

# Account Opening Booklet

Hong Kong Branch



# Welcome to EFG Bank AG

Thank you for choosing EFG Bank AG, Hong Kong branch (the "**Bank**", which expression shall include its permitted successors, assigns, transferees and persons deriving title under any of them). References to "we", "our" or "us" shall be construed accordingly.

To open an account with the Bank, please complete, sign and deliver to the Bank the Account Opening Booklet and provide any other information and documentation that the Bank may request.

By signing this Account Opening Booklet, you accept the terms of this Account Opening Booklet and the General Conditions and Risk Disclosure Statements ("**General Conditions**") of the Bank as well as such other additional terms and conditions as may be required by the Bank (as applicable and as may be amended, supplemented, restated or novated from time to time) (collectively, the "**Agreement**"). Upon our confirmation that your application for an account with Bank has been accepted, the terms and conditions of the Agreement shall govern our relationship with you and the services made or to be made available by the Bank to you. All terms and references used in this Account Opening Booklet shall have the same meaning as used in the General Conditions, unless otherwise defined.

Please read the terms and conditions of the Agreement carefully, in particular the Risk Disclosure Statements set out in the General Conditions. The Agreement is binding on you. Please consider taking independent legal or other professional advice before entering into the Agreement with us if you consider appropriate.

The Bank highly values your comments. You may provide comments and opinions on our services through the following channels:

- talk to us in person; or
- e-mail to "A.HKCPL@efgbank.com"; or
- direct call to the Compliance Department at (852) 2298-3283; or
- send us a letter.

The Bank is a licensed bank under the Banking Ordinance (Cap. 155 of the Laws of Hong Kong). The Bank is also a registered institution under the Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong) in respect of Type 1 (dealing in securities), Type 4 (advising on securities) and Type 9 (asset management) regulated activities under CE Number AFV863.

We look forward to bringing you our high quality services.

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## Section 1 ACCOUNT MANDATE AND CLIENT DECLARATIONS

1. I/We hereby request and authorise the Bank, at its absolute discretion, to open or continue (as the case may be) one or more Accounts or any further Accounts upon my/our Instructions from time to time on the terms of the Agreement.
2. I/We irrevocably agree and confirm that all Services of the Bank to me/us and all my/our Accounts with the Bank from time to time shall be subject to the Agreement, and the Agreement shall be legally binding on me/us. I/We understand that the Bank may at any time and from time to time amend, supplement, restate or novate the Agreement in accordance with the terms of the Agreement, and such amendment, supplement, restatement or novation shall also be legally binding on me/us.
3. Without limiting the Bank's rights under the Agreement:
  - a. I/We hereby authorise the Bank to act on any Instructions given by me/us in accordance with the authority set out in the Account Opening Booklet or other Account Mandate (as the same may be amended, supplemented or replaced by me/us from time to time in the manner required by the Bank).
  - b. I/We confirm that all the information, documents and representations, provided to the Bank in respect of any Accounts and Services (including for account opening purposes) are truthful, correct and complete, and that the Bank shall be authorised to confirm the same from any sources it may choose. The Bank is entitled to rely fully on such information, documents and representations for all purposes.
  - c. I/We undertake to promptly inform the Bank in writing of any change of the information provided to the Bank in the Account Opening Booklet, and immediately upon occurrence of such changes to supply the Bank with certified copies or other form of such documents as the Bank may require for the purpose of opening or maintaining the Account(s) with the Bank.
  - d. I/We acknowledge that the Bank reserves the right not to open or maintain any Account or provide any Services to me/us if I/we fail to provide any information or document which the Bank may reasonably require from time to time.
4. I/We hereby confirm that, unless specifically stated in the Account Opening Booklet or otherwise notified to the Bank in writing:
  - a. I/We am/are the sole beneficial owner(s) of all assets and funds in the Account(s), free and clear of all liens, encumbrances and charges whatsoever other than those in favour of the Bank;
  - b. I/We am/are transacting on my/our own account as principal and am/are not trading on behalf of or as a trustee or nominee for any other person; and
  - c. I/We am/are the person(s) ultimately responsible for originating the Instructions in relation to any Transactions and no other person stands to gain commercial or economic benefits from the Transactions and/or to bear their commercial or economic risks.
5. I/We authorise the Bank to send all mail correspondence including but not limited to statements, advices, contract notes, receipts and confirmations to me/us at (in respect Personal / Joint Accounts) the residential address of the Client in (A1) of Section 2A; (in respect of Corporate Accounts) the registered office address of the Client in Section 2B; and (in respect of Trustee Accounts) registered office address of the corporate trustee or the residential address of the first-named individual trustee in Section 2C (as applicable), unless otherwise indicated below or through specific Instructions to the Bank:

Communications from the Bank to the Client by mail shall be sent to the following address(es):

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6. I/We authorise the Bank to send to me/us and I/we consent to receive information by email or other electronic messages using the email address(es) stated in Section 2 below or at such other email address(es) that are indicated below or as may be notified to the Bank in writing by me/us from time to time.

Electronic communications from the Bank to the Client shall be sent to the following email address(es):

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7. I/We authorise the Bank to send to me/us and I/we consent to receive information by SMS and other electronic messages using the mobile phone number(s) stated in Section 2 below or at such other mobile phone number(s) that are indicated below or as may be notified to the Bank in writing by me/us from time to time.

Electronic communications from the Bank to the Client shall be sent to the following mobile phone number(s):

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8. I/We authorise the Bank to accept and act on, subject to the Agreement, phone Instructions given or purported to be given by me/us or any of my/our Authorised Person(s), if appointed, in accordance with the relevant authorisation even if the signing conditions require more than one person to sign.

9. I/We authorise the Bank to accept and act on, subject to the Agreement, fax Instructions given or purported to be given by me/us or any of my/our Authorised Person(s), if appointed, in accordance with the relevant authorisation.

10. I/We authorise the Bank to accept and act on, subject to the Agreement, email or other electronic Instructions given or purported to be given by me/us or any of my/our Authorised Person(s), if appointed, in accordance with the relevant authorisation even if the signing conditions require more than one person to sign.

11. **I/We acknowledge receipt of a copy of the General Conditions (including the Risk Disclosure Statements in Part F of the General Conditions) which was provided to me/us in a language of my/our choice, that I/we were invited to read the General Conditions (including the Risk Disclosure Statements) as well as this Account Opening Booklet (including the Hong Kong Deposit Protection Scheme - Information Disclosure Notice), the Personal Information Collection Statement, to ask questions and take independent advice if I/we wish.**

12. I/We acknowledge receipt of a copy of the Bank's Personal Information Collection Statement. I/We agree that the Bank may disclose and use my/our personal information in accordance with the Bank's Personal Information Collection Statement and the General Conditions, in particular the provisions of Clause 16 of section 1 of Part B of the General Conditions.

13. I/We further agree that the Bank may use my/our personal data in section 7(i) of the Bank's Personal Information Collection Statement to contact me/us about the classes of services, products and subjects listed in section 7(ii) of the Bank's Personal Information Collection Statement. I/We understand that the Bank requires my/our consent to do so. The Bank may also disclose my/our personal data to the parties listed in section 7(iii) of the Bank's Personal Information Collection Statement to enable them to market their products and services to me/us within the classes of services, products and subjects listed in the Bank's Personal Information Collection Statement. I/We understand that the Bank requires my/our written consent to do so. I/We agree that the Bank and other EFG Bank Group Members may send marketing information to me/us by such means as the Bank may prescribe. I/We understand that the Bank may not receive money or other property in return (except photocopying charges) for providing my/our personal data to the other persons listed in the Bank's Personal Information Collection Statement.

- Please tick this if you do not wish your personal data to be used for direct marketing activities stated in paragraph 13 above.**

14. I/We acknowledge and agree that the Bank may collect, store, process, use, disclose and transfer personal data relating to me/us (including my/our CID and BCAN(s)) as required for the Bank to provide services to me/us in relation to securities listed or traded on the Stock Exchange of Hong Kong (SEHK) and for complying with the rules and requirements of SEHK and the Securities and Futures Commission (SFC) in effect from time to time. Without limiting the foregoing, this includes:

- a. disclosing and transferring my/our personal data (including CID and BCAN(s)) to SEHK and/ or the SFC in accordance with the rules and requirements of SEHK and the SFC in effect from time to time;
- b. allowing SEHK to: (i) collect, store, process and use my/our personal data (including CID and BCAN(s)) for market surveillance and monitoring purposes and enforcement of the Rules of the Exchange of SEHK; and (ii) disclose and transfer such information to the relevant regulators and law enforcement agencies in Hong Kong (including, but not limited to, the SFC) so as to facilitate the performance of their statutory functions with respect to the Hong Kong financial markets; and (iii) use such information for conducting analysis for the purposes of market oversight; and
- c. allowing the SFC to: (i) collect, store, process and use my/our personal data (including CID and BCAN(s)) for the performance of its statutory functions including monitoring, surveillance and enforcement functions with respect to the Hong Kong financial markets; and (ii) disclose and transfer such information to relevant regulators and law enforcement agencies in Hong Kong in accordance with applicable laws or regulatory requirements.

I/We also agree that despite any subsequent purported withdrawal of consent by me/us, my/our personal data may continue to be stored, processed, used, disclosed or transferred for the above purposes after such purported withdrawal of consent.

Failure to provide the Bank with my/our personal data or consent as described above may mean that the Bank will not, or will no longer be able to, as the case may be, carry out my/our trading instructions or provide me/us with securities related services (other than to sell, transfer out or withdraw your existing holdings of securities, if any).\*

\*Note: The following terms used in this declaration shall bear the meanings as defined in paragraph 5.6 of the Code of Conduct which are as follows:

- (a) "BCAN" means a "Broker-to-Client Assigned Number", being a unique identification code in the format prescribed by SEHK, generated by a relevant licensed or registered person in accordance with SEHK's requirements;
- (b) "BCAN-CID Mapping File" means the data file containing a client's the BCAN and CID of all clients of a relevant licensed or registered person in the format prescribed by the SEHK from time to time; and
- (c) "CID" means the client identification data, which is the following information in relation to a client to whom a BCAN is assigned:
  - the full name of the client as shown in the client's identity document; ->
  - the issuing country or jurisdiction of the identity document;
  - the identity document type; and
  - the identity document number.

## Section 2 Client Information

Type of Account:

- Personal / Joint Account (including Sole Proprietorships / Partnerships)** - Please complete Section 2A.  
 **Corporate Account** - Please complete Section 2B.  
 **Trustee Account** - Please complete Section 2C.

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### Section 2A PERSONAL / JOINT ACCOUNT (INCLUDING SOLE PROPRIETORSHIPS / PARTNERSHIPS)

ACCOUNT NAME: \_\_\_\_\_

#### (A) CLIENT DETAILS:

*Please complete the following in respect of each account holder / each sole proprietor / each partner of a partnership.*

(A1)	First Name(s):	_____	Last Name:	_____
	Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
			<i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	
	Nationality:	_____		_____
	Date of Birth:	_____	Occupation:	_____
			Telephone:	_____
			(Home)	_____
	Residential Address:	_____	(Office)	_____
			(Mobile)	_____
			Fax:	_____
	Permanent Address:	_____	Email:	_____
	(if different)	_____		_____
		_____		_____

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(A2)	First Name(s):	_____	Last Name:	_____
	Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
			<i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	
	Nationality:	_____		_____
	Date of Birth:	_____	Occupation:	_____
			Telephone:	_____
			(Home)	_____
	Residential Address:	_____	(Office)	_____
			(Mobile)	_____
			Fax:	_____
	Permanent Address:	_____	Email:	_____
	(if different)	_____		_____
		_____		_____

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**(A3)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: (if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_

Telephone: (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**(A4)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: (if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_

Telephone: (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

***For sole proprietorships / partnerships, please complete the following.***

**(A5)** Full Name: \_\_\_\_\_ Business Registration No. and Business Commencement Date: \_\_\_\_\_

Business Address: \_\_\_\_\_

Nature of Business: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_



**(B) AUTHORISED SIGNATORY(IES) (OTHER THAN CLIENT(S)) WITH GENERAL AUTHORITY (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 2 HEREOF):**

**(B1)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Chinese Name (if applicable): \_\_\_\_\_  
 Nationality: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_  
 Residential Address: \_\_\_\_\_  
 Permanent Address: \_\_\_\_\_  
 (if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_  
 Fax: \_\_\_\_\_  
 Email: \_\_\_\_\_  
**Transaction Limit (if any):** \_\_\_\_\_

**(B2)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Chinese Name (if applicable): \_\_\_\_\_  
 Nationality: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_  
 Residential Address: \_\_\_\_\_  
 Permanent Address: \_\_\_\_\_  
 (if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_  
 Fax: \_\_\_\_\_  
 Email: \_\_\_\_\_  
**Transaction Limit (if any):** \_\_\_\_\_

**(B3)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Chinese Name (if applicable): \_\_\_\_\_  
 Nationality: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_  
 Residential Address: \_\_\_\_\_  
 Permanent Address: \_\_\_\_\_  
 (if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_  
 Fax: \_\_\_\_\_  
 Email: \_\_\_\_\_  
**Transaction Limit (if any):** \_\_\_\_\_

<b>(B4)</b>	First Name(s): _____	Last Name: _____
	Chinese Name (if applicable): _____	Passport/HKID No.*: <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>
	Nationality: _____	_____
	Date of Birth: _____	Occupation: _____
	Residential Address: _____ _____	Telephone: (Home) _____ (Office) _____ (Mobile) _____
		Fax: _____
	Permanent Address: (if different) _____	Email: _____
	_____	Transaction Limit (if any): _____

**(C) AUTHORISED REPRESENTATIVE(S) WITH LIMITED AUTHORITY (IN ACCORDANCE WITH THE TERMS OF LIMITED AUTHORITY SET OUT IN SCHEDULE 3 HEREOF):**

<b>(C1)</b>	First Name(s): _____	Last Name: _____
	Chinese Name (if applicable): _____	Passport/HKID No.*: <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>
	Nationality: _____	_____
	Date of Birth: _____	Occupation: _____
	Residential Address: _____ _____	Telephone: (Home) _____ (Office) _____ (Mobile) _____
		Fax: _____
	Permanent Address: (if different) _____	Email: _____
	_____	Transaction Limit (if any): _____

<b>(C2)</b>	First Name(s): _____	Last Name: _____
	Chinese Name (if applicable): _____	Passport/HKID No.*: <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>
	Nationality: _____	_____
	Date of Birth: _____	Occupation: _____
	Residential Address: _____ _____	Telephone: (Home) _____ (Office) _____ (Mobile) _____
		Fax: _____
	Permanent Address: (if different) _____	Email: _____
	_____	Transaction Limit (if any): _____

**(D) SIGNING CONDITIONS**

**FOR JOINT ACCOUNT CLIENTS / PARTNERSHIP CLIENTS:** *(please initial box)*

Unless otherwise indicated in the signing conditions below and the Terms of General Authority set out in Schedule 1 hereof (if applicable), the Bank shall be entitled to accept Instructions given by and documents signed by any one Joint Holder / partner (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank), unless and until the Bank receives a written signed notice from the Client to amend the signing conditions and Terms of General Authority (if applicable) and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

**FOR AUTHORISED SIGNATORY(IES) (OTHER THAN CLIENT(S)) WITH GENERAL AUTHORITY (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 2 HEREOF):** *(please initial box)*

