

KYC FORM

This form should be read in conjunction with the accompanying scheme document dated 6 September 2024 (the “**Scheme Document**”). Capitalised terms used but not defined in this form shall (unless the context requires otherwise) have the definitions given to them in the Scheme Document, a copy of which has been made available to all HL Shareholders.

This form must be completed by eligible Scheme Shareholders who wish to elect for the Alternative Offer, regardless of whether they hold their HL Shares in certificated or uncertificated form. Please complete and return a copy of this form as soon as possible and, in any event, so as to be received by Equiniti by post at Equiniti Limited, Corporate Actions, Aspect House, Spencer Road, Lancing, United Kingdom, BN99 6DA by no later than the Election Return Time, being 1.00 p.m. on the Business Day prior to the date of the Court Hearing.

Failure to deliver KYC information in a form satisfactory to Bidco (in its sole discretion) prior to the Election Return Time will result in your purported election for the Alternative Offer being treated as invalid by Bidco and, in such circumstances, you will only be entitled to receive the Cash Consideration for the Scheme Shares you hold in accordance with the terms of the Cash Offer.

This KYC form is provided solely for the purpose of collecting preliminary KYC Information regarding eligible Scheme Shareholders electing for the Alternative Offer (in respect of themselves or, if applicable, in respect of any Underlying Holder(s)). Following receipt of the duly completed KYC form and supporting documents, Bidco, any of its advisers or Equiniti may contact the relevant eligible Scheme Shareholder(s) to request further KYC Information. The nature of any further KYC Information to be provided by eligible Scheme Shareholders that wish to elect for the Alternative Offer will be confirmed by or on behalf of Bidco in its sole discretion.

- Eligible Scheme Shareholders who are natural persons should refer to Part (A) below.
- Eligible Scheme Shareholders who are body corporates should refer to Part (B) below.
- Eligible Scheme Shareholders who are limited partnerships should refer to Part (C) below.
- Eligible Scheme Shareholders who are trusts or unit trusts should refer to Part (D) below.
- Eligible Scheme Shareholders holding HL Shares as a nominee on behalf of an Underlying Holder should refer to Part (E) below.

Additionally, Bidco and Topco reserve the right to treat any email address and registered/residential address provided as the email address and registered/residential address for notices under the terms of the Topco Shareholders’ Agreement.

If you have any questions about this KYC form, please telephone Equiniti on +44 (0) 371 384 2050. Lines are open between 8.30 a.m. and 5.30 p.m. (London time) Monday to Friday (excluding public holidays in England and Wales). For deaf and speech impaired shareholders, calls are welcomed via Relay UK. Please see www.relayuk.bt.com for more information. Calls

to the helpline from outside the UK will be charged at applicable international rates. Different charges may apply to calls from mobile telephones and calls may be recorded and randomly monitored for security and training purposes. Please note no advice on the Acquisition or the Scheme (including the Alternative Offer) or the merits of any of the foregoing, nor any legal, taxation or financial advice, can be given.

Part (A) - Natural persons

Eligible Scheme Shareholders who are natural persons must:

- complete Section 1 (*Natural Persons*); and
- complete Appendix 1 (*Self-Certification Form – Individuals*)³.

Part (B) - Body corporates

Eligible Scheme Shareholders that are body corporates must:

- complete Section 2 (*Body Corporates*); and
- complete Appendix 2 (*Self-Certification Form – Entity*)³.

Part (C) – Limited partnerships

Eligible Scheme Shareholders that are limited partnerships must:

- complete Section 3 (*Limited Partnerships*); and
- complete Appendix 2 (*Self-Certification Form – Entity*)³.

Part (D) – Trusts and unit trusts

Eligible Scheme Shareholders that are trusts or unit trusts must:

- complete Section 4 (*Trusts and Unit Trusts*);
- if a trustee of such trust or unit trust is a natural person, complete rows 1 to 3 (inclusive) of Section 1 (*Natural Persons*) in respect of such trustee;
- if a trustee of such trust or unit trust is a body corporate, complete rows 1 to 4 (inclusive) of Section 2 (*Body Corporates*) in respect of such trustee; and
- complete Appendix 2 (*Self-Certification Form – Entity*)³.

Part (E) - Nominee companies

Eligible Scheme Shareholders holding HL Shares as nominee on behalf of another person must:

- in respect of itself, complete Section 5 (*Nominees*); and

- if the nominee is an individual, complete Appendix 1 (*Self-Certification Form – Individuals*), or, if the nominee is an entity, complete Appendix 2 (*Self-Certification Form – Entity*)³; and
- if the relevant Underlying Holder (who is electing to receive the Alternative Offer) is a natural person, complete Section 1 (*Natural Persons*) in respect of such Underlying Holder; or
- if the relevant Underlying Holder (who is electing to receive the Alternative Offer) is a body corporate, complete Section 2 (*Body Corporates*) in respect of such Underlying Holder; or
- if the relevant Underlying Holder (who is electing to receive the Alternative Offer) is a limited partnership, complete Section 3 (*Limited Partnerships*) in respect of such Underlying Holder; or
- if the relevant Underlying Holder (who is electing to receive the Alternative Offer) is a trust or a unit trust, complete Section 4 (*Trusts and Unit Trusts*) in respect of such Underlying Holder.

Eligible Scheme Shareholders holding HL Shares as nominee (or by way of similar arrangement) on behalf of more than one Underlying Holder should make copies of this form and return one form in respect of each Underlying Holder. Where an Eligible Scheme Shareholder holds as nominee (or by way of similar arrangement) on behalf of more than one Underlying Holder, the invalidity of an election made, or failure to provide the required KYC Information, in respect of one Underlying Holder will not impact the validity of an election made on behalf of another Underlying Holder.

