

Use only **BLOCK LETTERS** and **BLACK INK** when completing this Form. All fields are mandatory.

Please read the following instructions before completing the Form.

Under the OECD Common Reporting Standard for Common Exchange of Financial Account Information (the CRS), BOS Wealth Management Malaysia Berhad (BOSWM MY) is required to collect certain information about each Account Holder's tax residence status. If you are a tax resident outside the country where your account is held, we may be obliged to share information of the account of which you are an Account Holder with the local tax authority under certain circumstances. The local tax authority may exchange the reported information with the tax authorities in the country or countries in which you are a tax resident.

It is important for you to provide us with complete and accurate responses in this Form. This Form will remain valid unless there is a change in circumstances that makes this Form incorrect or incomplete. In this case, please ensure you advise us within 30 days of any change and provide an updated CRS Self-Certification Form.

To assist you in completing this Form, please refer to a list of selected definitions in the Appendix - Definitions.

If you have any questions on how to define your tax residence status, please visit the OECD website at www.oecd.org/tax/automatic-exchange/ or speak to your tax/legal adviser or local tax authority as BOSWM MY is not in a position to give tax advice.

1 IDENTIFICATION OF ACCOUNT HOLDER

Name Of Corporation

Business Registration No.

Correspondence Address
(Leave blank if records are the same with BOSWM MY's record, otherwise please complete and we will update your address across all your accounts held with us.)

Registered Address

 Please tick if it is the same as the above correspondence address. If so, you do not need to complete your address.

Country of Incorporation / Organisation

2 ENTITY TYPE

Please provide the Account Holder's Status by ticking one of the following boxes from 1A to 1H.

Financial Institution (FI)

- 1A. Depository Institution, Custodial Institution or Specified Insurance Company
- 1B. Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution
(Note: Please complete 2A and 2B below if ticking this box)
- 1C. Other Investment Entity

Non-Financial Entity (NFE)

- 1D. Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is related entity of such a corporation
Please provide the name of an established securities market on which the stock is regularly traded:
- If you are related to a publicly traded corporation, please provide the name of the corporation whose stock is publicly traded and with which you are related:

- 1E. Active NFE – A Governmental Entity or Central Bank
- 1F. Active NFE – An International Organisation
- 1G. Other Active NFE:
- i. Active business
 - ii. Holding company that is a member of a non-financial group
 - iii. Start-up company
 - iv. Company undergoing liquidation or emerging from bankruptcy
 - v. Financial company of a non-financial group
 - vi. Charity or non-profit organisation

- 1H. Passive NFE: A NFE that is not an Active NFE
(Note: Please complete 2A and 2B below if ticking this box)

If you have ticked 1B or 1H above, please complete 2A and 2B

2A. Indicate the name of the Controlling Person(s) of the Account Holder:

2B. Complete SECTION 5 CONTROLLING PERSON(S) for **each** Controlling Person.
Note: If there are no natural person(s) who exercise control of the Account Holder then the Controlling Person will be the natural person(s) who hold the position of senior managing official. (See definition of Controlling Person in Appendix-Definitions.)

3 DECLARATION OF TAX RESIDENCY FOR ENTITY (TO BE COMPLETED FOR ALL TYPES)

The entity is a tax resident of Malaysia **ONLY**.

- Yes (Proceed to section 6)
 No* (Proceed to section 4)

*By ticking "No" the entity could either be: (a) a tax resident of Malaysia and another country(s) OR
 (b) not a tax resident of Malaysia but a tax resident of another country(s)

4 TAX RESIDENCE INFORMATION

Please complete the following table indicating:

- (i) where the Account Holder is tax resident and
 (ii) the Account Holder's Tax Identification Number (TIN) for each country indicated.

If the Account Holder is not a tax resident in any jurisdiction (eg because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country in which its principal office is located.

If the Account Holder is a tax resident in more than three countries, please use a separate sheet.