The Bank shall be entitled to accept Instructions given by and documents signed by the Authorised Signatory(ies) (if any) (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank) subject to the Terms of General Authority set out in Schedule 2 hereof and the signing conditions below, unless and until the Bank receives a written signed notice from the Client to amend the Terms of General Authority and signing conditions and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

**FOR AUTHORISED REPRESENTATIVE(S) WITH LIMITED AUTHORITY (IN ACCORDANCE WITH THE TERMS OF LIMITED AUTHORITY SET OUT IN SCHEDULE 3 HEREOF):** *(please initial box)*

The Bank shall be entitled to accept Instructions given by and documents signed by the Authorised Representative(s) (if any) (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank) subject to the Terms of Limited Authority set out in Schedule 3 hereof and the signing conditions below, unless and until the Bank receives a written signed notice from the Client to amend the Terms of Limited Authority and signing conditions and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

By signing below, I/we agree and confirm all the matters set out in the Account Mandate and Client Declarations (including whether to receive direct marketing as indicated in paragraph 13 thereof) as well as the Account Opening Booklet:

\_\_\_\_\_  
Name of Client / \*Authorised Signatory/ \*Authorised Representative (A1)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Client / \*Authorised Signatory/ \*Authorised Representative (A2)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Client / \*Authorised Signatory/ \*Authorised Representative (A3)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Client / \*Authorised Signatory/ \*Authorised Representative (A4)

\_\_\_\_\_  
Signature

Date: \_\_\_\_\_

**Witnessed by:**

\_\_\_\_\_  
Name :

Designation / Position:

Date: \_\_\_\_\_

**PARTNERSHIP CERTIFICATE**

of \_\_\_\_\_ (the "Partnership")

Account No: \_\_\_\_\_

**WE HEREBY CERTIFY THAT:**

A. The following resolutions were agreed on \_\_\_\_\_ by each of the partners of the Partnership at a meeting duly held and convened in accordance with the constitutional documents of the Partnership, having confirmed that each partner, Authorised Signatory and Authorised Representative had received and reviewed copies of the Account Opening Booklet (including the Hong Kong Deposit Protection Scheme – Information Disclosure Notice), the Personal Information Collection Statement, General Conditions (including the Risk Disclosure Statements) and all other relevant documentation provided by EFG Bank AG, Hong Kong Branch (the "Bank") and each partner having disclosed all his interests in the subject-matter of the meeting. Unless the context otherwise requires, terms defined herein shall have the same meanings as in the General Conditions of the Bank.

*\* Delete as appropriate*

**IT WAS RESOLVED THAT:**

1. Account(s) be opened with the Bank and Services be utilised by the Partnership on the terms and conditions specified in the Account Opening Booklet, General Conditions as well as such other additional terms and conditions as may be required by the Bank (as applicable and as may be amended, supplemented, restated or novated from time to time) (collectively, the "Agreement"), and that this Partnership Certificate be duly signed by all partners, or by such other person(s) as the Bank may accept, and duly delivered to the Bank.

2. The granting of the following power(s) of attorney (in the form circulated to all the partners of the Partnership) (collectively, the "Power(s) of Attorney", and each a "Power of Attorney") by the Partnership and their execution (under seal) and delivery by the below-mentioned individual(s) for and on behalf of the Partnership in accordance with the Partnership's constitutional documents be and is hereby approved:

(1) \*General Power of Attorney appointing the following individual(s) as Authorised Signatory(ies) (who are Client(s)) (with general authority):

Name(s) of Authorised Signatory(ies):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed (under seal) and delivered for and on behalf of the Partnership by any \*one / \*two / \* \_\_\_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

(2) \*General Power of Attorney appointing the following individual(s) as Authorised Signatory(ies) (with general authority (except to create any security interest or encumbrance over any assets)):

Name(s) of Authorised Signatory(ies):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed (under seal) and delivered for and on behalf of the Partnership by any \*one / \*two / \* \_\_\_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

(3) \*Limited Power of Attorney appointing the following individual(s) as Authorised Representative(s) (with limited authority):

Name(s) of Authorised Representative(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed (under seal) and delivered for and on behalf of the Partnership by any \*one / \*two / \* \_\_\_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

3. Each partner, Authorised Signatory and Authorised Representative having confirmed that he had read and fully understood the Agreement, the same be approved.

4. The Account Opening Booklet shall be signed for and on behalf of the Partnership by any \*one / \*two / \* \_\_\_\_ of the following individual(s):

(1) \_\_\_\_\_ (Name)

(2) \_\_\_\_\_ (Name)

(3) \_\_\_\_\_ (Name)

(4) \_\_\_\_\_ (Name)

and the Client, Authorised Representative(s) and Authorised Signatory(ies) named in the Account Opening Booklet be and they are hereby duly authorised, within the limits specified in the Account Opening Booklet and the Power(s) of Attorney, to open any and all Accounts of, to utilise all or any Services made available to, the Partnership (including without limitation, credit facilities whether on a secured or unsecured basis, foreign exchange trading services including on a margin basis, treasury and derivative services, non-discretionary and discretionary investment services), to approve (with or without amendment), sign, (if required, seal) or execute in accordance with the Partnership's constitutional documents and the Power(s) of Attorney all relevant documentation in respect thereof, including without limitation to, any documentation required by the Bank from time to time including documentation relating to any Collateral or any amendments and variations to the Agreement or annexures or supplementals to the Agreement, to give Instructions to the Bank in respect of any and all Accounts and Services, to receive, examine and verify statements of accounts and other documents or instruments and to give and receive good and valid receipts and discharges for all sums received or paid in connection with any of the above, and generally to do all such other acts and things and take all such other steps and exercise such discretion as they may consider expedient or desirable for the purpose of or in connection with all or any of the above matters.

5. The assets of the Partnership held by the Bank from time to time and any other security required by the Bank from time to time shall be held as Collateral in accordance with the terms of the General Conditions to secure all liabilities of the Partnership from time to time to the Bank.

6. These Resolutions and the Power(s) of Attorney shall continue in full force and effect and the Bank shall be entitled to rely upon and act pursuant to the same until such time as the Bank shall have received actual notice that they have been revoked, superseded, amended or varied.

B. All the partners have signed the above Resolutions in accordance with the Partnership's constitutional documents. The above Resolutions and the Power(s) of Attorney have not been revoked, superseded, amended or varied in any manner and are in full force and effect as of the date hereof.

C. The Account Opening Booklet contains a true, complete and correct list of all the partners, Authorised Signatories and Authorised Representatives of the Partnership as at the date hereof.

D. The specimen signatures set out in the Signature Card attached are the authentic signatures of the persons named therein, and the specimen chop (if any) attached to such Signature Card is the duly authorised chop of the Partnership.

E. Attached to the Account Opening Booklet are true and complete copies of the Partnership's constitutional documents as at the date hereof.

F. The representations and warranties set out in the Agreement are true, correct and not misleading in any material particular.

*Remark: Client's own mandate (if any) is not required upon completion of this partnership certificate.*

**Certified by:**

---

↑ Signature

Name:  
Position: Partner

Date: \_\_\_\_\_

---

↑ Signature

Name:  
Position: Partner

Date: \_\_\_\_\_

## Section 2B CORPORATE ACCOUNT

ACCOUNT NAME: \_\_\_\_\_

### (A) CLIENT DETAILS:

Name of Corporation:	_____	Incorporation / Registration No.:	_____
Country of Incorporation / Registration:	_____	Date of Incorporation / Registration:	_____
Registered Office Address:	_____ _____		
Business Address (if different):	_____ _____		
Nature of Business:	_____		
Telephone:	_____	Fax:	_____
		Email:	_____

<u>Individual Director(s):</u>	<u>Name</u>	<u>Residential Address (and Permanent Address if different)</u>	<u>Passport/HKID No.*:</u> <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>
(1)	_____	_____	_____
(2)	_____	_____	_____
(3)	_____	_____	_____
(4)	_____	_____	_____

<u>Corporate Director(s):</u>	<u>Name of Corporation</u>	<u>Registered Office Address (and Business Address if different)</u>	<u>Country of Incorporation/ Registration and Incorporation/ Registration No.</u>	<u>Name and Passport/ HKID No. of Director(s)</u>
(1)	_____	_____	_____	_____
(2)	_____	_____	_____	_____

<u>Secretary:</u>	<u>Name</u>	<u>Residential Address (and Permanent Address if different)</u>	<u>Passport/HKID No.*:</u> <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>
(1)	_____	_____	_____



**(B) AUTHORISED SIGNATORY(IES) (who are Directors) WITH GENERAL AUTHORITY (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 1 HEREOF):**

**(B1)**

First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
Chinese Name (if applicable): \_\_\_\_\_  
Nationality: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_ Occupation: \_\_\_\_\_  
Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_ Fax: \_\_\_\_\_  
Email: \_\_\_\_\_ Transaction Limit (if any): \_\_\_\_\_

**(B2)**

First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
Chinese Name (if applicable): \_\_\_\_\_  
Nationality: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_ Occupation: \_\_\_\_\_  
Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_ Fax: \_\_\_\_\_  
Email: \_\_\_\_\_ Transaction Limit (if any): \_\_\_\_\_

**(B3)**

First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
Chinese Name (if applicable): \_\_\_\_\_  
Nationality: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_ Occupation: \_\_\_\_\_  
Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_ Fax: \_\_\_\_\_  
Email: \_\_\_\_\_ Transaction Limit (if any): \_\_\_\_\_

**(B4)**

First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
Chinese Name (if applicable): \_\_\_\_\_  
Nationality: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_ Occupation: \_\_\_\_\_  
Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_ Fax: \_\_\_\_\_  
Email: \_\_\_\_\_ Transaction Limit (if any): \_\_\_\_\_

**(C) AUTHORISED SIGNATORY(IES) (who are not Directors) WITH GENERAL AUTHORITY (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 2 HEREOF):**

**(C1)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Chinese Name (if applicable): \_\_\_\_\_  
 Nationality: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_  
 Residential Address: \_\_\_\_\_  
 Permanent Address: \_\_\_\_\_  
 (if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_  
 Fax: \_\_\_\_\_  
 Email: \_\_\_\_\_  
**Transaction Limit (if any):** \_\_\_\_\_

**(C2)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Chinese Name (if applicable): \_\_\_\_\_  
 Nationality: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_  
 Residential Address: \_\_\_\_\_  
 Permanent Address: \_\_\_\_\_  
 (if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_  
 Fax: \_\_\_\_\_  
 Email: \_\_\_\_\_  
**Transaction Limit (if any):** \_\_\_\_\_

**(C3)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Chinese Name (if applicable): \_\_\_\_\_  
 Nationality: \_\_\_\_\_  
 Date of Birth: \_\_\_\_\_  
 Residential Address: \_\_\_\_\_  
 Permanent Address: \_\_\_\_\_  
 (if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_  
 Fax: \_\_\_\_\_  
 Email: \_\_\_\_\_  
**Transaction Limit (if any):** \_\_\_\_\_

(C4)

First Name(s):	_____	Last Name:	_____
Chinese Name (if applicable):	_____	Passport/HKID No.*: <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	_____
Nationality:	_____		_____
Date of Birth:	_____	Occupation:	_____
Residential Address:	_____	Telephone: (Home)	_____
		(Office)	_____
		(Mobile)	_____
		Fax:	_____
Permanent Address: (if different)	_____	Email:	_____
		Transaction Limit (if any):	_____

**(D) AUTHORISED REPRESENTATIVE(S) WITH LIMITED AUTHORITY (IN ACCORDANCE WITH THE TERMS OF LIMITED AUTHORITY SET OUT IN SCHEDULE 3 HEREOF):**

(D1)

First Name(s):	_____	Last Name:	_____
Chinese Name (if applicable):	_____	Passport/HKID No.*: <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	_____
Nationality:	_____		_____
Date of Birth:	_____	Occupation:	_____
Residential Address:	_____	Telephone: (Home)	_____
		(Office)	_____
		(Mobile)	_____
		Fax:	_____
Permanent Address: (if different)	_____	Email:	_____
		Transaction Limit (if any):	_____

(D2)

First Name(s):	_____	Last Name:	_____
Chinese Name (if applicable):	_____	Passport/HKID No.*: <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	_____
Nationality:	_____		_____
Date of Birth:	_____	Occupation:	_____
Residential Address:	_____	Telephone: (Home)	_____
		(Office)	_____
		(Mobile)	_____
		Fax:	_____
Permanent Address: (if different)	_____	Email:	_____
		Transaction Limit (if any):	_____

**(E) SIGNING CONDITIONS**

**FOR AUTHORISED SIGNATORY(IES) (who are Directors) (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 1 HEREOF):** *(please initial box)*

The Bank shall be entitled to accept Instructions given by and documents signed by the Authorised Signatory(ies) (who are Directors) (if any) (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank) subject to the Terms of General Authority set out in Schedule 1 hereof and the signing conditions below, unless and until the Bank receives a written signed notice from the Client to amend the Terms of General Authority and signing conditions and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

**FOR AUTHORISED SIGNATORY(IES) WITH GENERAL AUTHORITY (who are not Directors) (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 2 HEREOF):** *(please initial box)*

The Bank shall be entitled to accept Instructions given by and documents signed by the Authorised Signatory(ies) (who are not Directors) (if any) (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank) subject to the Terms of General Authority set out in Schedule 2 hereof and the signing conditions below, unless and until the Bank receives a written signed notice from the Client to amend the Terms of General Authority and signing conditions and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

**FOR AUTHORISED REPRESENTATIVE(S) WITH LIMITED AUTHORITY (IN ACCORDANCE WITH THE TERMS OF LIMITED AUTHORITY SET OUT IN SCHEDULE 3 HEREOF):** *(please initial box)*

The Bank shall be entitled to accept Instructions given by and documents signed by the Authorised Representative(s) (if any) (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank) subject to the Terms of Limited Authority set out in Schedule 3 hereof and the signing conditions below, unless and until the Bank receives a written signed notice from the Client to amend the Terms of Limited Authority and signing conditions and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

By signing below, I/we agree and confirm all the matters set out in the Account Mandate and Client Declarations (including whether to receive direct marketing as indicated in paragraph 13 thereof) as well as the Account Opening Booklet:

\_\_\_\_\_  
Name of \*Director / \*Authorised Signatory/ \*Authorised Representative (A1)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of \*Director / \*Authorised Signatory/ \*Authorised Representative (A2)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of \*Director / \*Authorised Signatory/ \*Authorised Representative (A3)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of \*Director / \*Authorised Signatory/ \*Authorised Representative (A4)

\_\_\_\_\_  
Signature

Date: \_\_\_\_\_

*\* Delete as appropriate*

**Witnessed by:**

\_\_\_\_\_  
Name :  
Designation / Position:

Date: \_\_\_\_\_

**CORPORATE CERTIFICATE**

of \_\_\_\_\_ (the "Company")

Account No: \_\_\_\_\_

**WE HEREBY CERTIFY THAT:**

A. The following resolutions were duly passed on \_\_\_\_\_ by the Board of Directors of the Company \*at a meeting duly held and convened (during which a quorum was present and acting throughout) / by written resolutions of all the Directors in accordance with the constitutional documents of the Company, having confirmed that each Director, Authorised Signatory and Authorised Representative had received and reviewed copies of the Account Opening Booklet (including the Hong Kong Deposit Protection Scheme – Information Disclosure Notice), the Personal Information Collection Statement, General Conditions (including the Risk Disclosure Statements) and all other relevant documentation provided by EFG Bank AG, Hong Kong Branch (the "Bank") and each Director having disclosed all his interests in the subject-matter of the \*meeting /resolutions. Unless the context otherwise requires, terms defined herein shall have the same meanings as in the General Conditions of the Bank.