Notes

- ¹ A politically exposed person is an individual who is, or has been, entrusted with prominent public functions by an international organisation or by a state and such person's family members or close associates.
- ² TMF Group B.V. (and/or its subsidiaries and affiliates from time to time) is acting as an adviser to Bidco in connection with the Scheme Document and the processing of KYC Information. The TMF Group's GDPR Terms and Conditions are included in the Schedule to this KYC form. Please write 'Yes' or 'Confirmed' where prompted to confirm your acceptance of such terms.
- ³ Supporting notes are included in each Appendix to assist with the population of the self-certification form(s).

Section 1: Natural Persons

Full name	
Any previous names	
Residential address	
Date of birth	
Place and country of birth	
Nationalities <i>(please include all nationalities if more than one)</i>	
Confirmation of whether the individual is a politically exposed person ¹	
Contact email address	
Contact telephone number	
Occupation	
Passport or national identity number	
Confirmation of agreement to TMF Group's GDPR Terms and Conditions ²	

Section 2: Body Corporates

Company name	
Jurisdiction of incorporation	
Date of incorporation	
Company registration number	
Registered office address	
Contact email address	
Contact telephone number	
Confirmation of agreement to TMF Group's GDPR Terms and Conditions ²	

Section 3: Limited Partnerships

Name of general partner	
Name of limited partnership	
Incorporation number of general partner	
Registration number of limited partnership	
Country of establishment of general partner	
Country of establishment of limited partnership	
Date of registration	
Contact email address	
Contact telephone number	
Confirmation of agreement to TMF Group's GDPR Terms and Conditions ²	

Section 4: Trusts and Unit Trusts

Name of trust	
Name(s) of trustee(s)	
Registered address	
Date of establishment	
Country of establishment	
Contact email address	
Contact telephone number	
Confirmation of agreement to TMF Group's GDPR Terms and Conditions ²	

Section 5: Nominees

Company name	
Registered address	
Jurisdiction of incorporation	
Company registration number	
Name of relevant Underlying Holder	
Contact email address	
Contact telephone number	
Confirmation of agreement to TMF Group's GDPR Terms and Conditions ²	

Schedule – TMF Group’s GDPR Terms and Conditions

Terms and Conditions

Data Protection Statement

For the purposes of this statement:

“**Administered Entity**” means and includes any corporation, company, partnership, trust, association or other person for, and in relation to which, TMF or any member of the TMF Group provides (or may in the future provide) any service from time to time.

“**Governmental Person**” means any (or any quasi-) regulatory, police, judicial, taxation, governmental or administrative body or person, or any stock exchange or regulated market.

“**TMF Group**” means TMF Group B.V. and all its subsidiaries and affiliates from time to time.

The information which you provide (together with any other information supplied from time to time in connection with the Purposes below) (the “**Information**”) which relates to you, the Applicant for Business or a third party individual (“**personal data**”) will be dealt with in accordance with the TMF Group – Personal Data Protection Policy a copy of which can be found on the TMF Group web site. Please note that such policy may be updated from time to time without notice to you. The Information will be held and processed by TMF and any member of the TMF Group, for the following purposes (the “**Purposes**”):

- (a) verifying your identity (or that of any third party individual named) and the identity of any Applicant for Business (and/or its controllers, owners or beneficial owners) for the purpose of complying with the statutory and regulatory requirements of TMF, any Administered Entity or any member of the TMF Group in relation to anti-money laundering and countering of the financing of terrorism legislation in force in Jersey, Guernsey or elsewhere from time to time;
- (b) evaluating and complying with any legal, regulatory and/or tax requirements in respect of TMF, any Administered Entity or any member of the TMF Group;
- (c) carrying out the activities of any Administered Entity (including, but not limited to, opening bank accounts for any Administered Entity) and (if applicable) administering the Applicant for Business’s investment in any Administered Entity;
- (d) meeting the legal, regulatory, reporting and/or financial obligations of TMF, any Administered Entity, any functionary of any Administered Entity or any member of the TMF Group whether in Jersey, Guernsey or elsewhere; and
- (e) any purpose ancillary to the management and operation of TMF, any Administered Entity or any member of the TMF Group (including, but not limited to, financial and operational management and reporting, risk management, legal and regulatory compliance and client service management).

Where appropriate for the Purposes, TMF, any Administered Entity or any member of the TMF Group may:

- (a) disclose Information to:
 - a. any Administered Entity;
 - b. other members of the TMF Group;
 - c. banks or investment advisers providing services to an Administered Entity;
 - d. third party service providers or agents of any member of the TMF Group; and/or
 - e. any Governmental Person; and
- (b) transfer personal data outside of the European Economic Area (“**EEA**”) to countries or territories which do not offer the same level of protection for personal data as Jersey or Guernsey. You and/or the Applicant for Business confirm you have informed and have obtained the consent of any third party individual to whom the Information relates to the disclosure and use of such Information in accordance with these provisions.

Confirmation

By providing the Information you agree that:

- (a) all the Information provided is correct and not misleading in any manner;
- (b) you will promptly inform TMF in the event any of the Information provided changes;
- (c) where you have provided Information on behalf of any third party that you, or the Applicant for Business, have procured the express consent of such third party to their Information:
 - a. being disclosed to TMF, any Administered Entity or any member of the TMF Group; and
 - b. being held, processed and/or transferred by TMF, any Administered Entity or any member of the TMF Group in the manner and for the Purposes above.
 - c. you agree to supply any reasonable additional information or supporting documentation requested by TMF or any member of the TMF Group from time to time in order to ensure compliance with the legal and regulatory obligations placed upon TMF, any Administered Entity or any member of the TMF Group.