	Country of Tax Residence	Account Holder's Tax Identification Number (TIN)	If no TIN, indicate reason (Please tick only one)
1			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>
2			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>
3			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>

5 CONTROLLING PERSONS

Controlling Person 1

Full Name

Date of Birth (DD/MM/YYYY) NRIC/Passport No. Nationality

Residential Address

Place of Birth State Country

A. Type of Controlling Person** (Please tick only one)

Legal Person	Trust		Legal Arrangement (Non-trust)	
<input type="checkbox"/> Control by ownership	<input type="checkbox"/> Settlor	<input type="checkbox"/> Beneficiary	<input type="checkbox"/> Settlor-equivalent	<input type="checkbox"/> Beneficiary-equivalent
<input type="checkbox"/> Control by other means (including full POA holder)	<input type="checkbox"/> Trustee	<input type="checkbox"/> Others	<input type="checkbox"/> Trustee-equivalent	<input type="checkbox"/> Others
<input type="checkbox"/> Senior managing official	<input type="checkbox"/> Protector/Enforcer		<input type="checkbox"/> Protector/Enforcer-equivalent	

B. Declaration of Tax Residency:

I am a tax resident of Malaysia **ONLY**.

- Yes
 No* (Proceed to section C)

*By ticking "No" you could either be: (a) a tax resident of Malaysia and another country(s) OR
 (b) not a tax resident of Malaysia but a tax resident of another country(s)

C. Tax residence information:

	Country of Tax Residence	Account Holder's Tax Identification Number (TIN)	If no TIN, indicate reason (Please tick only one)
1			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>

2			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>
3			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>

Controlling Person 2

Full Name

Date of Birth (DD/MM/YYYY) NRIC/Passport No. Nationality

Residential Address

Place of Birth State Country

A. Type of Controlling Person:** (Please tick only one)

	Trust	Legal Arrangement (Non-trust)		
<input type="checkbox"/> Control by ownership	<input type="checkbox"/> Settlor	<input type="checkbox"/> Beneficiary	<input type="checkbox"/> Settlor-equivalent	<input type="checkbox"/> Beneficiary-equivalent
<input type="checkbox"/> Control by other means (including full POA holder)	<input type="checkbox"/> Trustee	<input type="checkbox"/> Others	<input type="checkbox"/> Trustee-equivalent	<input type="checkbox"/> Others
<input type="checkbox"/> Senior managing official	<input type="checkbox"/> Protector/Enforcer		<input type="checkbox"/> Protector/Enforcer-equivalent	

B. Declaration of Tax Residency:

I am a tax resident of Malaysia **ONLY**.

Yes
 No* (Proceed to section C)

*By ticking "No" you could either be: (a) a tax resident of Malaysia and another country(s) OR
(b) not a tax resident of Malaysia but a tax resident of another country(s)

C. Tax residence information:

	Country of Tax Residence	Account Holder's Tax Identification Number (TIN)	If no TIN, indicate reason (Please tick only one)
1			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>
2			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>
3			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>

Controlling Person 3

Full Name

Date of Birth (DD/MM/YYYY) NRIC/Passport No. Nationality

Residential Address

Place of Birth State Country

A. Type of Controlling Person:** (Please tick only one)

	Trust		Legal Arrangement (Non-trust)	
<input type="checkbox"/> Control by ownership	<input type="checkbox"/> Settlor	<input type="checkbox"/> Beneficiary	<input type="checkbox"/> Settlor-equivalent	<input type="checkbox"/> Beneficiary-equivalent
<input type="checkbox"/> Control by other means (including full POA holder)	<input type="checkbox"/> Trustee	<input type="checkbox"/> Others	<input type="checkbox"/> Trustee-equivalent	<input type="checkbox"/> Others
<input type="checkbox"/> Senior managing official	<input type="checkbox"/> Protector/Enforcer		<input type="checkbox"/> Protector/Enforcer-equivalent	

B. Declaration of Tax Residency:

I am a tax resident of Malaysia **ONLY**.

