

1 Our account details

Account name

Company Registration no.

Account No(s).

2 Our account reactivation request

Please reactivate all trading accounts maintained with OCBC Securities Private Limited (OSPL) under our name.



➤ **Tick if there is no change in your company information**

We confirm that there is no change in our company information and authorised signatories.

(If there is a change in any company information and/or the authorised signatories for the account(s) maintained with us, we will attach a letter of instruction for updating OSPL and a Director's resolution with the certified documents mentioned below.)

We hereby unconditionally and irrevocably agree with OSPL that we shall not hold OSPL responsible for any loss or damage suffered by us as a result of or otherwise arising in any way whatsoever out of any of our above requests and we shall at all times fully indemnify and save harmless OSPL from and against any and all actions, proceedings, liabilities, claims, demands, charges, costs and expenses of whatever nature which OSPL may at any time and from time to time sustain, incur or suffer by reason of acceding to any of our above requests or otherwise in connection with or arising in any way whatsoever out of, such request.



Attach a certified true copy of

- the identification document (ID)* of all Directors, authorised persons, shareholders, ultimate beneficial owners and persons with executing authority ("Connected Parties");
- Bank Statement, Telephone bill or Utility bill as proof of residential address for the Connected Parties. Applicable if ID of the Connected Parties does not reflect his/her residential address;
- (for Singapore incorporation) ACRA Printout (printed within 2 weeks from date of reactivation request);
- (for foreign incorporation) Register of Directors and Shareholders; and
- (for offshore incorporation) Certificate of incumbency dated less than 6 months from date of reactivation request)

*Identification document of refers to

- For Singaporean and Singapore PR – NRIC
- For Malaysian – Malaysian IC
- For other nationality – Valid passport

Signature(s) of authorised signatories / date

Company stamp

For OSPL's use only

CS	Multiple Account(s)	U.S. Check ☐ N ☐ Y	Change in particulars ☐ N ☐ Y	CRAM Check ☐ Low Risk ☐ Medium Risk (ECDD) ☐ High Risk (ECDD)	OTC / SV Checked By/Date:
ASD	Processed By/Date:	Checked By/Date:	Remark(s):		

**Certificate of Status of Beneficial Owner for
United States Tax Withholding and Reporting (Entities)**

► For use by entities. Individuals must use Form W-8BEN. ► Section references are to the Internal Revenue Code.
► Go to www.irs.gov/FormW8BENE for instructions and the latest information.
► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:

- U.S. entity or U.S. citizen or resident W-9
- A foreign individual W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States (unless claiming treaty benefits) W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) W-8ECI or W-8EXP
- Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY

Instead use Form:**Part I Identification of Beneficial Owner****1** Name of organization that is the beneficial owner**2** Country of incorporation or organization**3** Name of disregarded entity receiving the payment (if applicable, see instructions)**4** Chapter 3 Status (entity type) (Must check one box only):☐ Simple trust☐ Tax-exempt organization☐ Corporation☐ Complex trust☐ Partnership☐ Foreign Government - Controlled Entity☐ Central Bank of Issue☐ Private foundation☐ Estate☐ Foreign Government - Integral Part☐ Grantor trust☐ Disregarded entity☐ International organizationIf you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III. ☐ Yes ☐ No**5** Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)☐ Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).☐ Nonreporting IGA FFI. Complete Part XII.☐ Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.☐ Participating FFI.☐ International organization. Complete Part XIV.☐ Reporting Model 1 FFI.☐ Exempt retirement plans. Complete Part XV.☐ Reporting Model 2 FFI.☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI.☐ Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.☐ Territory financial institution. Complete Part XVII.☐ Excepted nonfinancial group entity. Complete Part XVIII.☐ Sponsored FFI. Complete Part IV.☐ Excepted nonfinancial start-up company. Complete Part XIX.☐ Certified deemed-compliant nonregistering local bank. Complete Part V.☐ Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.☐ Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.☐ 501(c) organization. Complete Part XXI.☐ Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.☐ Nonprofit organization. Complete Part XXII.☐ Certified deemed-compliant limited life debt investment entity. Complete Part VIII.☐ Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.☐ Certain investment entities that do not maintain financial accounts. Complete Part IX.☐ Excepted territory NFFE. Complete Part XXIV.☐ Owner-documented FFI. Complete Part X.☐ Active NFFE. Complete Part XXV.☐ Restricted distributor. Complete Part XI.☐ Passive NFFE. Complete Part XXVI.☐ Excepted inter-affiliate FFI. Complete Part XXVII.☐ Direct reporting NFFE.☐ Sponsored direct reporting NFFE. Complete Part XXVIII.☐ Account that is not a financial account.**6** 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).