Appendix 1

Self-Certification Form - Individual

FATCA and CRS Individual Self-Certification Form

Introductory Note

Under applicable information exchange regimes, we may be required to report certain information on individuals to relevant competent authorities. You are required to provide complete and accurate information on this form, failure to do so may result in being reported as undocumented (non-compliant).

Supporting notes have been provided which outline the defined terms used in this form. For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in completing this form, you should seek qualified professional assistance.

Part 1 – Account Holder Information

First name and middle name(s): _____

Last name: _____

Permanent residence address:

Property Name/Number: _____

Street: _____

Town/City/Province/State: _____

Post Code: _____

Country: _____

Mailing address:

Property Name/Number: _____

(If different to permanent address)

Street: _____

Town/City/Province/State: _____

Post Code: _____

Country: _____

Date of birth (dd-mm-yyyy):

D	D	/	M	M	/	Y	Y	Y	Y
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Place of birth:

City/Town: _____

Country: _____

Part 2 – U.S. Person¹ Declaration

(a) The individual **is not** a 'U.S. Person' (please proceed to Part 3 – Tax Residence)

(b) The individual **is** a 'U.S. Person' (please proceed to Part 3 – Tax Residence)

Part 3 – Tax Residence

Please complete the following table indicating:

- (a) all country(ies)/jurisdiction(s) in which the Account Holder is resident for tax purposes; and
- (b) the Account Holder's associated Taxpayer Identification Number ("TIN") or functional equivalent for each country/jurisdiction indicated.

Country/jurisdiction of tax residence	TIN	If no TIN available, please provide an explanation below

¹ Please refer to CVCs 'FATCA and CRS Individual Self-Certification – Supporting Notes' for the 'U.S. Person' definition

Part 4 – Certification

I acknowledge that the information contained in this form and information regarding my account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which I am tax resident where those countries have entered into agreements to exchange financial account information.

I declare that all statements made in the declaration are, to the best of my knowledge and belief, correct and complete. I agree that I will submit a new form within 30 days if any certification of this form becomes incorrect.

Signature:

Print name of signer:

Capacity *(if not signed by the Account Holder)*:

Date *(dd-mm-yyyy)*:

D	D	/	M	M	/	Y	Y	Y	Y
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For more information on how CVC manages your personal data, please see our privacy policy here: <https://www.cvc.com/privacy-policy>

CVC

CVC FATCA and CRS Individual Self-Certification – Supporting Notes

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Individual Self-Certification – Supporting Notes

Part 1 – Account Holder Information

The term “*Account Holder*” (individual) means the individual listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person (individual or entity), other than a Financial Institution, holding a Financial Account for the benefit of another individual as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances, the individual on behalf of whom the other person is acting is treated as the Financial Account Holder. For example, in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the individual Account Holder. With respect to a jointly held account, each joint account holder is treated as an individual Account Holder.

First name and middle name(s): Provide the first name and middle name(s) (if applicable) of the Account Holder.

Last name: Provide the last name of the Account Holder.

Permanent residence address: Provide the full permanent residence address of the Account Holder (including property name/number, street, town/city/province/state, postcode, and country). Do not use a P.O box or an ‘in care of’ address.

Mailing address: Provide the mailing address of the Account Holder (if different to permanent address).

Date of birth: Provide the date of birth of the Account Holder (in the format dd-mm-yyyy).

Place of birth: Provide the place of birth of the Account Holder (including the city/town and country). Please note, abbreviations may be used (e.g., United Kingdom and “UK”, United States and “US”, etc. can be used interchangeably).

Part 2 – U.S. Person Declaration

Please tick to confirm whether or not the Account Holder is a “*U.S. Person*”.

For FATCA purposes, an individual Account Holder is deemed a “*U.S. Person*” if they are a citizen and/or resident (as defined below) of the United States for tax purposes.

The term “*U.S. Citizen*” is defined as:

- An individual born in the United States;
- An individual whose parent is a United States citizen;
- A former alien who has been naturalised as a United States citizen; or
- An individual born in Puerto Rico, Guam, or the United States Virgin Islands.

The term “*U.S. Resident*” includes (but is not limited to) Account Holders that meet one of the following tests for the relevant calendar year:

- (1) Substantial presence test¹
- (2) “*Green card*” test²

If unsure on whether the Account Holder is considered as “U.S. Person”, please seek qualified professional assistance.

¹ For further detail on the substantial presence test, please visit: <https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>

² For further detail on the “green card” test, please visit: <https://www.irs.gov/individuals/international-taxpayers/us-tax-residency-green-card-test>

Part 3 – Tax Residence

Please indicate all country(ies)/jurisdiction(s) in which the Account Holder is resident for tax purposes and provide the associated Taxpayer Identification Number (“TIN”) or functional equivalent that has been issued to the Account Holder by the relevant competent authority. For further information on TINs issued in specific jurisdictions (e.g., where to find the TIN, TIN structure, etc.), please refer to the OECD guidance³.

If no TIN available, please provide an appropriate explanation in the table.

If the Account Holder is resident in more than three countries/jurisdictions, please also provide an additional ‘*FATCA and CRS Individual Self-Certification Form*’.

