale applied at any time.
Changes shall be notified to the Client by circular or in another appropriate manner and shall be deemed to have been approved unless objected to in writing within one month of notification.
All matters not regulated in this agreement shall be governed by the General Conditions of the Bank.

Article 11. Breach of contract, suspension of the Service and termination of the contract

- 11.1. In the event of non-payment/late payment, the Client shall pay default interest at the legal rate, which shall be calculated and charged automatically, in addition to any costs incurred for debt recovery. It is also understood that if the Bank suffers damages due to non-performance or late performance, the Bank shall be entitled to prove higher damages in any case and to recover such damages from the Client.
- 11.2. The Bank reserves the right to suspend all or part of Service for the Client following any instance of breach by the latter, including a temporary breach, without prior notice. In such an eventuality this shall be without prejudice to the Bank's right to receive payment of the fees in the manner and in the amount specified in the previous articles and to claim compensation for any additional loss that it may have incurred, and to the exclusion of any liability of the Bank for any direct or indirect losses that may result.
- 11.3. If either Party breaches the contract, the other Party may terminate the contractual relationship if, seven days after notifying the breaching Party of the breaches of contractual obligations and agreements, the breaching Party persists in or fails to cure such breaches immediately.

Article 12. Communications

All communications by the Bank regarding this service order, contract and the related Services must be sent in writing to the mailing address previously indicated by the Client to the Bank.
All communications by the Client regarding this service order, contract and the related Services must be sent in writing to
Cornè Banca SA - Via Canova 16 - 6900 LUGANO (CH)

Article 13. Jurisdiction and applicable law

The Client acknowledges that all relations with the Bank shall be governed by Swiss substantive law, with the exclusion of the provisions and principles applicable to conflict of laws, and particularly private international law. In addition, the 1980 United Nations Convention on Contracts for the International Sale of Goods shall not be applicable under any circumstances.
The Client further acknowledges that the place of performance and jurisdiction over debt enforcement and bankruptcy matters (in case the Client is domiciled abroad) and thus exclusive jurisdiction over any proceedings whatsoever shall be the place of the registered office, branch or agency of the Bank maintaining the relationship with the Client.

Notwithstanding the foregoing, the Client authorizes the Bank to initiate legal action before the courts of the Client's domicile or any other competent court.

In any case, the foregoing shall be without prejudice to the mandatory places of jurisdiction prescribed by law.

Place and Date

Customer Signature

----- **For internal use** -----

Instructions for service delivery

Payment

Relationship/account to be charged (if relationship differs) _____

Place and Date

Signature of the Officer