- Yes
 No* (Proceed to section C)

*By ticking "No" you could either be: (a) a tax resident of Malaysia and another country(s) OR
 (b) not a tax resident of Malaysia but a tax resident of another country(s)

C. Tax residence information:

	Country of Tax Residence	Account Holder's Tax Identification Number (TIN)	If no TIN, indicate reason (Please tick only one)
1			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>
2			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>
3			<input type="checkbox"/> Tax residence jurisdiction does not issue TINs to its resident. <input type="checkbox"/> Tax residence jurisdiction does not require the collection of TIN. <input type="checkbox"/> Others <input type="text"/>

6 DECLARATIONS AND SIGNATURE

I/We declare that all particulars and information given in this Form are true and correct and that I/we have not withheld any material facts or information from BOSWM MY. BOSWM MY is entitled to fully rely on such information for all purposes. I/We undertake to furnish BOSWM MY with additional information as BOSWM MY may require at any time and also undertake to inform BOSWM MY of any changes with regard to the particulars stated herein.

I/We acknowledge that the information contained in this Form and information regarding the Account Holder and any reportable account(s) may be provided to the tax authorities of the country in which this account(s) is/are maintained and exchanged with the tax authorities of another country or countries in which the account holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I/We hereby agree to indemnify BOSWM MY, their agents and the Trustee(s) against any actions, proceedings, claims, losses, damages, costs and expenses which may be brought against, suffered or incurred by any or all of them arising either directly or indirectly out of or in connection with BOSWM MY accepting, relying on or failing to act on any instructions given by or on behalf of the account holder unless to the wilful default or negligence of BOSWM MY, their agents or the Trustee(s).

I/We declare that all statements made in this declaration are, to the best of my/our knowledge and belief, correct and complete.

I/We certify that I/we am/are authorised to sign for the Account Holder in respect of all the account(s) to which this Form relates and undertake to notify BOSWM MY within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in this Form or causes the information contained herein to become incorrect or incomplete and to provide BOSWM MY with a suitably updated CRS Self-Certification Form.

<p>Authorised Signatory (1) Date</p>	<p>Authorised Signatory (2) Date</p>
<p>Note: Please indicate the capacity in which you are signing the Form (for example 'Authorised Officer'). If signing under a power of attorney, please also attach a certified copy of the power of attorney.</p>	
<p>Name Of Authorised Officer <input style="width: 90%;" type="text"/></p>	
<p>NRIC/Passport No. <input style="width: 90%;" type="text"/></p>	
<p>Capacity <input style="width: 90%;" type="text"/></p>	

FOR OFFICE USE ONLY

<p>Verified By <input style="width: 80%;" type="text"/> Date <input style="width: 20%;" type="text"/></p>	<p>Received Date Stamp</p>
<p>Processed By <input style="width: 80%;" type="text"/> Date <input style="width: 20%;" type="text"/></p>	

APPENDIX – DEFINITIONS

Note:

These are selected definitions provided to assist you in the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS), the associated Commentary to the CRS, and domestic guidance. This can be found at the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>
If you have any questions, please contact your tax adviser or domestic tax authority. We are not allowed to give tax advice.

“Account Holder” The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

“Active NFE” An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a non-financial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a non-financial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements (a “non-profit NFE”):
 - (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - (ii) it is exempt from income tax in its jurisdiction of residence;
 - (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - (iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE 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 NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - (v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’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 NFE’s jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFEs) may qualify for Active NFE status under FATCA but not Active NFE status under the CRS. “FATCA stands for U.S. provisions commonly known as the Foreign Account Tax Compliance Act, 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-US financial institution and other non-US entities.