City or town, state or province. Include postal code where appropriate.

Country

7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country

Part I Identification of Beneficial Owner *(continued)***8** U.S. taxpayer identification number (TIN), if required _____**9a** GIIN _____**b** Foreign TIN _____**c** Check if FTIN not legally required. ☐**10** Reference number(s) (see instructions) _____**Note:** Please complete remainder of the form including signing the form in Part XXX.**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment☐ Branch treated as nonparticipating FFI.☐ Reporting Model 1 FFI.☐ U.S. Branch.☐ Participating FFI.☐ Reporting Model 2 FFI.**12** Address of disregarded entity or branch (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).

City or town, state or province. Include postal code where appropriate. _____

Country _____

13 GIIN (if any) _____**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)**14** I certify that (check all that apply):**a** ☐ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.**b** ☐ The beneficial owner 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 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 organization☐ 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 treaty☐ Other (specify Article and paragraph): _____**c** ☐ The beneficial owner 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).**15 Special rates and conditions** (if applicable—see instructions):

The beneficial owner is claiming the provisions of Article and paragraph _____

of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part IV Sponsored FFI**16** Name of sponsoring entity: _____**17 Check whichever box applies.**☐ I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

☐ I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part V Certified Deemed-Compliant Nonregistering Local Bank18 ☐ I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts19 ☐ I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20 Name of sponsoring entity: _____

21 ☐ I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
- 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity22 ☐ I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts23 ☐ I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
- Does not maintain financial accounts.

Part X Owner-Documented FFI

Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

24a ☐ (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

Part X Owner-Documented FFI (continued)**Check box 24b or 24c, whichever applies.**

- b** ☐ I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
 - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
 - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c** ☐ I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable (optional, see instructions).

- d** ☐ I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

Part XI Restricted Distributor

- 25a** ☐ (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
 - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
 - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
 - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
 - Does not solicit customers outside its country of incorporation or organization;
 - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
 - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
 - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b** ☐ Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c** ☐ Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Part XII Nonreporting IGA FFI

26 ☐ I certify that the entity identified in Part I:

- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____ . The applicable IGA is a ☐ Model 1 IGA or a ☐ Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
- If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____ . The trustee is: ☐ U.S. ☐ Foreign

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

27 ☐ I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XIV International Organization

Check box 28a or 28b, whichever applies.

28a ☐ I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).

b ☐ I certify that the entity identified in Part I:

- Is comprised primarily of foreign governments;
- Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
- The benefit of the entity's income does not inure to any private person; **and**
- Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XV Exempt Retirement Plans

Check box 29a, b, c, d, e, or f, whichever applies.

29a ☐ I certify that the entity identified in Part I:

- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
- Is operated principally to administer or provide pension or retirement benefits; **and**
- Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.

b ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- No single beneficiary has a right to more than 5% of the FFI's assets;
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
 - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
 - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
 - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
 - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.

c ☐ I certify that the entity identified in Part I:

- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
- Has fewer than 50 participants;
- Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
- Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
- Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
- Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

Part XV Exempt Retirement Plans *(continued)*

- d ☐ I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e ☐ I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f ☐ I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

- 30 ☐ I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity;
 - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
 - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
 - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; **and**
 - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVII Territory Financial Institution

- 31 ☐ I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

Part XVIII Excepted Nonfinancial Group Entity

- 32 ☐ I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XIX Excepted Nonfinancial Start-Up Company

- 33 ☐ I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
 - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
 - Is investing capital into assets with the intent to operate a business other than that of a financial institution; **and**
 - Does not function (or hold 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.

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34 ☐ I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____;
 - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

Part XXI 501(c) Organization

35 ☐ I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; **or**
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

Part XXII Nonprofit Organization

36 ☐ I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or 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 an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

37a ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).

b ☐ I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
- The name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE

38 ☐ I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business;
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
 - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE

39 ☐ I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

40a ☐ I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

- b** ☐ I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c** ☐ I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

Part XXVII Excepted Inter-Affiliate FFI

41 ☐ I certify that the entity identified in Part I:

- Is a member of an expanded affiliated group;
- Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
- Does not make withholdable payments to any person other than to members of its expanded affiliated group;
- Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
- Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

42 Name of sponsoring entity: _____

43 ☐ I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Part XXX Certification

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:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **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 the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here 

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

All information is required unless otherwise stated

OCBC Securities Private Limited ("OSPL") does not and cannot provide any tax advice.
Please consult a professional tax adviser on your tax residency relating to CRS and/or FATCA.