Please note, legislation requires Financial Institutions to collect certain information regarding each Account Holder’s tax residence(s) and determine whether they are obliged to submit certain account information to the relevant competent authorities.

Part 4 – Certification

Please sign and date (in the format dd-mm-yyyy) the certification and provide the print name of signer and the capacity under which the individual is signing (if not signed by the Account Holder). If signing under a Power of Attorney (“PoA”) please also attach a certified copy of the PoA.

³ The OECD guidance for TINs can be found here: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

Appendix 2

Self-Certification Form - Entity

FATCA and CRS Entity Self-Certification Form

Introductory Note

Under applicable information exchange regimes, we may be required to report certain information on your organisation and Controlling Person(s) to relevant competent authorities. Your organisation is required to provide complete and accurate information on this form, failure to do so may result in your organisation or Controlling Person(s) being reported as undocumented (non-compliant).

Supporting notes have been provided which outline the defined terms used in this form. For the avoidance of doubt, the supporting notes and guidance provided are for reference purposes only and do not constitute tax advice. If you require assistance in determining the most relevant classification for your organisation, you should seek qualified professional assistance.

All organisations completing this self-certification should complete Parts 1 - 2. In addition, depending on your organisation's response to Part 2, additional sections must be completed (these are flagged with '*please proceed to Part X*' after the relevant responses). When completing this form please ensure that you have completed all the parts flagged for your organisation before completing Part 7 (Certification).

Part 1 – Account Holder Information

Full legal name of entity/branch: _____

Jurisdiction of incorporation/organisation: _____

Permanent residence address:

Property Name/Number: _____

Street: _____

Town/City/Province/State: _____

Post Code: _____

Country: _____

Mailing address:

Property Name/Number: _____

(If different to permanent address)

Street: _____

Town/City/Province/State: _____

Post Code: _____

Country: _____

Part 2 – U.S. Person¹ Declaration

(a) The entity **is not** a 'U.S. Person' (*please proceed to Part 3 – Tax Residence*)

(b) The entity **is** a 'U.S. Person' (*please provide the entity's U.S. Taxpayer Identification Number ("TIN") and complete either option i or ii, then proceed to Part 5 – CRS classification; however, if the entity is tax resident in more than one jurisdiction, please detail all additional jurisdiction(s) and associated TIN(s) under Part 3 – Tax Residence*):

U.S TIN: _____

(i) The entity is a Specified U.S. Person

(ii) The entity is a Non-Specified U.S. Person with an applicable exemption code (A-M, as per the exemption from FATCA reporting code on line 4 of the W-9 Form), provided below:

Exemption from FATCA reporting code: _____

¹ Please refer to CVCs 'FATCA and CRS Entity Self-Certification – Supporting Notes' for the 'U.S. Person' definition

Part 3 – Tax Residence

Please complete the following table indicating:

- (a) all country(ies)/jurisdiction(s) in which the Account Holder is resident for tax purposes; and
- (b) the Account Holder's associated TIN or functional equivalent for each country/jurisdiction indicated.

Country/jurisdiction of tax residence	TIN	If no TIN available, please provide an explanation below

Part 4 – FATCA Classification

Please provide the Account Holder's FATCA status by selecting a, b, or c (and complete the subsequent categories), then proceed to *Part 5 – CRS Classification*:

1. Foreign Financial Institution ("FFI"):

- (a) If the entity is a **Registered FFI** under FATCA, please provide the entity's FATCA Global Intermediary Identification Number ("GIIN") and complete one of the below categories:

GIIN of Entity: _____

- (i) Reporting Model 1 IGA FFI
- (ii) Registered Deemed Compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or non-reporting IGA FFI)
- (iii) Participating FFI or Reporting Model 2 IGA FFI
- (iv) Sponsored FFI, please provide:

Name of Sponsor: _____

GIIN of Sponsor: _____

- (b) If the entity is a **FFI** under FATCA **but is unable to provide a GIIN**, please complete one of the below categories:

- (i) Nonreporting IGA FFI / Certified Deemed Compliant FFI

Please state the applicable category: _____

- (ii) Sponsored Entity or Trustee Documented Trust, please provide:

Name of Sponsor/Trustee: _____

GIIN of Sponsor/Trustee: _____

- (iii) Nonparticipating FFI
- (iv) Exempt Beneficial Owner:
 - Government Entity
 - International Organisation
 - Foreign Central Bank
 - Exempt Retirement Fund
 - Collective Investment Vehicle Wholly Owned by Exempt Beneficial Owners

- (v) Other, please state: _____

2. Non-Financial Foreign Entity ("NFFE"):

(c) If the entity is a **NFFE** under FATCA, please complete one of the below categories:

- (i) Active / Excepted NFFE
- (ii) Passive NFFE *(if this box is ticked, please also complete Part 6 – Identification of Controlling Person(s) and provide a separate Appendix 1 – Controlling Person Self-Certification Form for each of the entity's Controlling Person(s))*

Part 5 – CRS Classification

Please provide the Account Holder's CRS status by selecting a, b, c, or d (and complete the subsequent categories), then proceed to *Part 7 – Certification*:

1. Financial Institution ("FI"):

(a) If the entity is a **Reporting FI** under CRS (or, a **FI resident in a Non-Participating CRS Jurisdiction**), please complete one of the below categories:

- (i) A Professionally Managed Investment Entity ("PMIE") located in a Non-Participating CRS Jurisdiction *(if this box is ticked, please also complete Part 6 – Identification of Controlling Person(s) and provide a separate Appendix 1 – Controlling Person Self-Certification Form for each of the entity's Controlling Person(s))*
- (ii) Other Investment Entity
- (iii) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