\* Delete as appropriate

**IT WAS RESOLVED THAT:**

1. Account(s) be opened with the Bank and Services be utilised by the Company on the terms and conditions specified in the Account Opening Booklet, General Conditions as well as such additional terms and conditions as may be required by the Bank (as applicable and as may be amended, supplemented, restated or novated from time to time) (collectively, the "Agreement"), and that this Corporate Certificate be duly signed by any two Directors or one Director and the secretary, or by such other person(s) as the Bank may accept, and duly delivered to the Bank.
2. The granting of the following power(s) of attorney (in the form circulated to the \*meeting / all the Directors of the Company) (collectively, the "Power(s) of Attorney", and each a "Power of Attorney") by the Company and their execution (under the Company's common seal) and delivery by the below-mentioned individual(s) for and on behalf of the Company in accordance with the Company's constitutional documents be and is hereby approved:

- (1) \*General Power of Attorney appointing the following individual(s) as Authorised Signatory(ies) (who are Directors) (with general authority):

Name(s) of Authorised Signatory(ies):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed (under the Company's common seal) and delivered for and on behalf of the Company by any \*one / \*two / \*\_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

- (2) \*General Power of Attorney appointing the following individual(s) as Authorised Signatory(ies) (who are not Directors) (with general authority (except to create any security interest or encumbrance over any assets)):

Name(s) of Authorised Signatory(ies):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed (under the Company's common seal) and delivered for and on behalf of the Company by any \*one / \*two / \* \_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

(3) \*Limited Power of Attorney appointing the following individual(s) as Authorised Representative(s) (with limited authority):

Name(s) of Authorised Representative(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed (under the Company's common seal) and delivered for and on behalf of the Company by any \*one / \*two / \* \_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

3. Each Director, Authorised Signatory and Authorised Representative having confirmed that he had read and fully understood the Agreement, the same be approved.

4. The Account Opening Booklet shall be signed for and on behalf of the Company by any \*one / \*two / \* \_\_ of the following individuals:

- (1) \_\_\_\_\_ (Name)
- (2) \_\_\_\_\_ (Name)
- (3) \_\_\_\_\_ (Name)
- (4) \_\_\_\_\_ (Name)

and the Client, Authorised Representative(s) and Authorised Signatory(ies) named in the Account Opening Booklet be and they are hereby duly authorised, within the limits specified in the Account Opening Booklet and the Power(s) of Attorney, to open any and all Accounts of, to utilise all or any Services made available to, the Company (including without limitation, credit facilities whether on a secured or unsecured basis, foreign exchange trading services including on a margin basis, treasury and derivative services, non-discretionary and discretionary investment services), to approve (with or without amendment), sign, (if required, seal) or execute in accordance with the Company's constitutional documents and the Power(s) of Attorney all relevant documentation in respect thereof, including without limitation to, any documentation required by the Bank from time to time including documentation relating to any Collateral or any amendments and variations to the Agreement or annexures or supplementals to the Agreement, to give Instructions to the Bank in respect of any and all Accounts and Services, to receive, examine and verify statements of accounts and other documents or instruments and to give and receive good and valid receipts and discharges for all sums received or paid in connection with any of the above, and generally to do all such other acts and things and take all such other steps and exercise such discretion as they may consider expedient or desirable for the purpose of or in connection with all or any of the above matters.

5. The assets of the Company held by the Bank from time to time and any other security required by the Bank from time to time shall be held as Collateral in accordance with the terms of the General Conditions to secure all liabilities of the Company from time to time to the Bank.

6. These Resolutions and the Power(s) of Attorney shall continue in full force and effect and the Bank shall be entitled to rely upon and act pursuant to the same until such time as the Bank shall have received actual notice that they have been revoked, superseded, amended or varied.

B. All the Directors have signed the above Resolutions in accordance with the Company's constitutional documents. The above Resolutions and the Power(s) of Attorney have not been revoked, superseded, amended or varied in any manner and are in full force and effect as of the date hereof.

C. The Account Opening Booklet contains a true, complete and correct list of all Directors, Authorised Signatories and Authorised Representatives of the Company as at the date hereof.

- D. The specimen signatures set out in the Signature Card attached are the authentic signatures of the persons named therein, and the specimen chop (if any) attached to such Signature Card is the duly authorised chop of the Company.
- E. Attached to the Account Opening Booklet are true and complete copies of the Company's constitutional documents as at the date hereof.
- F. The representations and warranties set out in the Agreement are true, correct and not misleading in any material particular.

*Remark: Client's own Board Resolution is not required upon completion of this corporate certificate.*

**Certified by:**

\_\_\_\_\_  
↑ Signature

Name:  
Position: Director

Date: \_\_\_\_\_

\_\_\_\_\_  
↑ Signature

Name:  
Position: Director/ Secretary\*

Date: \_\_\_\_\_



## Section 2C TRUSTEE ACCOUNT

ACCOUNT NAME: \_\_\_\_\_  
\_\_\_\_\_

### TRUST DETAILS:

Name of Trust: \_\_\_\_\_ Governing Law: \_\_\_\_\_

Identification Number (if any) granted by any applicable official bodies (e.g. tax identification number or registered charity or non-profit organisation number):  
\_\_\_\_\_

Type of Trust  Revocable  Irrevocable Date Established: \_\_\_\_\_

*\*Please select the type of irrevocable structure.*

*Non-discretionary: a person or certain persons is/are the sole beneficial owner(s) of the assets concerned.*

*Discretionary: the structure is discretionary for the purpose of appointments of beneficiaries and distribution of assets: in consequence, specific beneficial owner(s) cannot be designated due to the existing legal structure.*

### CLIENT DETAILS:

#### (A) Where the Client is a Corporate Trustee:

Name of Corporation: \_\_\_\_\_ Incorporation / Registration No.: \_\_\_\_\_

Country of Incorporation / Registration: \_\_\_\_\_ Date of Incorporation / Registration: \_\_\_\_\_

Registered Office Address: \_\_\_\_\_  
\_\_\_\_\_

Business Address (if different): \_\_\_\_\_  
\_\_\_\_\_

Nature of Business: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

<u>Individual Director(s):</u>	<u>Name</u>	<u>Residential Address (and Permanent Address if different)</u>	<u>Passport/HKID No.*:</u> <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>
(1)	_____	_____	_____
(2)	_____	_____	_____
(3)	_____	_____	_____
(4)	_____	_____	_____

<u>Corporate Director(s):</u>	<u>Name of Corporation</u>	<u>Registered Office Address (and Business Address if different)</u>	<u>Country of Incorporation/ Registration and Incorporation/ Registration No.</u>	<u>Name and Passport/ HKID No. of Director(s)</u>
(1)	_____	_____	_____	_____
(2)	_____	_____	_____	_____

<u>Secretary:</u>	<u>Name</u>	<u>Residential Address (and Permanent Address if different)</u>	<u>Passport/HKID No.*:</u> <i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>
(1)	_____	_____	_____

**(B) Where the Client(s) is(are) Individual Trustee(s):**

**(B1) TRUSTEE (1)**

First Name(s):	_____	Last Name:	_____
Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
		<i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	
Nationality:	_____		_____
Date of Birth:	_____	Occupation:	_____
		Telephone:	_____
		(Home)	_____
		(Office)	_____
Residential Address:	_____	(Mobile)	_____
		Fax:	_____
		Email:	_____
Permanent Address: (if different)	_____		_____
	_____		

**(B2) TRUSTEE (2)**

First Name(s):	_____	Last Name:	_____
Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
		<i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	
Nationality:	_____		_____
Date of Birth:	_____	Occupation:	_____
		Telephone:	_____
		(Home)	_____
		(Office)	_____
Residential Address:	_____	(Mobile)	_____
		Fax:	_____
		Email:	_____
Permanent Address: (if different)	_____		_____
	_____		

**(B3) TRUSTEE (3)**

First Name(s):	_____	Last Name:	_____
Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
		<i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	
Nationality:	_____		_____
Date of Birth:	_____	Occupation:	_____
		Telephone:	_____
		(Home)	_____
Residential Address:	_____	(Office)	_____
		(Mobile)	_____
		Fax:	_____
Permanent Address:	_____	Email:	_____
(if different)	_____		_____
	_____		

**(B4) TRUSTEE (4)**

First Name(s):	_____	Last Name:	_____
Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
		<i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	
Nationality:	_____		_____
Date of Birth:	_____	Occupation:	_____
		Telephone:	_____
		(Home)	_____
Residential Address:	_____	(Office)	_____
		(Mobile)	_____
		Fax:	_____
Permanent Address:	_____	Email:	_____
(if different)	_____		_____
	_____		

**(C) AUTHORISED SIGNATORY(IES) (who are Trustees) (note: details of the Trustees should be provided above) WITH GENERAL AUTHORITY (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 1 HEREOF):**

(C1) Name: \_\_\_\_\_

(C2) Name: \_\_\_\_\_

(C3) Name: \_\_\_\_\_

(C4) Name: \_\_\_\_\_

**(D) AUTHORISED SIGNATORY(IES) (who are not Trustees) WITH GENERAL AUTHORITY (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 2 HEREOF):**

**(D1)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: (if different) \_\_\_\_\_

Passport/HKID No.\*:  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_

Telephone:  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**Transaction Limit (if any):** \_\_\_\_\_

**(D2)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: (if different) \_\_\_\_\_

Passport/HKID No.\*:  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_

Telephone:  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**Transaction Limit (if any):** \_\_\_\_\_

**(D3)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: (if different) \_\_\_\_\_

Passport/HKID No.\*:  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_

Telephone:  
 (Home) \_\_\_\_\_  
 (Office) \_\_\_\_\_  
 (Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**Transaction Limit (if any):** \_\_\_\_\_

**(D4)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address:  
(if different) \_\_\_\_\_

Passport/HKID No.\*:  
*(\*Delete as appropriate -  
For HK permanent  
residents, HKID No. must  
be provided.)*

Occupation: \_\_\_\_\_

Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Transaction Limit (if any): \_\_\_\_\_

**(E) AUTHORISED REPRESENTATIVE(S) WITH LIMITED AUTHORITY (IN ACCORDANCE WITH THE TERMS OF LIMITED AUTHORITY SET OUT IN SCHEDULE 3 HEREOF):**

**(E1)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address:  
(if different) \_\_\_\_\_

Passport/HKID No.\*:  
*(\*Delete as appropriate -  
For HK permanent  
residents, HKID No. must  
be provided.)*

Occupation: \_\_\_\_\_

Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Transaction Limit (if any): \_\_\_\_\_

**(E2)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address:  
(if different) \_\_\_\_\_

Passport/HKID No.\*:  
*(\*Delete as appropriate -  
For HK permanent  
residents, HKID No. must  
be provided.)*

Occupation: \_\_\_\_\_

Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Transaction Limit (if any): \_\_\_\_\_

(E3) First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: \_\_\_\_\_  
(if different)

Passport/HKID No.\*:  
(\*Delete as appropriate -  
For HK permanent  
residents, HKID No. must  
be provided.)

Occupation: \_\_\_\_\_

Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Transaction Limit (if any): \_\_\_\_\_

(E4) First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: \_\_\_\_\_  
(if different)

Passport/HKID No.\*:  
(\*Delete as appropriate -  
For HK permanent  
residents, HKID No. must  
be provided.)

Occupation: \_\_\_\_\_

Telephone:  
(Home) \_\_\_\_\_  
(Office) \_\_\_\_\_  
(Mobile) \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Transaction Limit (if any): \_\_\_\_\_

## (F) SIGNING CONDITIONS

### FOR AUTHORISED SIGNATORY(IES) (who are Trustees) WITH GENERAL AUTHORITY (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 1 HEREOF): *(please initial box)*

The Bank shall be entitled to accept Instructions given by and documents signed by the Authorised Signatory(ies) (who are Trustees) (if any) (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank) subject to the Terms of General Authority set out in Schedule 1 hereof and the signing conditions below, unless and until the Bank receives a written signed notice from the Client to amend the Terms of General Authority and signing conditions and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

**FOR AUTHORISED SIGNATORY(IES) (who are not Trustees) WITH GENERAL AUTHORITY (IN ACCORDANCE WITH THE TERMS OF GENERAL AUTHORITY SET OUT IN SCHEDULE 2 HEREOF):** *(please initial box)*

The Bank shall be entitled to accept Instructions given by and documents signed by the Authorised Signatory(ies) (if any) (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank) subject to the Terms of General Authority set out in Schedule 2 hereof and the signing conditions below, unless and until the Bank receives a written signed notice from the Client to amend the Terms of General Authority and signing conditions and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

**FOR AUTHORISED REPRESENTATIVE(S) WITH LIMITED AUTHORITY (IN ACCORDANCE WITH THE TERMS OF LIMITED AUTHORITY SET OUT IN SCHEDULE 3 HEREOF):** *(please initial box)*

The Bank shall be entitled to accept Instructions given by and documents signed by the Authorised Representative(s) (if any) (whose specimen signatures are provided to the Bank on the Signature Card or in other manner acceptable to the Bank) subject to the Terms of Limited Authority set out in Schedule 3 hereof and the signing conditions below, unless and until the Bank receives a written signed notice from the Client to amend the Terms of Limited Authority and signing conditions and the Bank accepts such amendment.