Name of Account Holder ➤ As in our records

Business Registration no.

Country of Incorporation

Account number(s).

Registered address

☐ Refer to the attached ACRA Business profile **OR** ☐ Refer to the address below

Country

Postal code

1 Entity Type ➤ Please select only one below that best describe the Entity

Financial Institution ¹ (FI)	CRS Status
☐ A(i). Investment Entity located in a <u>Non-Participating Jurisdiction</u> and managed by another Financial Institution ➤ Indicate the name of any Controlling Person(s) of the Account Holder below: 1 2 3 4 <i>(Note: Please refer to the Appendix for the definition of Controlling Person.)</i>	FI – Investment Entity (Non-Participating) Complete "Tax Residency Self-Certification (Controlling Person)" form for each Controlling Person
☐ A(ii). Other Investment Entity	FI – Investment Entity (Participating)
☐ B. Depository Institution, Custodial Institution or Specified Insurance Company	FI

Non-Financial Entity (NFE)	CRS Status
☐ C. Publicly Listed Company and its Related Entity (i) A corporation the stock of which is regularly traded on an established securities market, or (ii) A Related Entity of such a corporation If yes, please indicate the required information below: ➤ Name of the established securities market ➤ If Account Holder is a Related Entity, the name of the corporation it is a Related Entity of 	Active NFE
☐ D. A Government Entity or Central Bank	
☐ E. An International Organisation	
☐ F. Active NFE – Please refer to the appendix under 'Active NFE' for information on how to determine if you are an Active NFE.	
☐ G. Passive NFE – an entity not classified within groups (C - F). ➤ Indicate the name of any Controlling Person(s) of the Account Holder below: 1 2 3 4 <i>(Note: Please refer to the Appendix for the definition of Controlling Person.)</i>	Passive NFE Complete "Tax Residency Self-Certification (Controlling Person)" form for each Controlling Person

2 Tax Residency² Declaration

What is the Account Holder's Country(ies) of Tax Residence?

☐ **Singapore**

➤ Refer to business registration number for the taxpayer identification number (TIN).

If not, please specify _____

☐ **United States of America**

➤ Please also provide us with a completed **W9** form.

☐ **Other Countries**

➤ Please provide information of other tax residency(s) in the table below.

Country	TIN	If TIN is not available, select a reason
		☐ TIN is not issued by country ☐ TIN is not required by country ☐ Unable to obtain a TIN ➤ Provide reason _____

Country	TIN	If TIN is not available, select a reason
		☐ TIN is not issued by country ☐ TIN is not required by country ☐ Unable to obtain a TIN ➤ Provide reason _____

Country	TIN	If TIN is not available, select a reason
		☐ TIN is not issued by country ☐ TIN is not required by country ☐ Unable to obtain a TIN ➤ Provide reason _____

If the Account holder is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please indicate that on the textbox above and provide its place of effective management or country in which its principal office is located.

If the Account holder has more than three countries/jurisdictions, please complete an additional form.

3 Country of address outside Tax Residency

If the country(ies) of any of the addresses below differ from the Tax Residency(ies) declared, please provide an explanation.

(E.g. Tax Residency declared as Singapore, but country of incorporation is Malaysia)

Country of Address	Explanation
Country of incorporation / registration	
Country of Mailing Address	
Country of domicile (place of business)	
Country of Trustee address (applicable only when entity is a trust)	

Notes:

1. **Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

(a) **Custodial Institution** means any entity that holds, as a substantial portion of its business, financial assets for the account of others.

(b) **Depository Institution** means any entity that accepts deposits in the ordinary course of a banking or similar business.

(c) **Investment Entity** means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the three following activities or operations for or on behalf of a customer:

- trading in money market instruments; 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 funds or money on behalf of other persons.

(d) **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.

2. Tax residency is defined by each country's local tax laws. This may be dependent on factors including, but not limited to, nationality, physical presence, employment and place of abode.