(b) If the entity is a **Nonreporting FI** under CRS, please complete one of the below categories:

- (i) Governmental Entity
- (ii) International Organization
- (iii) Central Bank
- (iv) Broad Participation Retirement Fund
- (v) Narrow Participation Retirement Fund
- (vi) Pension Fund of a Governmental Entity, International Organization, or Central Bank
- (vii) Exempt Collective Investment Vehicle
- (viii) Trust whose trustee reports all required information with respect to all CRS Reportable Accounts
- (ix) Qualified Credit Card Issuer
- (x) Other, please specify: _____

2. Non-Financial Entity ("NFE"):

(c) If the entity is an **Active NFE** under CRS, please complete one of the below categories:

- (i) A corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation.

Please state the name of the established securities market on which the entity is regularly traded:

If the entity is a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity is a Related Entity of:

Name of the Regularly Traded Corporation: _____

Appendix 1 - Controlling Person Self-Certification Form

Introductory Note

Please complete Appendix 1 for each Controlling Person. For Joint or multiple Controlling Person(s), please complete a separate Appendix 1 for each. *Please note: This may apply if your organisation is a Passive NFFE/NFE or a Professionally Managed Investment Entity ("PMIE") located in a Non-Participating CRS Jurisdiction.*

Name of entity Account Holder of which you are a Controlling Person: _____

Part 1 – Controlling Person Information

First name and middle name(s): _____

Last name: _____

Permanent residence address: _____

Property Name/Number: _____

Street: _____

Town/City/Province/State: _____

Post Code: _____

Country: _____

Mailing address: _____

Property Name/Number: _____

(If different to permanent address)

Street: _____

Town/City/Province/State: _____

Post Code: _____

Country: _____

Date of birth (dd-mm-yyyy):

D	D	/	M	M	/	Y	Y	Y	Y
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Place of birth: _____

City/Town: _____

Country: _____

Part 2 – U.S. Person¹ Declaration

- (a) The Controlling Person **is not** a 'U.S. Person' (please proceed to Part 3 – Tax Residence)
- (b) The Controlling Person **is** a 'U.S. Person' (please proceed to Part 5 – Certification; however, if the Controlling Person is tax resident in more than one jurisdiction, please detail all additional jurisdiction(s) and associated Taxpayer Identification Number(s) ("TIN") under Part 3 – Tax Residence, then proceed to Part 4 – Type of Controlling Person)

Part 3 – Tax Residence

Please complete the following table indicating:

- (a) all country(ies)/jurisdiction(s) in which the Controlling Person is resident for tax purposes; and
 (b) the Controlling Person's associated TIN or functional equivalent for each country/jurisdiction indicated.

Country/jurisdiction of tax residence	TIN	If no TIN available, please provide an explanation below

¹ Please refer to CVCs 'FATCA and CRS Entity Self-Certification – Supporting Notes' for the 'U.S. Person' definition

Part 4 – Type of Controlling Person

Please provide the Controlling Person’s status by selecting a-m (select **one** only):

- (a) Controlling Person of an entity or other legal person – Control by ownership
- (b) Controlling Person of an entity or other legal person – Control by other means
- (c) Controlling Person of an entity or other legal person – Senior managing official
- (d) Controlling Person of a trust - Settlor
- (e) Controlling Person of a trust – Trustee
- (f) Controlling Person of a trust – Protector
- (g) Controlling Person of a trust – Beneficiary
- (h) Controlling Person of a trust – Other, please state: _____
- (i) Controlling Person of a legal arrangement (non-trust) – Settlor (*equivalent*)
- (j) Controlling Person of a legal arrangement (non-trust) – Trustee (*equivalent*)
- (k) Controlling Person of a legal arrangement (non-trust) – Protector (*equivalent*)
- (l) Controlling Person of a legal arrangement (non-trust) – Beneficiary (*equivalent*)
- (m) Controlling Person of a legal arrangement (non-trust) – Other (*equivalent*), please state: _____

Part 5 – Certification

I acknowledge that the information contained in this form and information regarding my account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which I am tax resident where those countries have entered into agreements to exchange financial account information.

I declare that all statements made in the declaration are, to the best of my knowledge and belief, correct and complete. I agree that I will submit a new form within 30 days if any certification of this form becomes incorrect.

Signature:

Print name of signer:

Capacity (*if not signed by the Controlling Person*):

Date (*dd-mm-yyyy*):

D	D	/	M	M	/	Y	Y	Y	Y
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For more information on how CVC manages your personal data, please see our privacy policy here: <https://www.cvc.com/privacy-policy>

CVC

CVC FATCA and CRS Entity Self-Certification – Supporting Notes

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Entity Self-Certification – Supporting Notes

Part 1 – Account Holder Information

The term “*Account Holder*” (entity) means the entity listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such entity is a flow-through entity. A person (individual or entity), other than a Financial Institution, holding a Financial Account for the benefit of another entity as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances, the entity on behalf of whom the other person is acting is treated as the Financial Account Holder. 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 entity Account Holder (rather than the trustee(s) or the trust’s owner(s) or beneficiary(ies)). Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the entity Account Holder (rather than the partner(s) in the partnership).

Full legal name of entity/branch: Provide the full legal name of the Account Holder.

Jurisdiction of incorporation/organisation: If the Account Holder is a corporation, provide the country of incorporation. If the Account Holder is another type of entity, provide the country under the laws in which it was created.