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

**(G) BENEFICIAL OWNER(S)**

IDENTITY AND DOMICILE OF NON-FIDUCIARY SETTLOR:

Individual Settlor

**(G1)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Telephone: \_\_\_\_\_

(Home) \_\_\_\_\_

(Office) \_\_\_\_\_

(Mobile) \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: \_\_\_\_\_

(if different) \_\_\_\_\_

Passport/HKID No.\*: \_\_\_\_\_

(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)

Occupation: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Corporate Settlor

**(G2)** Full Name: \_\_\_\_\_ Date of Incorporation/Registration: \_\_\_\_\_

Country of Incorporation/Registration: \_\_\_\_\_ Incorporation/Registration No.: \_\_\_\_\_

Registered Office Address: \_\_\_\_\_ Business Address (if different): \_\_\_\_\_

Name and Passport/ HKID No. of Director(s): \_\_\_\_\_

IDENTITY AND DOMICILE OF PROTECTOR OR ENFORCER, if any:

Individual Enforcer

**(G3)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Telephone: (Home) \_\_\_\_\_ (Office) \_\_\_\_\_ (Mobile) \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: (if different) \_\_\_\_\_

Passport/HKID No.\*: (\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.) \_\_\_\_\_

Occupation: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**(G4)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Telephone: (Home) \_\_\_\_\_ (Office) \_\_\_\_\_ (Mobile) \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: (if different) \_\_\_\_\_

Passport/HKID No.\*: (\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.) \_\_\_\_\_

Occupation: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Corporate Enforcer

**(G5)** First Name(s): \_\_\_\_\_ Date of Incorporation/Registration: \_\_\_\_\_

Country of Incorporation/Registration: \_\_\_\_\_ Incorporation/Registration No.: \_\_\_\_\_

Registered Office Address: \_\_\_\_\_ Business Address (if different): \_\_\_\_\_

Name and Passport/ HKID No. of Director(s): \_\_\_\_\_



IDENTITY AND DOMICILE OF OTHER PERSONS WHO ARE BENEFICIARIES :

**(G6)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: \_\_\_\_\_  
(if different)

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_

Telephone: \_\_\_\_\_  
(Home)  
(Office)  
(Mobile)

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**(G7)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: \_\_\_\_\_  
(if different)

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_

Telephone: \_\_\_\_\_  
(Home)  
(Office)  
(Mobile)

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

**(G8)** First Name(s): \_\_\_\_\_ Last Name: \_\_\_\_\_

Chinese Name (if applicable): \_\_\_\_\_

Nationality: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Residential Address: \_\_\_\_\_

Permanent Address: \_\_\_\_\_  
(if different)

Passport/HKID No.\*: \_\_\_\_\_  
*(\*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)*

Occupation: \_\_\_\_\_

Telephone: \_\_\_\_\_  
(Home)  
(Office)  
(Mobile)

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

<b>(G9)</b>	First Name(s):	_____	Last Name:	_____
	Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
			(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)	
	Nationality:	_____	Occupation:	_____
	Date of Birth:	_____	Telephone:	_____
			(Home)	_____
	Residential Address:	_____	(Office)	_____
			(Mobile)	_____
			Fax:	_____
	Permanent Address: (if different)	_____	Email:	_____
		_____		_____

**IDENTITY AND DOMICILE OF PERSONS (OR CATEGORIES OF PERSONS) LIKELY TO BECOME BENEFICIARIES :**

<b>(G10)</b>	First Name(s):	_____	Last Name:	_____
	Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
			(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)	
	Nationality:	_____	Occupation:	_____
	Date of Birth:	_____	Telephone:	_____
			(Home)	_____
	Residential Address:	_____	(Office)	_____
			(Mobile)	_____
			Fax:	_____
	Permanent Address: (if different)	_____	Email:	_____
		_____		_____

<b>(G11)</b>	First Name(s):	_____	Last Name:	_____
	Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
			(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)	
	Nationality:	_____	Occupation:	_____
	Date of Birth:	_____	Telephone:	_____
			(Home)	_____
	Residential Address:	_____	(Office)	_____
			(Mobile)	_____
			Fax:	_____
	Permanent Address: (if different)	_____	Email:	_____
		_____		_____

<b>(G12)</b>	First Name(s):	_____	Last Name:	_____
	Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
			<i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	
	Nationality:	_____	Occupation:	_____
	Date of Birth:	_____	Telephone:	_____
			(Home)	_____
	Residential Address:	_____	(Office)	_____
			(Mobile)	_____
			Fax:	_____
	Permanent Address:	_____	Email:	_____
	(if different)	_____		_____
		_____		_____

<b>(G13)</b>	First Name(s):	_____	Last Name:	_____
	Chinese Name (if applicable):	_____	Passport/HKID No.*:	_____
			<i>(*Delete as appropriate - For HK permanent residents, HKID No. must be provided.)</i>	
	Nationality:	_____	Occupation:	_____
	Date of Birth:	_____	Telephone:	_____
			(Home)	_____
	Residential Address:	_____	(Office)	_____
			(Mobile)	_____
			Fax:	_____
	Permanent Address:	_____	Email:	_____
	(if different)	_____	Email:	_____
		_____		_____

By signing below, I/we agree and confirm all the matters set out in the Account Mandate and Client Declarations (including whether to receive direct marketing as indicated in paragraph 13 thereof) as well as the Account Opening Booklet:

<u>Date</u>	<u>Name</u>	<u>Signature</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Witnessed by:

\_\_\_\_\_  
↑ Name :  
Designation / Position:

Date: \_\_\_\_\_

**TRUSTEE CERTIFICATE**

of \_\_\_\_\_ (the "Trust")

Account No: \_\_\_\_\_

**WE HEREBY CERTIFY THAT:**

A. The following resolutions were duly passed on \_\_\_\_\_ by all the Trustee(s) of the Trust (acting in such capacity) \*at a meeting duly held and convened (during which a quorum was present and acting throughout) / by written resolutions of all the Trustees in accordance with the documents establishing and governing the Trust and the powers of the Trustee(s), having confirmed that each Trustee, each director of the Trustee (in the case of a corporate Trustee), each Authorised Signatory and Authorised Representative had received and reviewed copies of the Account Opening Booklet (including the Hong Kong Deposit Protection Scheme – Information Disclosure Notice), the Personal Information Collection Statement, General Conditions (including the Risk Disclosure Statements) and all other relevant documentation provided by EFG Bank AG, Hong Kong Branch (the "Bank") and each Trustee having disclosed all his interests in the subject-matter of the \*meeting / resolutions. Unless the context otherwise requires, terms defined herein shall have the same meanings as in the General Conditions of the Bank.

*Delete as appropriate*

**IT WAS RESOLVED THAT:**

1. Account(s) for the Trust be opened with the Bank and Services be utilised by the Trustee(s) in such capacity, on the terms and conditions specified in the Account Opening Booklet, General Conditions as well as such additional terms and conditions as may be required by the Bank (as applicable and as may be amended, supplemented, restated or novated from time to time) (collectively, the "Agreement") and that this Trustee Certificate be duly signed by each Trustee, or by such other person(s) as the Bank may accept, and duly delivered to the Bank.
2. The granting of the following power(s) of attorney (in the form circulated to the \*meeting/all the Trustees of the Trust) (collectively, the "Power(s) of Attorney", and each a "Power of Attorney") by the Trustee(s) and their execution (under the seal of the Trustee(s) or common seal of the Trustee (in the case of a corporate Trustee)) and delivery by the below-mentioned individual(s) for and on behalf of the Trust in accordance with the documents establishing and governing the Trust and the powers of the Trustee(s) be and is hereby approved:

- (1) \*General Power of Attorney appointing the following individual(s) as Authorised Signatory(ies) (who are Trustees) (with general authority):

Name(s) of Authorised Signatory(ies):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed and delivered (under the seal of the Trustee(s) or common seal of the Trustee (in the case of a corporate Trustee)) for and on behalf of the Trustee(s) by any \*one / \*two / \* \_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

- (2) \*General Power of Attorney appointing the following individual(s) as Authorised Signatory(ies) (who are not Trustees) (with general authority (except to create any security interest or encumbrance on any assets)):

Name(s) of Authorised Signatory(ies):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed and delivered (under the seal of the Trustee(s) or common seal of the Trustee (in the case of a corporate Trustee)) for and on behalf of the Trustee(s) by any \*one / \*two / \* \_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

(3) \*Limited Power of Attorney appointing the following individual(s) as Authorised Representative(s) (with limited authority):

Names of Authorised Representative(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_
- (e) \_\_\_\_\_
- (f) \_\_\_\_\_

To be executed (under the seal of the Trustee(s) or common seal of the Trustee (in the case of a corporate Trustee)) and delivered for and on behalf of the Trustee(s) by any \*one / \*two / \* \_\_ of the following individual(s):

- (a) \_\_\_\_\_
- (b) \_\_\_\_\_
- (c) \_\_\_\_\_
- (d) \_\_\_\_\_

3. Each Trustee, each director of the Trustee (in the case of a corporate Trustee), each Authorised Signatory and Authorised Representative having confirmed that he had read and fully understood the Agreement, the same be approved.

4. The Account Opening Booklet shall be signed for and on behalf of the Trust by any \*one / \*two / \* \_\_ of the following individuals:

- (1) \_\_\_\_\_ (Name)
- (2) \_\_\_\_\_ (Name)
- (3) \_\_\_\_\_ (Name)
- (4) \_\_\_\_\_ (Name)

and the Trustee(s), Authorised Representative(s) and Authorised Signatory(ies) named in the Account Opening Booklet be and they are hereby duly authorised, within the limits specified in the Account Opening Booklet and the Power(s) of Attorney, to open any and all Accounts of, to utilise all or any Services made available to, the Trust and the Trustee(s) (including without limitation, credit facilities whether on a secured or unsecured basis, foreign exchange trading services including on a margin basis, treasury and derivative services, non-discretionary and discretionary investment services), to approve (with or without amendment), sign, (if required, seal) or execute in accordance with the documents establishing and governing the Trust, the powers of the Trustee(s), the constitutional documents of the Trustee(s), and the Power(s) of Attorney all relevant documentation in respect thereof, including without limitation to, any documentation required by the Bank from time to time including documentation relating to any Collateral or any amendments and variations to the Agreement or annexures or supplementals to the Agreement, to give Instructions to the Bank in respect of any and all Accounts and Services, to receive, examine and verify statements of accounts and other documents or instruments and to give and receive good and valid receipts and discharges for all sums received or paid in connection with any of the above, and generally to do all such other acts and things and take all such other steps and exercise such discretion as they may consider expedient or desirable for the purpose of or in connection with all or any of the above matters.

5. The assets of the Trust held by the Bank from time to time and any other security required by the Bank from time to time shall be held as Collateral in accordance with the terms of the General Conditions to secure all liabilities of the Trust from time to time to the Bank.

6. These Resolutions and the Power(s) of Attorney shall continue in full force and effect and the Bank shall be entitled to rely upon and act pursuant to the same until such time as the Bank shall have received actual notice that they have been revoked, superseded, amended or varied.

B. All the Trustees have signed the above Resolutions in accordance with the Trust's constitutional documents and the Trustee's constitutional documents. The above Resolutions and Power(s) of Attorney have not been revoked, superseded, amended or varied in any manner and are in full force and effect as of the date hereof.

C. The Account Opening Booklet contains a true, complete and correct list of all Trustees, all Authorised Signatories and Authorised Representatives of the Trust and (in the case of a corporate Trustee) all its directors as at the date hereof.

D. The specimen signatures set out in the Signature Card attached are the authentic signatures of the persons named therein, and the specimen chop (if any) attached to such Signature Card is the duly authorised chop of the Trustee or the Trust.

- E. The Trustee(s) have full power under the Trust Deed to for and on behalf of the Trust open any Account with the Bank and full discretion to utilise any Service and enter into any type of Transaction, including without limitation credit transactions, foreign exchange, precious metals, trading transactions and to sell, exchange, mortgage, charge, pledge or otherwise dispose of the Trust assets (including any kind of derivative products) without any restriction.
- F. Attached to the Account Opening Booklet are true and complete copies of the Trust Deed or other documents establishing and governing the Trust and the powers of the Trustee(s) and the Trustee's constitutional documents as at the date hereof.
- G. The representations and warranties set out in the Agreement are true, correct and not misleading in any material particular.

Remark: Client's own mandate (if any) is not required upon completion of this certificate.

**Certified by:**

\_\_\_\_\_  
Signature

Name:

Position:

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature

Name:

Position:

Date: \_\_\_\_\_

## SECTION 3 eBanking Services and Reference Currency

### (A) EBANKING AND PAPERLESS CORRESPONDENCE SERVICES:

The Bank will offer eBanking services which includes online transfer services, e-payment services, internet securities trading services, secure messaging services, account aggregation services and paperless correspondence services. The client can access his/her monthly statement of accounts, portfolios valuations and contract notes/advices via EFG eBanking platform. The Bank will send email and/or SMS notifications to the Client's email address and/or mobile phone number in the Bank's records when the monthly statement of accounts, portfolio valuations and contract notes/advices are available for reviewing in eBanking. Paperless service will be terminated if you do not login at least once within a specified period of time that will be notified to you by the Bank, in which case the mailing of paper statement will be accorded. The Paper Statement Fee will apply when the Paperless service is terminated.

### OPT OUT

Please tick the box if you **do not** wish to subscribe the services below:

I/We **do not** wish to subscribe to the eBanking and Paperless Correspondence services stated in paragraph above.

- Please note a **monthly Paper Statement Fee will be charged** if you opt-out of the eBanking and Paperless Correspondence Services (Please refer to the Scale of Charges).

I/We **do not** wish to subscribe to the Paperless Correspondence services stated in paragraph above.

- Please note a **monthly Paper Statement Fee will be charged** if you opt-out of the Paperless Correspondence Services (Please refer to the Scale of Charges).

I/We **do not** wish to subscribe to the account aggregation services.

**(B) REFERENCE CURRENCY** (Please indicate your preferred reference currency): \_\_\_\_\_

**Failing express designation of a different currency, the currency of reference will be the US Dollar.**



**Section 4 SIGNATURE CARD**

Account Name: \_\_\_\_\_

Account No: \_\_\_\_\_ Date: \_\_\_\_\_

The specimen signature(s) of the Client(s)/ Authorised Signatory(ies)/ Authorised Representative(s) are as follows:

	<u>Name</u>	<u>Specimen Signature</u>	<u>Transaction Limit (if any)</u>
(1)	_____	_____	_____
(2)	_____	_____	_____
(3)	_____	_____	_____
(4)	_____	_____	_____
(5)	_____	_____	_____
(6)	_____	_____	_____

<input type="checkbox"/> Any One Signature	<input type="checkbox"/> Any Two Signatures
<input type="checkbox"/> Any _____ (Specify No.) Signatures	<input type="checkbox"/> All Signatures
<input type="checkbox"/> With Chop (if applicable)	<input type="checkbox"/> Other Manner (please specify): _____

**Specimen of Chop (if applicable)**  
*N.B. If a specimen chop is provided then all documents must be similarly chopped*

## Section 5 HONG KONG DEPOSIT PROTECTION SCHEME- INFORMATION DISCLOSURE NOTICE

### Please read the following notice carefully and address any enquiry to your Client Relationship Officer.

EFG Bank AG, acting through its Hong Kong branch ("Bank") is a member of the Hong Kong Deposit Protection Scheme (the "Scheme"). Eligible deposits held with the Bank are protected by the Scheme up to an aggregate limit of HK\$500,000 per depositor.

The following types of deposit held with the Bank in Hong Kong (whether in Hong Kong Dollars or any foreign currency) is/are deposit(s) qualified for protection by the Scheme:

- Time deposits with a term of up to five years
- Current account deposits
- Secured deposits (such as deposits mortgaged or charged as collateral to the Bank)

Please note that the following types of deposit and product are not subject to protection by the Scheme:

- Time deposits with a current term exceeding five years
- Structured deposits such as currency linked deposits or equity linked deposits
- Deposits the repayment of which is secured (in whole or in part) on the Bank's assets
- Bearer instruments such as bearer certificates
- Offshore deposits placed with any office of the Bank outside Hong Kong
- Deposits held for the account of the Exchange Fund established under the Exchange Fund Ordinance
- Deposits held by an excluded person\* in his own right
- Deposits held by a depositor as a bare trustee, or held in a depositor's client account, for an excluded person\*
- Deposits held by a depositor as trustee of a trust (other than a bare trust) for an excluded person\*
- Financial products other than deposits (as defined in the Deposit Protection Scheme Ordinance).

\*\***Excluded person**\*\* is defined under the Deposit Protection Scheme Ordinance to include the following persons:

- a related company of the Scheme member
- a multilateral development bank as defined in section 2(1) of the Banking Ordinance
- an authorised institution ("**AI**") as defined in section 2(1) of the Banking Ordinance (i.e. licensed banks, restricted license banks and deposit-taking companies)
- a foreign bank which is not an AI in Hong Kong
- the senior management, controllers and directors of the Scheme member and its related companies.