Guidance on tax residency is also available at the following link: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

4 Declaration and Authorisation

1. I/We declare that the information provided in this Certification Form is true, complete and correct to the best of my/our knowledge and belief. I/We authorise OSPL to update its records within the information provided by me/us in this Certification Form. I/We also undertake to keep OSPL informed in writing within 30 days of any changes in circumstances that may cause any of the information in this Certification Form to become incorrect or incomplete and also undertake to provide any other additional information as may be required by OSPL and/or applicable law.
2. I/We agree and consent to the terms of OSPL's (i) Data Protection Policy, (ii) FATCA Policy and (iii) CRS Policy, available at www.iocbc.com/security-privacy or upon request, which may require the reporting of information supplied by me/us to relevant tax authorities.
3. The persons named and signing below are duly authorised to complete and sign this Certification Form for and on behalf of the Entity and to submit this Certification Form to OSPL.
4. I/We consent to the collection, use, and disclosure of my/our personal data by OCBC Securities and its related corporations (collectively, "OCBC Group"), their agents, and their authorised service providers for the purposes of this form, and any other applicable purposes set out in the OCBC Securities' Data Protection Policy available at iOCBC Website > Security, Privacy and Policies > Data Protection Policy ("Purposes").

Where I/we have provided the personal data of other individuals to OCBC Group, I/we confirm that I/we have obtained the consent from such individuals for the collection, use, and disclosure of their personal data to OCBC Group for the Purposes.

Signature of Authorised Signatory (As per OSPL's signing record) / Date	Signature of Authorised Signatory (As per OSPL's signing record) / Date	Company Stamp (if applicable)
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Name of Authorised Signatory:

Name of Authorised Signatory:

NRIC/Malaysian IC/Passport:

NRIC/Malaysian IC/Passport:

For OSPL's use only			
CODD	Multiple Account(s)		OTC / SV & checked by & date:
SODM	Processed By/Date:	Checked By/Date:	Remarks(s):

Introduction to Common Reporting Standard (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 form will remain valid unless there is a change in circumstances causing this form's information to become incorrect. In such events, please notify us in writing within 30 days and subsequently provide any other additional information as may be required by OSPL and/or applicable law.
- This form is intended to request information consistent with local law requirements.

Please complete this form where you need to self-certify on behalf of an entity account holder.

- If you are an individual account holder, do not complete this form. Instead, please complete a "*Tax Residency Self-Certification (Individual)*" form.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction

- Please provide information on the Controlling Person(s) by completing a "*Tax Residency Self-Certification (Controlling Person)*" form 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 as well as Passive NFEs. The forms are located at <http://www.iocbc.com/>.

Only Authorised Signatory(ies) of the Entity can sign:

- Please complete particulars for authorised signatory(ies) in part 4.

We are unable to offer tax advice.

Your tax adviser 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 residence.

You can also find out more, including a list of countries that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal. The website link can be found in the appendix.

Appendix – Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with 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 [OECD automatic exchange of information portal](http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm):

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

The selected summaries are derived from OECD’s definitions. Individual countries may have different or additional definitions for each term. Please refer to the respective country’s definition of each term if in doubt.

“Account Holder”

The “Account Holder” is the entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. For example, if Example Pte Ltd is acting through power of attorney for Illustration Pte Ltd’s account, Illustration Pte Ltd is the Account Holder. 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, and such other person is treated as holding the account.

“Active NFE”

An NFE (Non-Financial Entity) is an Active NFE if it meets any one of the criteria (a – h) listed below. If not, it is considered a Passive NFE.

- 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 country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its country 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 country 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 country 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 country 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 country of residence or any political subdivision.

"Controlling Person(s)"

The natural person(s) who exercise control over an entity. The term's definition is consistent with "beneficial owner" as described in the Financial Action Task Force Recommendations.

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.

In the case of a legal arrangement other than a trust, "Controlling Person(s)" means persons in equivalent or similar positions.

"Custodial Institution"

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"

Any Entity that accepts deposits in the ordinary course of a banking or similar business.

"Entity"

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"

An Entity that is any of the following:

1. "Custodial Institution"
2. "Depository Institution"
3. "Investment Entity"
4. "Specified Insurance Company".

"Investment Entity"

The term "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"

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'.

“NFE”

An “NFE” is any Entity that is not a Financial Institution.

“Participating Jurisdiction”

A country with which an 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 and that is identified in a published list.