Permanent residence address: Provide the full permanent residence address of the Account Holder (including property name/number, street, town/city/province/state, postcode, and country). Do not use a P.O box (unless it is the Account Holder’s registered address) or an ‘in care of’ address.

Mailing address: Provide the mailing address of the Account Holder (if different to permanent address).

Part 2 – U.S. Person Declaration

Please tick to confirm whether or not the Account Holder is a “*U.S. Person*”.

For FATCA purposes, an entity Account Holder is deemed a “*U.S. Person*” if they meet one of the following criteria:

- A United States partnership
- A United States corporation
- Any United States estate
- Any trust if:
 - (a) A court within the United States is able to exercise primary supervision over the administration of the trust.
 - (b) One or more United States persons have the authority to control all substantial decisions of the trust.

If the Account Holder is not a “*U.S. Person*”, proceed to *Part 3 – Tax Residence*.

If the Account Holder is a “*U.S. Person*”, provide the entity’s U.S. Taxpayer Identification Number (“TIN”) and tick either option (i) or (ii), then proceed to *Part 5 – CRS classification*. However, if the entity is tax resident in more than one jurisdiction, please detail all additional jurisdiction(s) and associated TIN(s) under *Part 3 – Tax Residence*.

The term Specified U.S. Person (option (i)) means any “*U.S. Person*” other than:

- A. An entity exempt from tax under section 501(a), or any individual retirement plan as defined in section 7701(a)(37);
- B. The United States or any of its agencies or instrumentalities;
- C. A state, the District of Columbia, a U.S. commonwealth, or possession, or any of their political subdivisions, agencies, or instrumentalities;
- D. A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations 1.1472-1(c)(1)(i);
- E. A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations 1.1472-1(c)(1)(i);
- F. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- G. A real estate investment trust;
- H. A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940;

- I. A common trust fund as defined in section 584(a);
- J. A bank as defined in section 581;
- K. A broker;
- L. A trust exempt from tax under section 664 or described in section 4947; or
- M. A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

If the Account holder is a Non-Specified U.S. Person (option (ii)), please specify the applicable exemption code (A-M, as per the exemption from FATCA reporting code on line 4 of the W-9 Form) – also listed above for reference.

If unsure on whether the Account Holder is considered as “U.S. Person”, please seek qualified professional assistance.

Part 3 – Tax Residence

Please indicate all country(ies)/jurisdiction(s) in which the Account Holder is resident for tax purposes and provide the associated TIN or functional equivalent that has been issued to the Account Holder by the relevant competent authority. For further information on TINs issued in specific jurisdictions (e.g., where to find the TIN, TIN structure, etc.), please refer to the OECD guidance¹.

If no TIN available, please provide an appropriate explanation in the table.

If the Account Holder is resident in more than three countries/jurisdictions, please also provide an additional ‘*FATCA and CRS Entity Self-Certification Form*’.

Please note, legislation requires Financial Institutions to collect certain information regarding each Account Holder’s tax residence(s) and determine whether they are obliged to submit certain account information to relevant competent authorities.

‘Tax residence’ is determined by the laws of the relevant local jurisdiction and may depend on factors such as the place of incorporation, organisation, management and control or other factors. If you are unsure as to which country the Account Holder is resident in for tax purposes, please seek qualified professional assistance.

Part 4 – FATCA Classification

Please tick the appropriate FATCA status (and complete the subsequent categories).

(a) Registered Foreign Financial Institution (“FFI”):

If the Account Holder is a FFI that has registered with the IRS under FATCA, please provide the Global Intermediary Identification Number (“GIIN”).

Please tick the appropriate registered FFI classification (i) – (iv). If the Account Holder is a sponsored FFI with their own GIIN, provide the name and GIIN of the Sponsor under (iv) in addition to the sponsored FFI’s own GIIN under 1(a).

(b) FFI that is unable to provide a GIIN:

(i) Nonreporting IGA FFI / Certified Deemed Compliant FFI:

Tick the line to certify if the Account Holder is a Nonreporting IGA FFI / Certified Deemed Compliant FFI and specify the applicable category.

Please refer to the relevant jurisdiction’s Intergovernmental Agreement (“IGA”)² (Annex II) with the U.S. for further detail on the relevant Nonreporting IGA FFI / Certified Deemed Compliant FFI categories.

¹ The OECD guidance for TINs can be found here: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

² The full list of jurisdictions that have signed an IGA with the U.S. can be found here (along with a copy each jurisdiction’s model IGA): <https://home.treasury.gov/policy-issues/tax-policy/foreign-account-tax-compliance-act>

(ii) Sponsored Entity or Trustee Documented Trust:

Tick the line to certify if the Account Holder is a Sponsored Entity or Trustee Documented Trust.

If the Account Holder is a Sponsored Entity or Trustee Documented Trust without their own GIIN, provide the name and GIIN of the Sponsor/Trustee under (ii).

(iii) Nonparticipating FFI:

Tick the line to certify if the Account Holder is a Nonparticipating FFI.

A Nonparticipating FFI is a FFI that is not a Reporting Model 1 IGA FFI, Registered Deemed Compliant FFI, Participating FFI / Reporting Model 2 IGA FFI, or an Exempt Beneficial Owner (a FFI that does not comply with FATCA provisions).

(iv) Exempt Beneficial Owner:

Tick the line to certify if the Account Holder is an Exempt Beneficial Owner.