## Schedule 1

### Terms of General Authority

The person(s) stated under Section(s) 2A(A) (for partnerships, if applicable)\* / 2B(B)\* / 2C(C)\* (\*Delete as appropriate) is(are) granted with full power without right of substitution to act as my/our Authorised Signatory(ies) and in particular to deal with any and all assets deposited or held in my/our name with the Bank and to take actions and incur liabilities in the same capacity as myself/ourselves, subject to the terms herein and the conditions (including the signing conditions) (if any) set out in the Account Opening Booklet.

In particular, the Authorised Signatory(ies) shall be empowered to deposit, buy, sell, mortgage/charge/pledge or encumber, convert and withdraw any and all of my/our assets in my/our Accounts (including execute any facility letters, facility agreements or guarantees, to charge, mortgage, pledge or otherwise create any security interest or encumbrance whatsoever over any of my/our assets (whether in my/our Accounts or otherwise) as security for the obligations of myself/ourselves, the Authorised Signatory(ies) or any third party), to lodge or withdraw funds in any manner whatsoever, be it by cheque or otherwise, to sign all settlements of account, receipts, discharges, transfers and assignments, to issue, accept, endorse or give discharges on bills of exchange, cheques, orders or similar instruments of every kind, to receive communications, statements of account/custody account and all other statements, to utilise electronic services provided by the Bank, to elect a place of jurisdiction and generally to do everything he/she/they may deem expedient or necessary, subject to the terms herein and the conditions (if any) set out in the Account Opening Booklet. The Authorised Signatory(ies) shall be empowered to give legally binding Instructions to the Bank for and on my/our behalf and (for Corporate Accounts only) to close the Accounts. It is the responsibility of the Authorised Signatory(ies), and not the responsibility of the Bank, to inform me/us of such actions.

I/We ratify and confirm and agree to ratify and confirm all and whatsoever the Authorised Signatory(ies) shall do or purport to do by virtue of this authorisation including anything which shall be done between the revocation of this authorisation and notice of such revocation actually received by the Bank. I/We hereby confirm that the Bank is under no obligation to ascertain or to inquire into the purpose for which any of the above powers are exercised from time to time.

This authorisation shall continue in force until the Bank shall have actually received a notice of revocation in writing. The authorisation of the Authorised Signatory(ies) shall terminate immediately upon my/our death or incapacity to act and it is the duty of the Authorised Signatory(ies) to inform the Bank immediately of such death or incapacity to act. In the event of my/our death or incapacity to act, I/we agree and acknowledge that the Bank shall not be liable or responsible in any way for executing or acting on the instructions of the Authorised Signatory(ies) prior to receipt by the Bank of written notice of such death or incapacity to act. Without prejudice to the generality of the foregoing, the Bank shall not be liable for any net debit balance or loss in said accounts or any other claim whatsoever and howsoever arising as a result of or in connection with transactions initiated, consummated or completed by the Bank prior to receipt by the Bank of written notice from the Authorised Signatory(ies) of my/our death or incapacity to act.

**I/We agree to indemnify the Bank against all actions, proceedings, liabilities, claims, damages, costs and expenses arising from or in connection with the exercise or purported exercise by the Authorised Signatory(ies) of any of the powers conferred, except where and to the extent any loss or liability is caused directly by the fraud, negligence or wilful default of the Bank or its employees, agents or servants.**

## Schedule 2

### **Terms of General Authority (except to create any security interest or encumbrance over any assets)**

The person(s) stated under Section(s) 2A(B)\*/ 2B(C)\*/ 2C(D)\* (\*Delete as appropriate) is(are) granted with full power without right of substitution to act as my/our Authorised Signatory(ies) and in particular to deal with any and all assets deposited or held in my/our name with the Bank and to take actions and incur liabilities in the same capacity as myself/ourselves, subject to the terms herein and the conditions (including the signing conditions) (if any) set out in the Account Opening Booklet.

In particular, the Authorised Signatory(ies) shall be empowered to deposit, buy, sell, convert and withdraw any and all of my/our assets in my/our Accounts, to lodge or withdraw funds in any manner whatsoever, be it by cheque or otherwise, to sign all settlements of account, receipts, discharges, transfers and assignments, to issue, accept, endorse or give discharges on bills of exchange, cheques, orders or similar instruments of every kind, to receive communications, statements of account/custody account and all other statements, to utilise electronic services provided by the Bank, to elect a place of jurisdiction and generally to do everything he/she/they may deem expedient or necessary, subject to the terms herein and the conditions (if any) set out in the Account Opening Booklet. The Authorised Signatory(ies) shall be empowered to give legally binding Instructions to the Bank for and on my/our behalf and (for Corporate Accounts only) to close the Accounts. It is the responsibility of the Authorised Signatory(ies), and not the responsibility of the Bank, to inform me/us of such actions.

**The Authorised Signatory(ies) shall have no power to execute any facility letters, facility agreements or guarantees, to charge, mortgage, pledge or otherwise create any security interest or encumbrance whatsoever over any of my/our assets (whether in my/our Accounts or otherwise) as security for the obligations of myself/ourselves, the Authorised Signatory(ies) or any third party.**

I/We ratify and confirm and agree to ratify and confirm all and whatsoever the Authorised Signatory(ies) shall do or purport to do by virtue of this authorisation including anything which shall be done between the revocation of this authorisation and notice of such revocation actually received by the Bank. I/We hereby confirm that the Bank is under no obligation to ascertain or to inquire into the purpose for which any of the above powers are exercised from time to time.

This authorisation shall continue in force until the Bank shall have actually received a notice of revocation in writing. The authorisation of the Authorised Signatory(ies) shall terminate immediately upon my/our death or incapacity to act and it is the duty of the Authorised Signatory(ies) to inform the Bank immediately of such death or incapacity to act. In the event of my/our death or incapacity to act, I/we agree and acknowledge that the Bank shall not be liable or responsible in any way for executing or acting on the instructions of the Authorised Signatory(ies) prior to receipt by the Bank of written notice of such death or incapacity to act. Without prejudice to the generality of the foregoing, the Bank shall not be liable for any net debit balance or loss in said accounts or any other claim whatsoever and howsoever arising as a result of or in connection with transactions initiated, consummated or completed by the Bank prior to receipt by the Bank of written notice from the Authorised Signatory(ies) of my/our death or incapacity to act.

**I/We agree to indemnify the Bank against all actions, proceedings, liabilities, claims, damages, costs and expenses arising from or in connection with the exercise or purported exercise by the Authorised Signatory(ies) of any of the powers conferred, except where and to the extent any loss or liability is caused directly by the fraud, negligence or wilful default of the Bank or its employees, agents or servants.**

## Schedule 3

### Terms of Limited Authority

The person(s) stated under Section(s) 2A(C)\*/ 2B(D)\*/ 2C(E)\* (\*Delete as appropriate) is(are) granted with limited power without right of substitution to act as my/our Authorised Representative(s) and in particular to manage any and all assets deposited or held in my/our name with the Bank, subject to the terms herein and the conditions (including the signing conditions) (if any) set out in the Account Opening Booklet.

In particular, the Authorised Representative(s) shall be empowered to issue Instructions for the purchase, sale or other dealings of Securities, structured investment products, foreign exchange, Precious Metals and other Traded Assets, to enter into derivatives transactions and other Traded Asset Transactions, to convert and exchange Securities, to engage in arbitrage operations and subscriptions and to exercise or sell subscriptions rights, to carry out investments on a fiduciary basis in the Bank's own name but at my/our expense and risk, to utilise electronic services provided by the Bank, as well as to take all other measures which he/she/they may deem appropriate in connection with the management of my/our assets with the Bank. The Authorised Representative(s) shall be empowered to give legally binding Instructions to the Bank for and on my/our behalf for the management of my/our assets with the Bank. It is the responsibility of the Authorised Representative(s), and not the responsibility of the Bank, to inform me/us of such actions.

**The Authorised Representative(s) shall have no power to withdraw or transfer all or part of the assets in my/our Accounts (except where such withdrawal or transfer is for the purpose of making any payment for settlement of the Transactions for and on my/our behalf under this authorisation or to transfer to my/our other Accounts or to settle sums due to the Bank or any EFG Group Member) or to execute any facility letters, facility agreements or guarantees, to charge, mortgage, pledge or otherwise create any security interest or encumbrance whatsoever over any of my/our assets (whether in my/our Accounts or otherwise) as security for the obligations of myself/ourselves, the Authorised Representative(s) or any third party.**

I/We ratify and confirm and agree to ratify and confirm all and whatsoever the Authorised Representative(s) shall do or purport to do by virtue of this authorisation including anything which shall be done between the revocation of this authorisation and notice of such revocation actually received by the Bank. I/We hereby confirm that the Bank is under no obligation to ascertain or to inquire into the purpose for which any of the above powers are exercised from time to time.

This authorisation shall continue in force until the Bank shall have actually received a notice of revocation in writing. The authorisation of the Authorised Representative(s) shall terminate immediately upon my/our death or incapacity to act and it is the duty of the Authorised Representative(s) to inform the Bank immediately of such death or incapacity to act. In the event of my/our death or incapacity to act, I/we agree and acknowledge that the Bank shall not be liable or responsible in any way for executing or acting on the instructions of the Authorised Representative(s) prior to receipt by the Bank of written notice of such death or incapacity to act. Without prejudice to the generality of the foregoing, the Bank shall not be liable for any net debit balance or loss in said accounts or any other claim whatsoever and howsoever arising as a result of or in connection with transactions initiated, consummated or completed by the Bank prior to receipt by the Bank of written notice from the Authorised Representative(s) of my/our death or incapacity to act.

**I/We agree to indemnify the Bank against all actions, proceedings, liabilities, claims, damages, costs and expenses arising from or in connection with the exercise or purported exercise by the Authorised Representative(s) of any of the powers conferred, except where and to the extent any loss or liability is caused directly by the fraud, negligence or wilful default of the Bank or its employees, agents or servants.**

**For Bank Use Only**

**DECLARATION**

Name (BLOCK LETTERS) : \_\_\_\_\_ (HKMA Registration No.: \_\_\_\_\_ )  
who declares as follows:

- A copy of the General Conditions (including specifically the Risk Disclosure Statements) in English (being a language of the Client's choice) has been provided to the Client; and
- The Client has been invited to read the General Conditions (including specifically the Risk Disclosure Statements), to ask questions and to take independent advice if the Client wishes.

Signature : \_\_\_\_\_ Date : \_\_\_\_\_

## Appendix 1

**DECLARATION OF IDENTITY OF THE BENEFICIAL OWNER**

The contracting partner hereby declares that the person(s) listed below is/are the beneficial owner(s) of the assets deposited under the above relationship. If the contracting partner is also the sole beneficial owner of the assets, the contracting partner's details must be set out below:

Account No.: \_\_\_\_\_ Contracting partner: \_\_\_\_\_

Last name(s), First name(s)/entity: \_\_\_\_\_

Date(s) of birth: \_\_\_\_\_

Nationality(ies): \_\_\_\_\_

Actual address of domicile/registered office: \_\_\_\_\_

\_\_\_\_\_

Country: \_\_\_\_\_

Last name(s), First name(s)/entity: \_\_\_\_\_

Date(s) of birth: \_\_\_\_\_

Nationality(ies): \_\_\_\_\_

Actual address of domicile/registered office: \_\_\_\_\_

\_\_\_\_\_

Country: \_\_\_\_\_

Last name(s), First name(s)/entity: \_\_\_\_\_

Date(s) of birth: \_\_\_\_\_

Nationality(ies): \_\_\_\_\_

Actual address of domicile/registered office: \_\_\_\_\_

\_\_\_\_\_

Country: \_\_\_\_\_

**The contracting partner hereby undertakes to automatically inform the bank of any changes.**

Signature(s) of the contracting partner(s) (Account Holder(s))

\_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_

## ESTABLISHMENT OF THE BENEFICIAL OWNER'S IDENTITY IN THE CASE OF COLLECTIVE INVESTMENTS OR INVESTMENT COMPANIES

Account No.:

Contracting partner:

The contracting partner hereby declares:

*(mark only one option with a cross where applicable)*

### “up to 20 investors”

- that the number of investors (beneficial owners) of the assets deposited with the Bank is less or equal to twenty (20) and that the full name, date of birth, nationality, address and country (or firm's name and business address if the party is a legal entity or a company) of **all of them** is disclosed in the table below (all details for each investor).

**or**

### “more than 20 investors”

- that the numbers of investors (beneficial owners) of the assets deposited with the Bank is more than twenty (20).

Nr.	Full name <sup>1</sup>	Date of birth <sup>2</sup>	Nationality(ies) <sup>3</sup>	Address <sup>4</sup>	Country <sup>5</sup>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

<sup>1</sup> or full company name for companies<sup>2</sup> required for individuals only<sup>3</sup> required for individuals only<sup>4</sup> domicile or primary residence, or registered office for companies<sup>5</sup> or State or country of registered office for companies



Nr.	Full name <sup>1</sup>	Date of birth <sup>2</sup>	Nationality(ies) <sup>3</sup>	Address <sup>4</sup>	Country <sup>5</sup>
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

The contracting partner undertakes to inform the Bank, of his own accord, about any changes.

Signature of the contracting partner (Account Holder):

---

Date of signature:

---

## INFORMATION ON LIFE INSURANCE POLICIES WITH SEPARATELY MANAGED ACCOUNTS/SECURITIES ACCOUNTS (SO-CALLED INSURANCE WRAPPERS)

Account Nr.:

\_\_\_\_\_

Contracting partner (Account Holder/s):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Insurance Policy Number: \_\_\_\_\_

### Information on life insurance policies with separately managed accounts/securities accounts (so-called insurance wrappers)

The contracting partner hereby declares that the above Insurance Policy refers to the following persons. The contracting partner will also provide certified true copies of each person's official identification document:

#### 1. Policy Holder(s)

Full name : \_\_\_\_\_

Full name : \_\_\_\_\_

Date of Birth : \_\_\_\_\_

Date of Birth : \_\_\_\_\_

Nationality (ies) : \_\_\_\_\_

Nationality (ies) : \_\_\_\_\_

Address/Domicile/Primary Residence : \_\_\_\_\_

Address/Domicile/Primary Residence : \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Country : \_\_\_\_\_

Country : \_\_\_\_\_

#### 2. Premium Payer(s) (if different from 1 above)

Full name : \_\_\_\_\_

Date of Birth : \_\_\_\_\_

Nationality (ies) : \_\_\_\_\_

Address/Domicile/Primary Residence : \_\_\_\_\_

Country : \_\_\_\_\_

The contracting partner undertakes to inform the bank, of its own accord, about any changes. Moreover, the contracting partner confirms having the above mentioned authorization to disclose such information to the bank.

