

Company name

Cornèr Banca SA

Confirmation of Residence for Tax Purposes and AEOI Status (Entity)

The Swiss legislation implementing the OECD *Common Reporting Standard* (CRS), including the *Swiss Federal Act on the International Automatic Exchange of Information in Tax Matters* (Swiss AEOI Act), and the AEOI Agreements between Switzerland and its partner jurisdictions require Cornèr Bank Limited ("the Bank") to collect information from any Account Holder's residence for tax purposes.

In accordance with the above mentioned regulations, the undersigned declares and confirms the below information to the Bank as well as its validity with regard to any relationship with the Bank and which cancels and replaces previously provided information.

Key terms are defined in the Glossary. Neither this document nor any related written or oral explanations constitute tax advice. The Bank recommends contacting a qualified tax advisor or the relevant tax authorities, if required.

1. Identification of Account Holder (entity¹⁾)

In general, the contracting party of a banking relationship is treated as the account holder for AEOI purposes. However, there are exceptions regarding certain intermediaries as well as trusts.

Entity name

Residence address (street, house or building no. etc.)

Please do not use an in-care-of address or any P.O. box unless these are entered as such in the commercial register.

Postcode/City

Country

2. AEOI Status

a) Is the entity a professionally managed investment entity (PMIE) type financial institution?

Entities that are typically treated as PMIEs include private and collective investment vehicles (e.g. private investment companies, trusts, foundations or funds) that are professionally managed, e.g. because their assets are managed by another financial institution on the basis of a discretionary asset management mandate.

- YES** If the entity is resident in a Non-Participating Jurisdiction, please proceed to step d) and complete the Confirmation of Residence for Tax Purposes (Controlling Person) form for each controlling person.

If the entity is resident in a Participating Jurisdiction, please proceed with Part 3.

A list of such Participating Jurisdictions can be found on

<http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

- NO** Please proceed with step b).

1) The singular form includes the plural, and all masculine terms referring to persons refer to both genders.

b) Is the entity any other type of financial institution?

Other types of financial institutions include depository institutions, custodial institutions, managing investment entities and specified insurance companies. Entities that are typically treated as these financial institutions include banks, brokers, investment advisors and life insurance companies.

YES Please proceed to Part 3.

NO Please proceed to step c).

c) Please confirm the entity's NFE (Non-Financial Entity) status.

Active NFE - Publicly traded corporation

Please provide the name of the recognised stock exchange on which the shares of the account holder are regularly traded and then proceed with Part 3:

Active NFE - Corporation that is a related entity of a publicly traded corporation.

Please provide the name of the publicly traded corporation of which the account holder is a related entity:

Please provide the name of the recognised stock exchange on which the shares of the account holder are regularly traded and proceed with Part 3:

Active NFE - Governmental entity or central bank. Please proceed with Part 3.

Active NFE - International organisation. Please proceed with Part 3.

Active NFE - Other. Please proceed with Part 3.

The "Active NFE - Other" category covers all Active NFE statuses that are not separately listed above (e.g. Active NFEs by reason of income and assets or Non-profit NFEs).

Passive NFE

Please proceed with Letter d), after with Part 3 and complete the Confirmation of Residence for Tax Purposes (Controlling Person) form for each controlling person.

d) Please list all controlling persons of the PMIE or passive NFE.

Please indicate the name and date of birth of each controlling person of the account holder in the space below. In addition, please complete the Confirmation of Residence for Tax Purposes (Controlling Person) form for each controlling person.²⁾
 The definition of the term controlling person is in the glossary.

1.	Name and surname	Date of birth
2.	Name and surname	Date of birth
3.	Name and surname	Date of birth
4.	Name and surname	Date of birth
5.	Name and surname	Date of birth
6.	Name and surname	Date of birth

3. Countries³⁾ of Residence for Tax Purposes and Related Taxpayer Identification Numbers (TIN) or Functionally Equivalent Numbers

Please complete the following table indicating:

- All countries where the account holder is resident for tax purposes (other than the U.S.); and
- The account holder's TIN for each country indicated.

Each country has its own rules for defining an entity's tax residence. An overview of these rules is available on the OECD AEOI Portal (<http://www.oecd.org/tax/automatic-exchange/>).

	Country of residence for tax purposes ⁴⁾	TIN	If no TIN is available, indicate the number corresponding to one of the reasons listed below
1.			
2.			
3.			

1. The Company's country of residence for tax purposes does not assign TINs to its residents.
2. The Company's AEOI status is (i) PMIE, (ii) other type of financial institution, (iii) publicly traded NFE, (iv) non-financial corporation that is a related entity of a publicly traded corporation, (v) public authority or central bank, or (vi) international organisation.
3. Although the country of residence for tax purposes generally issues TINs, the Company is not required to obtain a TIN.
4. The country of residence for tax purposes of the Company is Switzerland.
5. The Company is unable to provide a TIN for another reason specified below (in this case the opening of the relationship is subject to further assessment by the bank):

The account holder certifies that it is resident for tax purposes only in the countries listed above.

2) If the account holder has more than six controlling persons, please attach a separate list.
 3) If you are resident for tax purposes in more than three countries simultaneously, please continue the list on a separate sheet.
 4) In accordance with this form, the term "Country" includes all relevant legal entities in connection with the tax residence, specifically Länder, territories and jurisdictions.

4. Change in Circumstances

For the entire duration of the contractual relationship with the Bank, I hereby confirm that I undertake to notify the Bank within 30 days, on my own initiative, any time the country of residence for tax purposes of the account holder (or the controlling persons, if any) changes. If any certification made on this form becomes incorrect (including any changes to the information on controlling persons, if any), I agree that I will submit a new form and/or further necessary forms and documentation within 90 days of such change in circumstances.

In case of any changes in circumstances, I further confirm that I am aware that all business relationships with the Bank may be terminated if the account holder (or one of the controlling persons, if any) fails to comply with the obligation to submit the relevant documentation required to determine the country of residence for tax purposes of the account holder (or the controlling persons, if any).

5. Declaration and Signature

By signing this form, I confirm that all statements made on this form are, to the best of my knowledge and belief, true, correct and complete.

I am aware that based on article 35 of the AEOI Act, wilfully providing incorrect information on a self-certification, not notifying the Bank about any change in circumstances or providing incorrect information about any change in circumstances is subject to a fine.

Place and Date

Signature of authorised signatory

Place and Date

Signature of authorised signatory