In general, an Exempt Beneficial Owner includes an entity that meets the definition of one of the following:

- **Government Entity** – A foreign government, any political subdivision of a foreign government or any wholly owned agency or instrumentality of any one or more of the foregoing.
- **International Organisation** – Any international organisation or wholly owned agency or instrumentality thereof.
- **Foreign Central Bank** – An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency.
- **Exempt Retirement Fund** – A fund that meets certain regulatory criteria and is operated principally to administer or provide pension or retirement benefits.
- **Collective Investment Vehicle Wholly Owned by Exempt Beneficial Owners** – Entities wholly owned by one or more of the exempt beneficial owners listed above.

Please refer to the relevant jurisdiction's IGA (Annex II) with the U.S. for further detail on the above definitions.

(v) Other than (i) – (iv):

If the Account Holder is a FFI that is unable to provide a GIIN (other than (i) – (iv) above), please tick (v) and specify the applicable classification.

(c) Non-Financial Foreign Entity ("NFFE"):

Generally, a NFFE includes an entity that does not meet the criteria to be classified as a FFI.

(i) Active / Excepted NFFE:

Tick the line to certify if the Account Holder is an Active / Excepted NFFE.

In general, an Active / Excepted NFFE includes an entity that meets any of the following criteria:

- (a) Less than 50% of the NFFE'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 NFFE 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 NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an entity the stock of which is regularly traded on an established security market;
- (c) The NFFE 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 NFFE 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 NFFE is not yet operating a business and has no prior operating history, (e.g., 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 NFFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;

- (f) The NFFE 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 NFFE 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 NFFE is a “non-profit NFFE”.

(ii) Passive NFFE:

Tick the line to certify if the Account Holder is a Passive NFFE.

A Passive NFFE is an entity that is a NFFE that generates over 50 percent of its gross income from passive income, or more than 50 percent of its assets produce or are held for the production of passive income (e.g., securities, rental property held as investments, etc.).

In general, any NFFE that does not meet the criteria to be classified as an Active NFFE will be classified as a Passive NFFE by default.

If unsure on the Account Holder’s classification under FATCA, please seek qualified professional assistance.

Part 5 – CRS Classification

Please tick the appropriate CRS status (and complete the subsequent categories).

(a) Reporting Financial Institution (“FI”), or a FI resident in a Non-Participating CRS Jurisdiction:

(i) A Professionally Managed Investment Entity (“PMIE”) located in a Non-Participating CRS Jurisdiction:

Tick the line to certify if the Account Holder is a PMIE located in a Non-Participating CRS Jurisdiction.

A PMIE located in a Non-Participating CRS Jurisdiction is any entity whose gross income 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 Jurisdiction³ Financial Institution for the purpose of CRS.

If the Account Holder is a PMIE located in a Non-Participating CRS Jurisdiction, provide the name(s) of all Controlling Person(s) under *Part 6 – Identification of Controlling Person(s)*. Please also complete a separate ‘Appendix 1 - Controlling Person Self-Certification Form’ for each of the Controlling Person(s) listed under *Part 6*.

(ii) Other Investment Entity:

Tick the line to certify if the Account Holder is an Investment Entity (other than a PMIE located in a Non-Participating CRS Jurisdiction, as defined above).

An Investment Entity is an entity that primarily conducts business trading in certain financial instruments on behalf of a customer or an entity which is investing, administering, or managing funds or money on behalf of other persons. This would also include an entity that is primarily investing, reinvesting, or trading in financial assets and is “managed-by” another financial institution.

(iii) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company:

Tick the line to certify if the Account Holder is a Financial Institution (Depository Institution, Custodial Institution or Specified Insurance Company).

In general, a Financial Institution (of any type other than an Investment Entity) includes an entity that meets the definition of one of the following:

- **A Depository Institution** – An entity that accepts deposits in the ordinary course of a banking or similar business.
- **A Custodial Institution** – An entity which holds, as a substantial portion of its business, Financial Assets for the account of others.

³ The full list of CRS Participating Jurisdictions can be found here: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>

A Specified Insurance Company – An 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.

(b) Nonreporting FI:

Tick the line to certify if the Account Holder is a Nonreporting FI and complete the applicable category (i) – (x).

A Nonreporting FI includes an entity that meets the definition of a Governmental Entity, International Organisation, Central Bank, Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Pension Fund of a Governmental Entity, International Organisation, or Central Bank, Exempt Collective Investment Vehicle, Trust whose trustee reports all required information with respect to all CRS Reportable Accounts (Trustee-Documented Trust), or a Qualified Credit Card issuer.

If the Account Holder is a Nonreporting FI defined in the applicable jurisdiction’s domestic law (other than (i) – (ix) above), please tick (x) and specify the applicable classification.

(c) Active Non-Financial Entity (“NFE”):

Tick the line to certify if the Account Holder is an Active NFE and complete the applicable category (i) – (v).

Please refer to the Active NFFE definition under *Part 4 – FATCA Classification* of these supporting notes for further detail on the Active NFE categories (i) – (v).

If the Account Holder’s stock is regularly traded on an established securities market, or is a Related Entity of such entity, please tick (i) and provide:

- (1) The name of the of the established securities market on which the Account Holder is regularly traded; and
- (2) If the Account Holder is a Related Entity of such entity, the name of the regularly traded corporation that the Account Holder is a Related Entity of.

(d) Passive NFE:

Tick the line to certify if the Account Holder is a Passive NFE.

In general, any entity that does not meet the criteria to be classified as an Active NFE will be classified as a Passive NFE by default.

If unsure on the Account Holder’s classification under CRS, please seek qualified professional assistance.