“Participating Jurisdiction Financial Institution”

Refers to (i) any Financial Institution that is tax resident in a Participating Jurisdiction and (ii) any branch of a Financial Institution that is located in such Participating Jurisdiction.

“Passive NFE”

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.

“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.

“Reportable Account”

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”

A country with which an obligation to provide financial account information is in place and that is identified in a published list.

“Reportable Jurisdiction Person”

A 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.

“Reportable Person”

A “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 clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; *or*
- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE’s.)

“Resident for tax purposes”

Generally, an Entity will be resident for tax purposes in a country if, under the laws of that country (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 country. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

“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, 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 country to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such country. An example of tin would be the registration number for Singapore tax resident entities. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some countries do not issue a TIN. However, these countries 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.

All information is required unless otherwise stated

OCBC Securities Private Limited ("OSPL") does not and cannot provide any tax advice.
Please consult a professional tax adviser on your tax residency relating to CRS and/or FATCA.

Name of Entity ➤ *As in our records*

Business Registration no.

Account number(s).

NRIC/Malaysia IC/Passport no. ➤ *Please attach a copy*

Nationality

Country

Postal code

1 Controlling Person¹ Details

Name of Controlling Person

Date of Birth ➤ DD/MM/YYYY

 / /

Residential address

Country

Postal code

2 Type of Controlling Person

➤ *Please select only one*

Legal Person	Trust	Legal Arrangement (non-trust)
☐ Control by ownership	☐ Settlor ☐ Protector	☐ Settlor-equivalent ☐ Protector -equivalent
☐ Control by other means	☐ Trustee ☐ Beneficiary	☐ Trustee-equivalent ☐ Beneficiary -equivalent
☐ Senior managing official	☐ Others ➤	☐ Others-equivalent ➤

3 Tax Residency² Declaration

What is the Controlling Person's Country(ies) of Tax Residence?

☐ Singapore

➤ Refer to NRIC for Taxpayer Identification Number ("TIN").
If NRIC is not the TIN, please specify:

☐ United States of America³ ➤ Social Security No. ("SSN")

 - -
☐ Other Countries

➤ *Please provide information of other tax residency(ies) in the table below.*

If the Controlling Person was born in the U.S. but is no longer a U.S. Tax Resident, please provide the following documents:

- Certificate of loss of nationality of the U.S.
- Form I-407

Country	TIN	If TIN is not available, select a reason
		☐ TIN is not issued by country ☐ TIN is not required by country ☐ Unable to obtain a TIN ➤ <i>Provide reason</i>

Country	TIN	If TIN is not available, select a reason
		☐ TIN is not issued by country ☐ TIN is not required by country ☐ Unable to obtain a TIN ➤ <i>Provide reason</i>

Country	TIN	If TIN is not available, select a reason
		☐ TIN is not issued by country ☐ TIN is not required by country ☐ Unable to obtain a TIN ➤ <i>Provide reason</i>

If the Controlling Person has more than three countries/jurisdictions, please complete an additional form.

4 Country of residential address outside Tax Residency

Please explain why below.

- ☐ This is one of the Controlling Person's many addresses
- ☐ This is the address of a trusted person (e.g. family member, relative, personal assistant)
- ☐ This is a temporary address (e.g. for studies, work)
- ☐ Others *please specify here*
- _____

Please provide one of the following documents from **ALL** of the countries which the Controlling Person is a tax resident of:

- Passport
- National identity card
- Government issued identity document⁴

5 Declaration and Authorisation

1. I/We declare that the information provided in this Certification Form is true, complete and correct to the best of my/our knowledge and belief. I/We authorise OSPL to update its records within the information provided by my/us in this Certification Form. I/We also undertake to keep OSPL informed in writing within 30 days of any changes in circumstances that may cause any of the information in this Certification Form to become incorrect or incomplete and also undertake to provide any other additional information as may be required by OSPL and/or applicable law.
2. I/We agree and consent to the terms of OSPL's (i) Data Protection Policy, (ii) FATCA Policy and (iii) CRS Policy, available at www.iocbc.com/security-privacy or upon request, which may require the reporting of information supplied by me/us to relevant tax authorities.
3. The persons named and signing below are duly authorised to complete and sign this Certification Form for and on behalf of the Entity and the Controlling Person(s) (if applicable) and to submit this Certification Form to OSPL.
4. I/We consent to the collection, use, and disclosure of my/our personal data by OCBC Securities and its related corporations (collectively, "OCBC Group"), their agents, and their authorised service providers for the purposes of this form, and any other applicable purposes set out in the OCBC Securities' Data Protection Policy available at [iOCBC Website > Security, Privacy and Policies > Data Protection Policy \("Purposes"\)](#).