Date of signature: \_\_\_\_\_

Signature of contracting partner (Account Holder/s):

\_\_\_\_\_

\_\_\_\_\_

Appendix 4

**ESTABLISHING OF THE CONTROLLING PERSON OF OPERATING LEGAL ENTITIES AND PARTNERSHIPS BOTH NOT QUOTED ON THE STOCK EXCHANGE**

(for operating legal entities and partnerships that are contracting partner as well as analogously for operating legal entities and partnerships that are beneficial owners)

Account/securities account number :

Contracting partner (Account Holder) :

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**The contracting partner hereby declares that (tick the appropriate box):**

- the person(s) listed below is/are **holding 25% or more of the contracting partner’s shares (capital shares or voting rights)**; or
- if the capital shares or voting rights cannot be determined or in case there are no capital shares or voting rights of 25% or more, the contracting partner hereby declares that the person(s) listed below **is/are controlling the contracting partner in other ways**; or
- in case this/these person(s) cannot be determined or this/these person(s) does/do not exist, the contracting partner hereby declares that the person(s) listed below is/are the **managing director(s)**.

Last name(s)/entity : \_\_\_\_\_

First name(s) : \_\_\_\_\_

Actual address of domicile/registered office : \_\_\_\_\_

Last name(s)/entity : \_\_\_\_\_

First name(s) : \_\_\_\_\_

Actual address of domicile/registered office : \_\_\_\_\_

Last name(s)/entity : \_\_\_\_\_

First name(s) : \_\_\_\_\_

Actual address of domicile/registered office : \_\_\_\_\_

Last name(s)/entity : \_\_\_\_\_

First name(s) : \_\_\_\_\_

Actual address of domicile/registered office : \_\_\_\_\_

**Fiduciary holding of assets:**

Is a third person the beneficial owner of the assets held in the account/securities account ?

- No.
- Yes. > The relevant information regarding the beneficial owner has to be obtained by filling in a separate form A.

**The contracting partner hereby undertakes to automatically inform the bank of any changes to the information contained herein.**

\_\_\_\_\_ Date

\_\_\_\_\_ Signature(s) of contracting partner (Account Holder)

## FOUNDATIONS AND UNDERLYING COMPANIES OF FOUNDATIONS

Account/securities account number :

Contracting partner (Account Holder):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The undersigned hereby declare(s) being a board member of the foundation, or of the highest supervisory body of an underlying company of a foundation, known as:

\_\_\_\_\_

and, in such capacity, provide(s) to the best of his/her/their knowledge the following information to the bank :

### 1. Name and information pertaining to the foundation (tick the two boxes applicable):

\_\_\_\_\_

Governing Law/Jurisdiction : \_\_\_\_\_

Type of foundation:  Discretionary foundation or  Non-discretionary foundation

and

Revocability:  Revocable foundation or  Irrevocable foundation

### 2. Information pertaining to the (ultimate economic, not fiduciary) founder (individual(s) or entity/-ies):

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Date of death (if deceased) \_\_\_\_\_

In case of a revocable foundation: does the founder have the right to revoke the foundation?  Yes  No

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Date of death (if deceased) \_\_\_\_\_

In case of a revocable foundation: does the founder have the right to revoke the foundation?  Yes  No

**3. If the foundation results from the restructuring of a pre-existing foundation (re-settlement) or the merger of pre-existing foundations, the following information pertaining to the (actual) founder(s) of the pre-existing foundation(s) has to be given:**

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Date of death (if deceased) \_\_\_\_\_

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Date of death (if deceased) \_\_\_\_\_

**4. Information**

a) pertaining to the beneficiary/-ies at the time of the signing of this form

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Has/Have the beneficiary/-ies an actual right to claim a distribution ?  Yes  No

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Has/Have the beneficiary/-ies an actual right to claim a distribution ?  Yes  No

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Has/Have the beneficiary/-ies an actual right to claim a distribution?  Yes  No

b) and in addition to certain beneficiaries or if there is/are no defined beneficiary/-ies pertaining to (a) group(s) of beneficiaries (e.g. descendants of the founder) known at the time of the signing of this form:

\_\_\_\_\_

**5. Information pertaining to (a) further person(s) having the right to determine or nominate representatives (e.g. members of the foundation board), if these representatives may dispose over the assets or have the right to change the distribution of the assets or the nomination of beneficiaries**

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

In case of a revocable foundation: is/are there (a) further person(s) with the right to revoke the foundation?  Yes  No

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

In case of a revocable foundation: is/are there (a) further person(s) with the right to revoke the foundation?  Yes  No

**The contracting partner(s) hereby undertake(s) to automatically inform the bank of any changes to the information contained herein.**

\_\_\_\_\_

Date

\_\_\_\_\_

Signature(s) of the Foundation Council

## DECLARATION FOR TRUSTS AND UNDERLYING COMPANIES OF TRUST

Account/securities account number :

Contracting partner (Account Holder):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

1. The undersigned hereby declare(s) that they are a trustee or a member of the highest supervisory body of an underlying company and, in such capacity, provide(s) to the best of his/her/their knowledge the following information to the bank :

a)	Trustee	Trustee
Last name, first name/entity		
Address		

b) Name and information pertaining to the trust (tick the two boxes applicable), (Name): \_\_\_\_\_

Governing Law/Jurisdiction : \_\_\_\_\_ Date Established : \_\_\_\_\_

Type of trust :  Discretionary Trust or  Non-discretionary Trust

and

Revocability :  Revocable Trust or  Irrevocable Trust

2. Information pertaining to the (ultimate economic, not fiduciary) settlor of the trust (individual(s) or entity(-ies) :

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Date of death (if deceased) \_\_\_\_\_

In case of a revocable trust: does the settlor have the right to revoke the trust?  Yes  No

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Date of death (if deceased) \_\_\_\_\_

In case of a revocable trust: does the settlor have the right to revoke the trust?  Yes  No

**3. If the trust results from a restructuring of a pre-existing trust (re-settlement) or a merger of pre-existing trusts, the following information pertaining to the (actual) settlor of the pre-existing trust(s) has to be given :**

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Date of death (if deceased) \_\_\_\_\_

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Date of death (if deceased) \_\_\_\_\_

**4. Information**

a) pertaining to the beneficiary/-ies at the time of the signing of this form :

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Has/Have the beneficiary/-ies an actual right to claim a distribution ?  Yes  No

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Has/Have the beneficiary/-ies an actual right to claim a distribution ?  Yes  No

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

Has/Have the beneficiary/-ies an actual right to claim a distribution ?  Yes  No



b) and in addition to certain beneficiaries or if no beneficiary/-ies has/have been determined, pertaining to (a) group(s) of beneficiaries (e.g. descendants of the settlor) known at the time of the signing of this form :

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**5. Information pertaining to the protector(s) as well as (a) further person(s) having a right to revoke the trust (in case of revocable trusts) or to appoint the trustee of a trust :**

a) Information pertaining to the protector(s)

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

In case of a revocable trust: does the protector have the right to revoke the trust ?  Yes  No

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

In case of a revocable trust: does the protector have the right to revoke the trust ?  Yes  No

b) Information pertaining to (a) further person(s)

Last name(s), first name(s)/entity \_\_\_\_\_

Actual address of domicile/registered office \_\_\_\_\_

Country \_\_\_\_\_

Date(s) of birth \_\_\_\_\_

Nationality(ies) \_\_\_\_\_

In case of a revocable trust: Has/have this/these further person(s) the right to revoke the trust ?  Yes  No

The contracting partner(s) hereby declare(s) to be entitled to open a bank account for the trust above.

**The contracting partner(s) hereby undertake(s) to automatically inform the bank of any changes to the information contained herein**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature(s) of Trustee(s)

## SELF-CERTIFICATION FORM FOR CONTROLLING PERSONS FOR TAX PURPOSES

Tax Regulations require EFG Bank (hereinafter “**the Bank**”) to collect and report certain information about Controlling Person’s tax residency.

To enable “the Bank” to comply with its obligations, please fill in this form if you are a Controlling Person of a Passive NFE<sup>1</sup>, or of an Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction<sup>2</sup>.

Please use one form per Controlling Person.  
Mandatory fields are marked with a “\*”

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

---

### Part 1 - Identification of the Controlling Person

#### A. Name of Controlling Person:

Title.: .....

Family Name or Surname(s)\*: .....

First or Given Name\*: .....

Middle Name(s): .....

#### B. Current Residence Address\*:

Line 1 (e.g. House/Apt/Suite Name, Number, Street): .....

Line 2 (e.g. Town/City/Province/County/State): .....

Postal Code/ZIP Code: .....

Country: .....

C. Date of Birth\* (dd/mm/yyyy): .....

#### D. Place of Birth:

Town or City of Birth: .....

Country of Birth\*: .....

#### E. 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**: .....

---

<sup>1</sup> Passive NFE stands for Passive Non Financial Entity under CRS and must be interpreted as Passive Non Financial Foreign Entity (Passive NFFE) under FATCA.

<sup>2</sup> Please, refer to the website [www.oecd.org/tax/automatic-exchange/](http://www.oecd.org/tax/automatic-exchange/) for an up-to-date list of participating jurisdictions.

**Part 2 - Type of Controlling Person\***

Type	Entity 1	Entity 2	Entity 3
Controlling Person of a legal person – control by ownership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal person – control by other means	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal person – senior managing official	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a trust – settlor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a trust – trustee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a trust – protector	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a trust – beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a trust - other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – settlor - equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – trustee - equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – protector - equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – beneficiary - equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Controlling Person of a legal arrangement (non-trust) – other - equivalent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part 3 - Country of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number (“TIN”)\***

Please complete the following table indicating where the Controlling Person is tax resident (i.e. where he/she is liable to pay tax) and the Controlling Person’s TIN for each country indicated.

If the Controlling Person is tax resident in more than one country, please input each one (and its associated TIN) on a separate line.

If a TIN is unavailable please provide the appropriate reason A, B or C as indicated below:

- Reason A - The country where the Controlling Person is liable to pay tax does not issue TINs to its residents
- Reason B - No TIN is required (Only select this reason if the authorities of the country of tax residence entered above do not require the TIN to be disclosed)
- Reason C - The Controlling Person is otherwise unable to obtain a TIN or equivalent number (If you have selected this reason please explain why you are unable to obtain a TIN)

Country of tax residence	TIN	If no TIN available enter Reason A, B or C	Reason for missing TIN (only if reason C is selected)



I acknowledge that the information contained in this form and information regarding the Controlling Person may be reported to the tax authorities of the country in which this account is maintained, and exchanged with tax authorities of countries in which the Controlling Person may be tax resident, where those countries have entered into Agreements to exchange financial account information.

Signature of the Controlling Person:\* .....

Place and date of signature:\* .....

Signature of the Account Holder:\* .....

Place and date of signature:\* .....

## **Appendix – Definitions**

**Note:** These are selected definitions provided to assist you with the completion of this form. If you have any questions about these definitions or require further detail then please contact your tax adviser or local tax authority.

**“Account Holder”** The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder.

**“Controlling Persons”** The term “Controlling Persons” means the natural persons who exercise control over an entity or hold an economic interest within an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person 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” shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force.

**“Entity”** The term “Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation.

**“Financial Account”** A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

**“Participating Jurisdiction”** A Participating Jurisdiction means a jurisdiction with which an intergovernmental agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard.

**“Passive NFE”** Under the CRS a “Passive NFE” means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

**“Senior managing official”** Where no natural person (s) is identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the position of senior managing official.

### **“TIN” (including “functional equivalent”)**

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often use some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

## SELF-CERTIFICATION FORM FOR INDIVIDUALS FOR TAX PURPOSES

Tax Regulations require EFG Bank AG, Hong Kong Branch (hereinafter “**Bank**”) to collect and report certain information about Account Holder’s tax residency. To enable Bank to comply with its obligations, please fill in this form if you’re an individual account holder.

For joint or multiple account holders, please use a separate form for each individual person. Mandatory fields are marked with a “\*”.

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

**PART 1 - Identification of Account Holder** (for joint accounts, a separate form must be completed for each Account Holder)<sup>1</sup>

### Personal details

Last Name:	First Name(s):
Date of birth (DD-MM-YYYY):	Place and country of birth:
Nationality (ies) (Please indicate all your nationalities):	

**Permanent Residence address** (street, house or building no. etc.), not a P.O. box or in-care-of address:

Street, number:	
Town / city, state or province:	Postal code:
Country:	

**Mailing address** – (if different from above):

Street, number:	
Town / city, state or province:	Postal code:
Country:	

**PART 2 – Country of Residence for Tax Purposes and related Taxpayer Identification Number or equivalent number (“TIN”)\***

Please complete the following table indicating where the Account Holder is tax resident (i.e. where he/she is liable to pay tax) and the Account Holder’s TIN for each country indicated.

If the Account Holder is tax resident in more than one country, please input each one (and its associated TIN) on a separate line. If a TIN is unavailable please provide the appropriate reason A, B or C as indicated below:

**Reason A:** The country where the Account Holder is liable to pay tax does not issue TINs to its residents

**Reason B:** No TIN is required (only select this reason if the authorities of the country of tax residence entered above do not require the TIN to be disclosed)

**Reason C:** The Account Holder is otherwise unable to obtain a TIN or equivalent number (if you have selected this reason please explain why you are unable to obtain a TIN)

Country of tax residence	TIN	If no TIN available enter reason A, B or C	Reason for missing TIN (only if reason C is selected)

**PART 3 – Tax Status for US Tax Purpose**

Please tick the appropriate boxes with regard to your above-mentioned account with the Bank:

- **Are you a U.S. citizen\*?** (If you hold multiple citizenships, tick “Yes” if one of them is U.S.): Yes  No
- **Are you a lawful permanent U.S. resident** (“Green card holder” irrespective of the expiry date)\* Yes  No
- **Do you meet the substantial presence tests in the USA<sup>1\*</sup>:** Yes  No   
If you meet the substantial presence test, but you left the U.S. during this calendar year, is your residence still temporarily or permanently in the U.S.?. Yes  No<sup>1</sup>
- **Were you born in the U.S. or in a U.S. Territory<sup>3\*</sup>:** Yes  No
- **Are you a U.S. person under U.S. tax law for any other reason\*:** Yes  No

If yes, for what reason<sup>4</sup>: \_\_\_\_\_

<sup>1</sup>To meet the substantial presence test, you must have been physically present in the U.S. on at least:

- 31 days during the current year; and
- 183 days during the 3 year period that includes the current year and the 2 years immediately before. To satisfy the 183 days requirement, count:

To satisfy the 183 days requirement, count:

- All of the days you were present in the current year; and
- One-third of the days you were present in the first year before the current year; and
- One-sixth of the days you were present in the second year before the current year.

<sup>2</sup>An IRS Form W-8BEN is required.

<sup>3</sup>American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or U.S. Virgin Islands.

<sup>4</sup>For example, dual residency, being a non-U.S. spouse filing jointly a U.S. tax return with a U.S. Spouse or relinquishing U.S. citizenship or long-term permanent residency in the U.S.

Please note that owning real estate in the U.S. or equity and debt interest in U.S. entities (e.g. in a U.S. partnership) does not by itself result in being a U.S. person under U.S. tax laws.



**If you are a US person for tax purposes, please additionally provide the Bank with a W-9 and an IRS waiver.**

**I hereby certify that:**

- The account holder identified on this form is not a U.S. person for U.S. tax purposes.
- The account holder identified on this form is a U.S. person for U.S. tax purposes.