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

“Controlling Person(s)” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

**Type of Controlling Person:

Type of Controlling Person	Description
Legal Person – Control by ownership	Individual who exercises control through ownership interest (e.g. owning more than 25% of the company in value or voting power).
Legal Person – Control by other means (including full POA holder)	Individual who exercises control / is entitled to exercise control through other means (e.g. personal connections to persons in positions that possess ownership).
Legal Person – Senior managing official	Includes full power of attorney holders. Individual who holds the position of senior managing official responsible for strategic decisions that fundamentally affect the business practices or general direction of the entity or exercises executive control over the daily or regular affairs of the legal person, or otherwise exercises ultimate control over the management of the Entity.
Trust – Settlor	Settlors are natural or legal persons who transfer ownership of their assets to trustees by means of a trust deed or similar arrangement.
Trust – Trustee	A trustee holds the legal title to the trust property and has a duty to administer and deal with the trust property in the interests of the beneficiaries in accordance with the terms agreed with the settlor upon setup of the trust.
Trust – Protector/Enforcer	A protector enforces and monitors the trustee’s actions, such as overseeing investment decisions or authorising a payment to a beneficiary. An Enforcer performs a similar function in enforcing the objectives of the trust.
Trust – Beneficiary	Beneficiary or member of the class of beneficiaries.
Trust – Other	Other (e.g. individual who exercises control over another entity being the settlor/trustee/protector/enforcer/ beneficiary).
Legal Arrangement (non-trust) – Settlor-equivalent	Individual in a position equivalent/similar to settlor.
Legal Arrangement (non-trust) – Trustee-equivalent	Individual in a position equivalent/similar to trustee.
Legal Arrangement (non-trust) – Protector/Enforcer	Individual in a position equivalent/similar to protector/enforcer.
Legal Arrangement (non-trust) – Beneficiary-equivalent	Individual in a position equivalent/similar to beneficiary or member of the class of beneficiaries.
Legal Arrangement (non-trust) – Other-equivalent	Other (e.g. individual who exercises control over another entity being equivalent/similar to settlor/ trustee/ protector/enforcer/ beneficiary).

“Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

“Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

“Entity” means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

“Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

"Investment Entity" includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) "The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

"Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution" The term "Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution" means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

"Investment Entity managed by another Financial Institution" An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of "Investment Entity".

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

"NFE" is any Entity that is not a Financial Institution.

"Non-Reporting Financial Institution" means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a country's domestic law as a Non-Reporting Financial Institution.

"Participating Jurisdiction" A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

"Participating Jurisdiction Financial Institution" means:

- (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and
- (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

"Passive NFE" Under the CRS a "Passive NFE" means any:

(i) NFE that is not an Active NFE; and

(ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

"Related Entity" An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

"Reportable Account" The term "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.

"Reportable Jurisdiction" is a jurisdiction with which an obligation to provide financial account information is in place.

"Reportable Jurisdiction Person" is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. 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. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

"Reportable Person" is defined as a "Reportable Jurisdiction Person", other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in the above point;
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity that is not a Participating Jurisdiction Financial Institution. Instead, such Investment Entity is treated as Passive NFE's.)

"Resident for tax purposes" Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities 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. 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. A trust is treated as resident where one or more of its trustees is resident. For additional information on tax residence, please talk to your tax adviser or see the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

"Specified Insurance Company" means 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, a Cash Value Insurance Contract or an Annuity Contract.

"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. Further details of acceptable TINs can be found at the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

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 Entities, a business/company registration code/number.

Introduction to Common Reporting Standards (CRS)

- CRS is a new information gathering and reporting standard implemented by participating countries globally.
- Under CRS, we are required to determine your tax residence. This information will be passed to Malaysia's tax authority. If your tax residence(s) is/are outside of Malaysia, the information in this Form may be reported, along with information relating to your accounts, to that country or countries' national tax authority.
- This Form will remain valid unless there is a change in circumstances causing this Form's information to become incorrect or incomplete. In this case, please ensure you advise us within 30 days of any such change and provide an updated CRS Self-Certification Form.
- This Form is intended to request for information consistent with local law requirements.

Please fill this Form only if you represent an entity Account Holder. Do not use this Form for an Account Holder that is an individual. For Individual, use the CRS Self-Certification Form for Individual.

- If the Account Holder is determined to be a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution, please identify the natural person(s) who exercise control over the entity by name in Section 2.2(A) and provide a CRS Self-Certification Form for Controlling Persons for each controlling person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution, even if they also fall into a category of "Non-Reporting Financial Institution." The CRS Self-Certification Form for Controlling Persons may be completed by the Account Holder or the Controlling Person.

Please note that this CRS Self-Certification Form is for CRS purposes only. Its completion is not a substitute for the completion of any IRS Form W-9, Form W-8 or self-certification that may otherwise be required for FATCA or other U.S. tax purposes.