Where I/we have provided the personal data of other individuals to OCBC Group, I/we confirm that I/we have obtained the consent from such individuals for the collection, use, and disclosure of their personal data to OCBC Group for the Purposes.

Signature of Authorised Signatory (As per OSPL's signing record) / Date	Signature of Authorised Signatory (As per OSPL's signing record) / Date	Company Stamp (if applicable)

Name of Authorised Signatory:

NRIC/Malaysian IC/Passport:

Name of Authorised Signatory:

NRIC/Malaysian IC/Passport:

Notes:

1. **Controlling Person** is a natural person who exercises control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("NFE") then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).
2. Tax residency is defined by each country's local tax laws. This may be dependent on factors including, but not limited to, nationality, physical presence, employment and place of abode. Guidance on tax residency is also available at the following link: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>
3. Definition of 'U.S. Tax Resident'
 - A citizen or permanent resident of the United States (e.g. US Green Card holder or someone who meets the requirements to be considered a resident under the 'substantial presence test'); or
 - Any other person that is not a foreign person (as defined under US federal tax law).
4. Government issued document may include any documents issued by the local law for the purposes of identification and may vary for different jurisdictions. This may include driving license, employment/residence pass and birth certificate.

For OSPL's use only				
CODD	Multiple Account(s)	U.S. person? ☐ N ☐ Y	If no, any US indicia? U.S. Nationality Y / N U.S. Place of birth Y / N U.S. contact / add Y / N	OTC / SV & checked by & date:
SODM	Processed By/Date:	Checked By/Date:	Remarks(s):	

Introduction to Common Reporting Standard (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 Singapore's tax authority. If your tax residence(s) is/are outside of Singapore, 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. In such events, please notify us in writing within 30 days and subsequently provide any other additional information as may be required by OSPL and/or applicable law.
- This form is intended to request information consistent with local law requirements.

Please fill in this form if the account holder is a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

- For multiple Controlling Persons, use a separate form for each individual.
- Where you need to self-certify on behalf of an entity account holder, do not use this form. Instead, fill in a "*Tax Residency Self-Certification (Entity)*" form. Similarly, for individuals, please fill in a "*Tax Residency Self-Certification (Individual)*" form instead. The forms are located at <http://www.iocbc.com/>.

Only Authorised Signatory(ies) of the Entity can sign:

- Please provide necessary details of the authorised signatory(ies) after signing in Part 5.

We are unable to offer tax advice.

Your tax adviser 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 residence.

You can also find out more, including a list of countries that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal. The website link can be found in the appendix.

Appendix – Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with 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 [OECD automatic exchange of information portal](http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm):

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

The selected summaries are derived from OECD’s definitions. Individual countries may have different or additional definitions for each term. Please refer to the respective country’s definition of each term if in doubt.

“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. For example, if John is acting through power of attorney for Alan’s account, Alan is the Account Holder. 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, and such other person is treated as holding the account. For joint accounts, both persons are Account Holders.

“Controlling Person(s)”

“Controlling Persons” 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 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

Type of controlling person and its definition is listed as below:

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	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	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.
Trust – Settlor	Settlers 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 set up of the trust.
Trust – Protector	A protector enforces and monitors the trustee’s actions, such as overseeing investment decisions or authorising a payment to a beneficiary.
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/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-equivalent	Individual in a position equivalent/similar to protector.
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/beneficiary).

“Entity”

The term “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).

“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.

“Participating Jurisdiction”

A country (i) with which an agreement is in place pursuant to which it will provide the information set out in the Common Reporting Standard and required for the automatic exchange of financial account information, and (ii) which is identified in a published list.

“Reportable Jurisdiction”

A country (i) with which an agreement is in place pursuant to which there is an obligation to provide financial account information set forth in the Common Reporting Standard, and (ii) which is identified in a published list.

“Reportable Person”

An individual who is tax resident in a Reportable Jurisdiction under the laws of that country.

“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 country to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such country. Examples of TINs include the NRIC / FIN number for Singapore tax resident individuals. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some countries do not issue a TIN. However, these countries 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.