**PART 4 – Claim of Tax Treaty Benefits with the USA (if any)<sup>1</sup>**

If you claim the benefit of the income tax treaty between the United States and your country of residence, please tick the following box and complete all information required:

- I certify that I am the beneficial owner of the account and I am resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**PART 5 - Change in Circumstances**

I undertake for the duration of the contractual relationship with the Bank to notify the Bank within 30 days on my own initiative, if my status for U.S. tax purposes and/or my Country(ies) / Jurisdiction(s) of residence for tax purposes or any other certification made on this form changes or becomes incorrect. I agree that I will submit a new form and / or further necessary forms and documentation within at most 30 days after such change in circumstances.

In case of any change in circumstances, I further affirm that I am aware that the above mentioned relationship with the Bank may be terminated if I fail to comply with my obligation to submit the relevant documentation required to determine whether the account is a U.S. or non-U.S. account for U.S. tax purposes and / or the Country(ies) / Jurisdiction(s) in which I am resident for tax purposes.

**PART 6 - Certification QI(for non-U.S. person only)**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself for chapter 4 purposes;
- The person named in part 1 of this form 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 applicable income tax treaty; or (c) the partner's share of a partnership's effectively connected income;
- The person named in part 1 of this form is a resident of the treaty country listed in part 4 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

<sup>1</sup>Instructions for Form W-8BEN: <https://www.irs.gov/pub/irs-pdf/iw8ben.pdf>

## **PART 7 - Declaration and Signature**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete, and that I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates.

If you are a resident in a FATCA partner jurisdiction (that is, a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to the jurisdiction of residence.

**I undertake(s) to spontaneously notify the Bank of any changes of the information on this form within at latest 30 days of any such change.**

**By signing this form, I confirm that I have declared all countries in which I am tax resident and I am aware that willfully 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 penalty.**

If you are a non-US individual, the Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. individual and, if applicable, obtain a reduced rate of withholding.

---

**Date (DD-MM-YYYY)**

---

**Signature of the Account Holder**

---

**Capacity in which acting (if form is not signed by beneficial owner)**

## **PART 8 - Glossary**

### **Account Holder**

The term 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 FATCA and AEOI / CRS, and such other person is treated as holding the account. In the case of a banking relationship of a trust, the trust is the Account Holder for FATCA and AEOI / CRS purposes and not the trustee.

### **Any other reason (for being a resident of the U.S. for U.S. tax purposes) (FATCA only)**

Other reasons for being treated as a U.S. resident for U.S. tax purposes are e.g. dual residency, being a non-U.S. spouse filing jointly a U.S. tax return with a U.S. spouse or relinquishing U.S. citizenship or long-term permanent residency in the U.S. Please note that owning real estate in the U.S. or equity and debt interest in U.S. entities (e.g. in a U.S. partnership) does not by itself result in being a resident of the U.S.

### **Country / jurisdiction of residence for tax purposes**

Generally, an individual is resident for tax purposes in a Country / Jurisdiction if, under the laws of that Country / Jurisdiction (including tax conventions), he/she pays or should be paying tax therein by reason of his/her domicile, residence, or any other criterion of a similar nature (i.e. full tax liability), and not only from sources in that jurisdiction. Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.

### **Intergovernmental Agreement (“IGA”) (FATCA-relevant only)**

The term IGA means an agreement or arrangement between the US and a non-US government governing the implementation of FATCA in such non-US jurisdiction. An IGA modifies the provisions of FATCA in order to eliminate potential conflict of law issues and to reduce the administrative burden.

### **Participating Jurisdiction (AEOI / CRS only)**

The term Participating Jurisdiction means a Country / Jurisdiction that has committed to implement the CRS and is able to enforce reporting by its financial institution.

### **Partner Jurisdiction (AEOI / CRS only)**

The term Partner Jurisdiction means a Country / Jurisdiction that has committed to exchanging CRS information with the booking centre jurisdiction. Please refer to the local legislation of the booking center to know all Partner Jurisdictions with respect to the Country / Jurisdiction of the booking center.

### **Reportable Account (AEOI / CRS only)**

The term Reportable Account means an account held by one or more Reportable Persons provided it has been identified as such pursuant to the applicable AEOI / CRS due diligence procedures.

### **Reportable Person (AEOI / CRS only)**

The term Reportable Person means a person that is resident for tax purposes in a Reportable Jurisdiction under the tax laws of such jurisdiction.

### **Substantial presence test**

To meet the substantial presence test, an individual must have been physically present in the U.S. on at least:

- 31 days during the current year; and

- 183 days during the 3 years period that includes the current year and the 2 years immediately before. To satisfy the 183 days requirement, count:
  - All of the days you were present in the current year; and
  - One-third of the days you were present in the first year before the current year; and
  - One-sixth of the days you were present in the second year before the current year.

## **TIN**

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found on the OECD AEOI Portal (<http://www.oecd.org/tax/automatic-exchange/>).

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (i.e. social security/insurance number, citizen/personal identification number, resident registration number).

## **U.S. Green Card (FATCA only)**

A U.S. Green Card means a U.S. alien registration card as a lawful permanent resident issued by the U.S. Citizenship and Immigration Service (USCIS). An individual who, at any time during the calendar year, has been admitted to the U.S. as a lawful permanent resident is a resident alien for that year. An individual ceases to be a lawful permanent resident if the status was revoked or determined to have been abandoned.

## **U.S. Person (FATCA only)**

The term U.S. Person means a U.S. citizen or resident.

## **U.S. Territory (FATCA only)**

The term U.S. territory includes amongst others the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands.

## SELF-CERTIFICATION FORM FOR ENTITIES FOR TAX PURPOSES

The Foreign Account Tax Compliance Act (“**FATCA**”) and the Common Reporting Standard (“**CRS**”) require Hong Kong Branch (hereinafter “**Bank**”) to collect and report certain information about the Account Holder’s tax residency.

To enable the Bank to comply with its obligations, please complete this form when you need to self-certify on behalf of an entity Account Holder.

Where the Account Holder is a Passive NFE, or under CRS only, an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution, please provide information on the natural person(s) who exercise(s) control over the Account Holder (individuals referred to as Controlling Person(s)) by completing a “Self-certification form for Controlling Persons” for each Controlling Person.

Most of the categories of entities defined under FATCA are suitable for CRS. However, it is important to note that some FATCA options, such as Owner Documented FFI or Sponsored Investment entity are not available in CRS. As a consequence, entities classified as such under FATCA are likely to be Financial Institutions under CRS and might therefore have to carry out reporting obligations.

Where the entity Account Holder has different classifications under FATCA and CRS, it should notify the Bank of its different classifications. For such cases, the entity Account Holder will need to submit two separate documents:

- (a) this Self-Certification Form for Entities for Tax Purposes for its CRS declaration; and
- (b) the Internal Revenue Services (“**IRS**”) W-8BEN-E Form for its FATCA declaration.

If the entity is an intermediary or a flow-through entity, please also complete the IRS Form W-8IMY, a withholding statement and please provide a Form W-8BEN or W-9 (and IRS waiver) for each beneficial owner.

Please refer to the Appendix for selected definitions to assist you in completing this form.

Passive NFE stands for Passive Non-Financial Entity under CRS and must be interpreted as Passive Non-Financial Foreign Entity (“**Passive NFFE**”) under FATCA.

Neither this document nor any related written or oral explanations constitute tax advice. Please consult a qualified tax advisor, if required.

## PART 1 - Identification of Entity Account Holder

Please provide the information below.

### Legal Name of Entity

---

Name of organization that is the Account Holder

---

Name of disregarded entity receiving the payment (if applicable)

### Country of Incorporation/Organisation

---

Country of Incorporation/Organisation:

### Registered Office Address

---

Line 1: Permanent residence address (street, apt. or suite no., or rural route)  
Do not use a P.O. box or in-care-of address (other than a registered address)

---

Line 2 (e.g. Town/City/Province/County/State)

---

City or town, state or province. Include postal code where appropriate

---

Country

### Current Mailing Address (if different from the above)

---

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

---

Line 2 (e.g. Town/City/Province/County/State)

---

Postal Code/ZIP Code

---

Country

## PART 2 – Country/Jurisdiction of Residence for Tax Purposes and Taxpayer Identification Number or Functional Equivalent (“TIN”)

Please complete the following table indicating where the Account Holder is tax resident and the Account Holder's TIN.

If the Account Holder is tax resident in more than one country, please input each country and its associated TIN on separate lines.

If the Account Holder is not tax resident in any jurisdiction because, for example, it is fiscally transparent, please indicate its place of effective management or country in which its principal office is located.

If TIN is unavailable please provide the appropriate reason A, B or C:

**Reason A:** The country/jurisdiction where the Entity is resident does not issue TINs to its residents.

**Reason B:** The Entity is otherwise unable to obtain a TIN or equivalent number

(Note: Please explain why you are unable to obtain a TIN in the table below if you have selected this reason)

**Reason C: No TIN is required.**

(Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

Country of tax residence	TIN	If no TIN available, state Reason A, B or C	Reason for missing TIN (only if Reason B is selected)

**PART 3 - Chapter 3 Status (entity type) (Must check one box only):**

- |   |   |
|---|---|
| <input type="checkbox"/> Corporation                            | <input type="checkbox"/> Private foundation                 |
| <input type="checkbox"/> Partnership                            | <input type="checkbox"/> Estate                             |
| <input type="checkbox"/> Simple trust                           | <input type="checkbox"/> Foreign Government - Integral Part |
| <input type="checkbox"/> Tax-exempt organization                | <input type="checkbox"/> Grantor trust                      |
| <input type="checkbox"/> Complex trust                          | <input type="checkbox"/> Disregarded entity*                |
| <input type="checkbox"/> Foreign Government - Controlled Entity | <input type="checkbox"/> International organization         |
| <input type="checkbox"/> Central Bank of Issue                  |   |

\*If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim?  Yes  No      If “Yes,” complete Part 5.

Please go to Part 4

**PART 4 – Classification of Entity**

**(a) Is the entity a U.S. Entity?**

- Yes - Please proceed with question (aa)
- No - Please proceed with question (b)

(aa) Please confirm the U.S. entity’s classification for U.S. Tax Purposes

- Disregarded Entity with a U.S. sole member - Please provide a completed and signed IRS Form W-9 as well as the IRS waiver for the US member and the US entity and proceed with **Question (b)**.
- Disregarded Entity with a non-U.S. sole member - Please provide a “Self-Certification Form For Individuals For Tax Purposes” for the non-U.S. member and proceed with **Question (b)**.
- Non Disregarded Entity - Please provide a completed and signed IRS Form W-9 as well as the IRS waiver of the entity and proceed with **Question (b)**.

**(b) Is the entity an Exempt Beneficial Owner?**

- Yes - Please proceed with Part 5 if you claim the application of a double-tax treaty, otherwise please proceed with Part 6.
- No - Please proceed with question (c).

**(c) Is the entity a Financial Institution?**

Yes - Please specify the type of Financial Institution.

Please tick the appropriate answer:

- Investment Entity<sup>1</sup>, please proceed with question (ca).
- Depository Institution, Custodial Institution or Specified Insurance Company, please proceed with question (cb).
- Others, please specify: \_\_\_\_\_

No - Please proceed with question (d).

(ca) Is the entity an Investment Entity managed by another Financial Institution and located in a Non-Participating Jurisdiction?

- Yes - Please proceed with step (e) and fill in a “Self-Certification Form For Controlling Persons” for each Controlling Person.
- No - Please proceed with question (cb) or (cc) as applicable.

(cb) Please disclose the entity’s Global Intermediary Identification Number (“GIIN”) if any.

If the entity is not sponsored, GIIN of the entity: \_\_\_\_\_

If the entity Sponsored is a Investment sponsored entity, please indicate whether the entity (Account Holder) is a:

- Sponsored Investment Entity
- A Sponsored, Closely Held Investment Vehicle
- A Trustee-documented Trust
- Others, please specify: \_\_\_\_\_

and disclose the GIIN of the entity: \_\_\_\_\_

Please proceed with Question (cc) if no GIIN is provided, or please proceed with Part 5 if you claim the application of a double-tax treaty, otherwise please proceed with Part 6 (cc) Please indicate the reason why no GIIN is provided.

(cc) Please indicate the reason why no GIN is provided.

- The entity is a Certified Deemed-Compliant FFI according to U.S. treasury regulations (other than Sponsored, Closely Held Investment Vehicles).
- The entity is, or intends to be, an Owner-Documented FFI. (Please provide a FATCA Owner Reporting Statement).
- The entity is a Nonreporting IGA FFI (other than a Registered Deemed-Compliant FFI under an applicable Model 2 IGA) or Nonreporting FI under CRS.
- Non participating FFI.
- Others, please specify: \_\_\_\_\_

Please proceed with Part 5 if you claim the application of a double-tax treaty, otherwise please proceed with Part 6.

**(d) Please confirm the entity’s NFE status**

Active NFE<sup>2</sup> (other than (Sponsored) Direct Reporting NFE) Please specify the type of Active NFE and proceed with Part 5 if you claim the application of a double-tax treaty

<sup>1</sup>Please note and refer to the Appendix for the differing definitions of "Investment Entity" under FATCA and CRS.

<sup>2</sup> Please provide the latest financials of the entity.



- Publicly traded corporation
  - Please provide the name of the established securities market the stock of the Account Holder is traded on: \_\_\_\_\_
- 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 established securities market the stock of the Account Holder is traded on: \_\_\_\_\_
- Governmental Entity
- Central Bank
- International Organisation
- Others, please specify (please see glossary for further explanations on Active NFEs): \_\_\_\_\_
- (Sponsored) Direct Reporting NFE - Please disclose the (sponsoring and sponsored) entity's GIIN and then proceed with Part 5 if you claim the application of a double-tax treaty, otherwise please proceed with Part 6.

GIIN of the entity (if not sponsored): \_\_\_\_\_  
 If the entity is a sponsored entity, please indicate:

- The Sponsoring entity's name: \_\_\_\_\_
- The Sponsoring entity's GIN: \_\_\_\_\_
- The Sponsoring entity's GIN: \_\_\_\_\_

- Passive NFE - Please proceed with step (e) and fill in a "Self-Certification Form for Controlling Persons" for each Controlling Person.

**(e) Please complete the below table listing the Controlling Persons of the PMIE in Non-Participating Jurisdiction or Passive NFE**

Please complete a "Self-Certification Form for Controlling Persons" for each Controlling Person<sup>3</sup>.

	Name*	Residence address*	Status*	US TIN (if US status)
1			<input type="checkbox"/> US <input type="checkbox"/> Non US	
2			<input type="checkbox"/> US <input type="checkbox"/> Non US	
3			<input type="checkbox"/> US <input type="checkbox"/> Non US	
4			<input type="checkbox"/> US <input type="checkbox"/> Non US	
5			<input type="checkbox"/> US <input type="checkbox"/> Non US	
6			<input type="checkbox"/> US <input type="checkbox"/> Non US	

\*mandatory fields

<sup>3</sup>If the Account Holder has more than six Controlling Persons, please attach a separate list.

Please proceed with Part 5 if you claim the application of a double-tax treaty, otherwise please proceed with Part 6.

## **PART 5 – Claim of Tax Treaty Benefits (if applicable)**

If you claim and are eligible for tax treaty benefits, please note that the validity of this request will expire on the 31st of December of the 3rd year following the date of the signature. Unless you provide us with a new document prior to the expiration date, the special tax rates applicable under the adequate tax treaty will be discontinued until we receive a new request.

