

Entity Self-Certification Form (CRS – E)

INSTRUCTIONS

Please read these instructions before completing this form

Why complete this form?

Based on the OECD Common Reporting Standard ("CRS"), Financial Institutions ("FIs") are required to collect and report certain information in relation to their customers' tax residency. This form is intended to request information in accordance with local law requirements. If your tax residence is located outside Cyprus, we may be legally obliged to pass on the information included in this form and other financial information with respect to your account(s) held with us, to the Cyprus tax authorities. This form will remain valid unless there is a change in circumstances relating to information, such as your tax status or other mandatory field information that makes this form incorrect or incomplete. In such case you must notify us and provide an updated self-certification form.

Who should complete this form?

Only legal entity customers. In case of an individual customer (natural person), DO NOT use this form. Instead, please complete the 'Individual self-certification' form. Even if you have already provided information in relation to the United States Government's Foreign Account Tax Compliance Act ("FATCA"), you may still need to provide additional information for the CRS as this is a separate regulation.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing the relevant sections of this self-certification form. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

If you are completing the form on the Account Holder's behalf

If you are filling in this form on behalf of someone else. Please tell us in what capacity in which you are signing in Part 4. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

Further Information

Other than giving clarifications on this form, **as a financial institution, we are not allowed to assist you in completing this form or to give any tax-related advice in any other way.** Your tax advisor may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

You can also find out more in relation to CRS on the OECD at www.oecd.org/tax/automatic-exchange/. Additionally, you can find a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested at <http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>.

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Please complete parts 1-3 in BLOCK CAPITALS (Fields marked with * are mandatory)

Part 1 - Identification of Account Holder

- A. Legal Name of Entity/Branch *
- B. Registration Number *
- C. Country of Incorporation *
Or Establishment
- D. Current Residence Address *
(House/Apartment/Suite Name, Number, Street) *
(Town/City/Province/County/State) *
- E. Country *
- F. Postal Code/Zip Code *
- G. Mailing Address
(Please only complete if different
from current address)

Part 2 – Entity Type

1. Financial Institution – Investment Entity
 - a) ☐ Investment Entity located outside of a Reportable Jurisdiction or a Participating Jurisdiction and managed by another Financial Institution (Note: if ticking this box please also complete **Part 3** below)
 - b) ☐ Other Investment Entity
2. ☐ Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company
3. ☐ Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation
If you have ticked 3, please provide the name of the established securities market on which the corporation is regularly traded:

 If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in 3 is a Related Entity of:
4. ☐ Active NFE – a Government Entity, or Central Bank, or an Entity wholly owned by the foregoing Entities
5. ☐ Active NFE – an International Organisation or an Entity wholly owned by the foregoing Entity (for example the United Nations or World Health Organisation)
6. ☐ Active NFE – other than (3)-(5) (for example a start-up NFE or a non-profit NFE)
7. ☐ Passive NFE (Note: if ticking this box please also complete **Part 3** below)

If you have ticked 1 or 2 above, please provide, if held, the Account Holder's Global Intermediary Identification Number ("GIIN") obtained for FATCA purposes.

Part 3 – Controlling Person(s)

(If you have ticked 1(a) or 7 at Part 2, then please:)

1. Indicate the name of any Controlling Person(s) of the Account Holder. If there are no natural person(s) who exercise control of the Entity, then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Full Name	Residential Address	Date of Birth	City and Country of Birth	Tax Identification Number (TIN)	If no TIN available enter Reason A, B or C*

Note: If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official. (See definition of Controlling Person in the Appendix)

2. Complete "Controlling Person tax residency self-certification form" for each Controlling Person.

Part 4 – Country/Jurisdiction of Tax Residence and related Taxpayer Identification Number ("TIN") or functional equivalent

Please complete the following table indicating:

- (i) where the Account Holder is tax resident; and
- (ii) the Account Holder's TIN for each country/jurisdiction indicated.

If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country/jurisdiction in which its principal office is located. If the Account Holder is a tax resident in more than one country/jurisdiction at the same time, please indicate all countries/jurisdictions of tax residence. Please use a separate sheet if the Account Holder is tax resident in more than three countries/jurisdictions.

If a TIN is unavailable, please provide the appropriate **reason A, B or C** where appropriate:

Reason A - The country/jurisdiction where I am liable to pay tax does not issue TINs to its residents

Reason B - The Account Holder is otherwise unable to obtain a TIN or equivalent number

(Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)

Reason C - No TIN is required. (Note. Only select this reason if the authorities of the country/jurisdiction of tax residence entered below do not require the TIN to be disclosed)

Country of Tax Residence	Tax Identification Number (TIN)	If no TIN available enter Reason A, B or C*	Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.
1			
2			
3			

Foreign Account Tax Compliant Act (FATCA)

Is W-8 BEN-E FATCA FORM applicable to you?

☒ YES ☐ NO

If W-8BEN-E form is not the appropriate form for your type of entity (as per the form's instructions) please complete one of the following:

☐ W-8ECI ☐ W-8EXP
☐ W-8IMY ☐ W-9

Part 5 – Declaration and Signature

- I understand that the information supplied by me is covered by the full provisions of the Brokerage as well as any other Agreement signed between myself and WWF Ltd and the respective terms and conditions governing our relationship with WWF Ltd setting out how WWF Ltd may process the information supplied by me.
- I acknowledge that the information contained in this form and information regarding the Account Holder and/or any Reportable Account(s)/Controlling Person(s) may be reported to the Cyprus tax authorities and exchanged with tax authorities of other countries in which the Account Holder may be tax resident pursuant to the respective intergovernmental agreements.
- I certify that I am authorised to sign as the Account Holder in respect of (all) the account(s) to which this form relates.
- I agree that WWF Ltd may collect, process and utilise the Information and may provide, share or disclose the information to WWF Ltd for the purposes under applicable laws and regulations as well as the purposes in the contract, agreement, arrangement, master agreement or transaction documents entered with WWF Ltd.
- I confirm that where I have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates), those persons have been notified and agreed that WWF Ltd may collect, process, utilise, share or disclose their information in accordance with terms and conditions as set out above.
- I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
- I undertake to advise the WWF within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 of this form or causes the information contained herein to become incorrect (including any changes to the information on controlling persons identified in Part 3), and to

provide the Company a suitably updated self-certification form (CRS-E) and Declaration within 90 days of such change in circumstances.

*Signature**

*Full Name**

Date (dd/mm/yyyy)*

*Capacity**

Note: Please indicate the capacity in which you are signing the form. If signing under a power of attorney, please also attach a certified copy of the power of attorney.