**I. I certify that (check all that apply):**

- a)  The Account Holder is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.
- b)  The Account Holder derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one, see IRS instructions):
- Government
  - Company that meets the ownership and base erosion test
  - Tax-exempt pension trust or pension fund
  - Company that meets the derivative benefits test
  - Other tax-exempt organisation
  - Company with an item of income that meets active trade or business test
  - Publicly traded corporation
  - Favorable discretionary determination by the U.S. competent authority received
  - Subsidiary of a publicly traded corporation
  - No LOB article in the treaty
  - Others (specify Article and paragraph): \_\_\_\_\_
- c)  The Account Holder is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

**II. Special rates and conditions (if applicable):**

The Account Holder is claiming the provisions of Article and Paragraph \_\_\_\_\_ of the treaty identified on line I. a) above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income):

\_\_\_\_\_  
Explain the additional conditions in the Article the Account Holder meets to be eligible for the rate of withholding: \_\_\_\_\_

## **PART 6 - Declaration and Signature**

I/We declare that the information given and statements made in this form are, to the best of my knowledge and belief, true, correct and complete.

I/We also acknowledge that it is an offence if any person, in making a self-certification, makes a statement that is misleading, false or incorrect in a material particular knowingly or in a reckless manner.

I/We undertake to advise the Bank of any change in circumstances which affects the tax residency status of the entity identified in this form or causes the information contained herein to become incorrect, and to provide the Bank with a suitably updated self-certification form and such further necessary forms and documentation within 30 days of such change in circumstances.

In case of any change in circumstances, I/we further affirm that I/we am/are aware that the above mentioned relationship with the Bank may be terminated, if I/we fail to comply with my obligation to submit the relevant documentation required for the purposes of CRS and/or required to determine whether the account is a U.S. or non-U.S. account for U.S. tax purposes and/or the Entity Account Holder's country(ies)/jurisdiction(s) of residence for tax purposes.

As per US Tax Regulations only: under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- (a) the entity identified as the Entity Account Holder in this form is the beneficial owner of all the income to which this form relates or is using this form to certify its status for chapter 4 Withholding of the IRS Code purposes;
- (b) the person named as the Entity Account Holder in this form is not a U.S. person;
- (c) the income to which this form relates is:
  - (i) not effectively connected with the conduct of a trade or business in the United States;
  - (ii) effectively connected but is not subject to tax under an applicable income tax treaty; or
  - (iii) the partner's share of a partnership's effectively connected income; and
- (d) for broker transactions or barter exchanges, the beneficial owner is an exempt foreign person i.e. a person who is:
  - (i) a nonresident alien individual or a foreign corporation, partnership, estate, or trust;
  - (ii) an individual who has not been, and does not plan to be, present in the United States for a total of 183 days or more during the calendar year; and
  - (iii) neither engaged, nor plan to be engaged during the year, in a U.S. trade or business that has effectively connected gains from transactions with a broker or barter exchange.

I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the Entity Account Holder is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the Entity Account Holder is the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Subject to applicable laws, I/we hereby consent for the Bank to disclose and share information, documentation or certification concerning the Entity Account Holder, including but not limited to the Entity Account Holder's identity and account information or records, with any third party, including but not limited to any legal, regulatory, government, tax or law enforcement body within or outside of Hong Kong as is required for the Bank to provide services to the Entity Account Holder, including where necessary to establish the Entity Account Holders' tax liability in any jurisdiction and also reporting of any reportable account(s) that may be reported to the authorities of Hong Kong in which the account(s) is/are maintained and exchanged with tax authorities of another jurisdiction or jurisdictions in which the Entity Account Holder may be resident for tax purposes pursuant to any agreement which Hong Kong have entered into with another country to exchange financial account information.

The IRS does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person, establish your chapter 4 status (if required), and, if applicable, obtain a reduced rate of withholding.

I certify that I have the capacity to sign for the entity identified in Part 1 of this form and I certify being the Beneficial Owner of the assets and the account for U.S. Qualified intermediary's purposes.

---

**Signature of individual(s) authorised to sign for the Account Holder and Print name**

---

**Date (DD/MM/YYYY) of signature**

---

**Signature of individual(s) authorised to sign for the Account Holder and Print name**

---

**Date (DD/MM/YYYY) of signature**

## Appendix

### 1. Account Holder

“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 the purposes of FATCA and CRS and such other person is treated as holding the account.

### 2. Active NFE

There are multiple types of Active NFEs. The most common examples of Active NFEs are the following:

- An entity with less than 50 percent of its gross income for the preceding calendar year or other appropriate reporting period is Passive Income (see point 12 below); and less than 50 percent of the assets held by such entity during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of Passive Income.
- A non-profit organisation that meets the following requirements:
  - it is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, or educational purposes;
  - it is exempt from income tax in its country of residence;
  - it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - the applicable laws of the entity’s country of residence or the entity’s formation documents do not permit any income or assets of the entity 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 entity’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
  - the applicable laws of the entity’s country of residence or the entity’s formation documents require that, upon the entity’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 entity’s country of residence or any political subdivision thereof.

Other categories of Active NFEs cover the following entities (for details regarding the specific requirements, please consult the Annex I and II of the respective U.S. IGA in place with the country in which your entity is domiciled/organized (if there is any), the U.S. treasury regulations or contact your qualified tax advisor):

- certain corporations that are regularly traded on an established securities market and their affiliates;
- A Governmental Entity, International Organisation or Central Bank;
- certain NFEs that are organised in a U.S. territory;
- certain holding companies and treasury centers that are in a group with mostly nonfinancial entities;
- certain NFEs that are in liquidation;
- certain nonfinancial start-up companies;
- excepted NFEs (including (Sponsored) Direct Reporting NFEs).

### **3. Controlling Person**

The term Controlling Person means the natural person who exercises control over an Entity. For purposes of determining the Controlling Person of an entity, a Reporting Financial Institution under an IGA may rely for pre-existing accounts and must rely for new accounts on information collected and maintained pursuant to AML/KYC Procedures.

In the case of a trust such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class of beneficiaries, and any other natural person 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 Person” shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations. These state that a controlling ownership interest depends on the ownership structure of the entity.

### **4. Country/jurisdiction of residence for tax purposes (CRS only)**

An individual is resident for tax purposes in a country/jurisdiction if the individual is resident under the laws of that country/jurisdiction (including tax conventions). Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.

### **5. Court test**

The court test is met if a court within the U.S. has or would have the authority under applicable law to render orders or judgments resolving all issues regarding the administration of the entire trust, whereas the term administration of the trust means the carrying out of the duties imposed by the terms of the trust instrument and applicable law.

### **6. CRS**

“CRS” stands for Common Reporting Standard. It is an internationally agreed standard for Automatic Exchange of Information on financial account information, endorsed by the OECD and the Global Forum for Transparency and Exchange of Information for Tax Purposes. The CRS sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as the customer due diligence procedures to be followed by financial institutions.

### **7. Exempt Beneficial Owner**

There are multiple types of Exempt Beneficial Owners. The most common example of an Exempt Beneficial Owner is a pension fund (or similar arrangement). A pension fund must meet the requirements of one of the below categories to be treated as Exempt Beneficial Owner:

- The pension fund is treated as an Exempt Beneficial Owner according to the Annex II of an applicable IGA (and the respective domestic regulations and guidance, if any).
- The pension fund is established in a country with which the U.S. has an income tax treaty in force, provided that the fund is entitled to benefits under such treaty on income that it derives from sources within the U.S.(or would be entitled to such benefits if it derived any such income) as a resident of the other country that satisfies any applicable limitation on benefits requirement, and is operated principally to administer or provide pension or retirement benefits.
- The pension fund is another type of Exempt Beneficial Owner like a Broad Participation Retirement Fund or Narrow Participation Retirement Fund as those terms are defined in the U.S. treasury regulations.

Other categories of Exempt Beneficial Owners cover the following entities (for details regarding the specific requirements, please consult the Annex II of the applicable IGA (and the respective domestic regulations and guidance, if any), or the U.S. treasury regulations, or contact your qualified tax advisor):

- Governmental Entities, i.e., integral parts, controlled entities, and political subdivisions of a non-U.S. sovereign;
- International Organizations according to the Annex II of an applicable FATCA or the International Organizations Immunities Act (22 U.S.C. articles 288 through 288f);
- Central banks;
- Entities wholly owned by Exempt Beneficial Owners.

## 8. FATCA

“FATCA” stands for the Foreign Account Tax Compliance provisions, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (“HIRE”) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

## 9. FI

Financial Institution.

## 10. Financial asset

Financial asset means a security (i.e., a share of stock in a corporation; partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust; note, bond, debenture, or other evidence of indebtedness), partnership interest, commodity, swap, insurance contract or annuity contract, or any interest (including a futures or forward contract or option) in one of the foregoing.

## 11. Financial Institution

There may be slight differences in the definition and interpretation of the term Financial Institution depending on the applicability of an IGA. Generally, an entity is considered a Financial Institution if it falls within at least one of the following categories:

Depository Institution: any entity that accepts deposits in the ordinary course of a banking or similar business.

Custodial Institution: any entity that holds financial assets (see above) for the benefit of others, if at least 20 percent of the entity’s gross income was attributable to such activities during the last three years (or since the entity has been in existence, if shorter).

Investment Entity:

- any entity that provides as a business certain financial services (e.g. trading, portfolio management, investing, administering or managing funds, money, or financial assets) on behalf of other persons, if at least 50 percent of the entity’s gross income was attributable to such activities during the last three years (or since the entity has been in existence, if shorter);
- any entity that is professionally managed (see below) by an FI [FATCA only], or any professionally managed (see below) entity, if at least 50 percent of the entity’s gross income was attributable to investing, reinvesting, or trading in financial assets during the last three years (or since the entity has been in existence, if shorter) [CRS only]; or
- any entity that functions or holds itself out as a collective investment vehicle, mutual fund, exchange traded fund, private equity fund, hedge fund, venture capital fund, leverage buyout fund, or any similar investment vehicle established with an investment strategy of investing, reinvesting, or trading in financial assets.

Specified Insurance Company: any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, cash value insurance contracts or annuity contracts.

Specified Holding Company or Treasury Center: certain holding companies or treasury centers that are in a group which includes other Financial Institutions, or that are formed in connection with a collective investment vehicle or the like (Note : this category is not relevant for entities in certain jurisdictions depending on the applicable IGA and the respective domestic regulations and guidance, if any).

## **12. Intergovernmental Agreement**

Intergovernmental Agreement (“IGA”), means an agreement or arrangement between the U.S. and a foreign government governing the implementation of FATCA in such non-U.S. jurisdiction.

## **13. IRS**

Internal Revenue Service, the tax department of the U.S. Treasury Department.

## **14. Passive income**

The term passive income is generally considered to include the portion of gross income that consists of dividends, interest, income equivalent to interest, rents and royalties (other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the entity), annuities, the excess of gains over losses from the sale or exchange of property that gives rise to the aforementioned types of passive income, the excess of gains over losses from certain transactions in commodities, the excess of foreign currency gains over foreign currency losses, the net income from swaps transactions, amounts received under a cash value insurance contract, or amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts.

## **15. Passive NFE**

A “Passive NFE” is any NFE that is not an Active NFE. Under the CRS a “Passive NFE” also includes an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

## **16. Professionally managed**

An entity is considered professionally managed if another Financial Institution provides certain financial services on behalf of the entity (e.g. trading, portfolio management, investing, administering or managing funds, money, or financial assets).

## **17. Reportable Accounts (CRS only)**

“Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person, provided it has been identified as such pursuant to the applicable CRS due diligence procedures.

## **18. Reportable Person (CRS only)**

“Reportable Person” means a Reportable Jurisdiction Person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.

## **19. Reportable Jurisdiction Person (CRS only)**

“Reportable Jurisdiction Person” means an individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a descendant that was a resident of a Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.



## **20. Reportable Jurisdiction Person (CRS only)**

“Reportable Jurisdiction” means a country/jurisdiction (i) with which your country of residence has an agreement in place pursuant to which Hong Kong is obliged to provide the information about the residents of that country/jurisdiction and their accounts (Reportable Accounts), and (ii) which is identified in the following list: (<https://www.iras.gov.sg/IRASHome/Quick-Links/International-Tax/Common-Reporting-Standard--CRS-/>).

## **21. Specified U.S. Person**

The term Specified U.S. Person means any U.S. Person, except for certain entities excluded according to an applicable IGA or the U.S. treasury regulations.

## **22. Substantial presence test (FATCA only)**

To meet the substantial presence test, an individual must have been physically present in the U.S. on at least:

- 31 days during the current year; and
- 183 days during the 3 year period that includes the current year and the 2 years immediately before that, counting:
  - i. all of the days of presence in the current year; and
  - ii. one-third of the days of presence in the first year before the current year; and
  - iii. one-sixth of the days of presence in the second year before the current year.

## **23. TIN (FATCA and CRS)**

“TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found on the OECD Automatic Exchange Portal (<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/>).

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.

## **24. U.S. entity**

Broadly, a U.S. entity includes any of the following:

- A Corporation or Partnership created or organised in the U.S. or under the law of the U.S. or of any state in the U.S.
- An estate of a U.S. person or a trust if a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust.
- The U.S. government or any agency/instrumentality thereof.



## **25. U.S. Green Card**

A U.S. Green Card means a U.S. alien registration card as a lawful permanent resident issued by the U.S. Citizenship and Immigration Service (“USCIS”). An individual who, at any time during the calendar year, has been admitted to the U.S. as a lawful permanent resident is a resident alien for that year. An individual ceases to be a lawful permanent resident if the status was revoked or determined to have been abandoned

## **26. U.S. Qualified Intermediary**

The term Specified U.S. Person means any U.S. Person, except for certain entities excluded according to an applicable IGA or the U.S. treasury regulations.

## **27. U.S. resident because of any other reason**

A qualified intermediary (QI) is any foreign intermediary (or foreign branch of a U.S. intermediary) that has entered into a qualified intermediary withholding agreement with the IRS.

## **28. U.S. Reportable Account (FATCA only)**

A Financial Account maintained by a Reporting of HKSAR Financial Institution Financial Institution and held by one or more Specified U.S. Persons or by a Non-U.S. Entity (i.e. a Passive NFFE) with one or more Controlling Persons that is a Specified U.S. Person. An account shall not be treated as a U.S. Reportable Account if such account is not identified as a U.S. Reportable Account after application of the due diligence procedures in Annex I of the Agreement Between Government of the Hong Kong Special Administrative Region of the People’s Republic of China And The Government Of The United States Of America To Improve International Tax Compliance And To Implement FATCA (“Intergovernmental Agreement”).

## **29. Specified U.S. Person (FATCA only)**

The term Specified U.S. Person means any U.S. Person other than those specifically excluded under Article 1(bb) of the Intergovernmental Agreement between U.S. and Government of the Hong Kong Special Administrative Region of the People’s Republic of China.

## **30. U.S. Person (FATCA only)**

A U.S. citizen or resident individual, a partnership or corporation organised in the U.S. or under the laws of the U.S. or any State thereof, a trust if: (i) a court within the U.S. would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust; and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a descendant that is a citizen or resident of the U.S.

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## **Hong Kong**

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Incorporated in Switzerland with limited liability