Part 6 – Identification of Controlling Person(s)

If the Account Holder’s FATCA/CRS classification is Passive NFFE/NFE, or alternatively, if the entity is a PMIE located in a Non-Participating CRS Jurisdiction under CRS, please provide the name(s) of all Controlling Person(s) under *Part 6 – Identification of Controlling Person(s)*.

Please refer to the ‘*Appendix 1 – Supporting Notes*’ below for the “*Controlling Person*” definition and for further detail on the types of Controlling Persons for entity Account Holders that are legal persons (non-trust), trusts and legal arrangements (non-trust).

Please complete a separate ‘*Appendix 1 - Controlling Person Self-Certification Form*’ for each of the Controlling Person(s) listed under Part 6.

Part 7 – Certification

Please sign and date (in the format dd-mm-yyyy) the certification and provide the print name of signer and the capacity under which the individual is signing (if not signed by the Account Holder). If signing under a Power of Attorney (“PoA”) please also attach a certified copy of the PoA.

Appendix 1 – Supporting Notes

Please complete a separate 'Appendix 1 - Controlling Person Self-Certification Form' for each Controlling Person.

At the top of the form, please provide the name of the entity Account Holder of which you are providing details of its Controlling Person.

Part 1 – Controlling Person Information

First name and middle name(s): Provide the first name and middle name(s) (if applicable) of the Controlling Person.

Last name: Provide the last name of the Controlling Person.

Permanent residence address: Provide the full permanent residence address of the Controlling Person (including property name/number, street, town/city/province/state, postcode, and country). Do not use a P.O box or an 'in care of' address.

Mailing address: Provide the mailing address of the Controlling Person (if different to permanent address).

Date of birth: Provide the date of birth of the Controlling Person (in the format dd-mm-yyyy).

Place of birth: Provide the place of birth of the Controlling Person (including the city/town and country). Please note, abbreviations may be used (e.g., United Kingdom and "UK", United States and "US", etc. can be used interchangeably).

Part 2 – U.S. Person Declaration

Please tick to confirm whether or not the Controlling Person is a "U.S. Person".

For FATCA purposes, an individual Controlling Person is deemed a "U.S. Person" if they are a citizen and/or resident (as defined below) of the United States for tax purposes.

The term "U.S. Citizen" is defined as:

- An individual born in the United States;
- An individual whose parent is a United States citizen;
- A former alien who has been naturalised as a United States citizen; or
- An individual born in Puerto Rico, Guam, or the United States Virgin Islands.

The term "U.S. Resident" includes (but is not limited to) Controlling Persons that meet one of the following tests for the relevant calendar year:

- (1) Substantial presence test⁴
- (2) "Green card" test⁵

If the Controlling Person is not a "U.S. Person", proceed to *Part 3 – Tax Residence*.

If the Controlling Person is a "U.S. Person", proceed to *Part 5 – Certification*. However, if the Controlling Person is tax resident in more than one jurisdiction, please detail all additional jurisdiction(s) and associated Taxpayer Identification Number(s) ("TIN") under *Part 3 – Tax Residence*, then proceed to *Part 4 – Type of Controlling Person*.

If unsure on whether the Controlling Person is considered as "U.S. Person", please seek qualified professional assistance.

⁴ For further detail on the substantial presence test, please visit: <https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>

⁵ For further detail on the "green card" test, please visit: <https://www.irs.gov/individuals/international-taxpayers/us-tax-residency-green-card-test>

Part 3 – Tax Residence

Please indicate all country(ies)/jurisdiction(s) in which the Controlling Person is resident for tax purposes and provide the associated TIN or functional equivalent that has been issued to the Controlling Person by the relevant competent authority. For further information on TINs issued in specific jurisdictions (e.g., where to find the TIN, TIN structure, etc.), please refer to the OECD guidance⁶.

If no TIN available, please provide an appropriate explanation in the table.

If the Controlling Person is resident in more than three countries/jurisdictions, please also provide an additional 'Appendix 1 - Controlling Person Self-Certification Form'.

Please note, legislation requires Financial Institutions to collect certain information regarding each Controlling Person's tax residence(s) and determine whether they are obliged to submit certain information to the relevant competent authorities.

Part 4 – Type of Controlling Person

The term "Controlling Person" broadly means the natural person(s) who exercise direct or indirect control over an entity. In the case of a trust, this term refers to the Settlor(s), the Trustee(s), the Protector(s) (if any), the Beneficiary(ies) or class(es) of Beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust. In the case of a legal arrangement other than a trust, this term refers to natural person(s) in equivalent or similar positions. The term "Controlling Person" shall be interpreted in a manner consistent with the Recommendations of the Financial Action Task Force Recommendations.

Further detail on the types of Controlling Person listed under *Part 4 – Type of Controlling Person* can be found below:

Legal person (non-trust):

In the case where the entity Account Holder is a legal person (non-trust), the term "Controlling Person(s)" means:

- (a) The natural person(s) who exercise control over the entity. "Control" over an entity is generally exercised by the natural person(s) who ultimately have a controlling ownership interest in that entity. A "controlling ownership interest" depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g., any person(s) owning more than a certain percentage of the legal person, such as 25%).
- (b) Where no natural person(s) exercise control through ownership interests, the Controlling Person(s) of the entity will be the natural person(s) who exercise control of that entity through other means.
- (c) Where no natural person(s) are identified as exercising control of the entity under (a) or (b) above, the Controlling Person(s) of the entity will be the natural person(s) who hold the position of senior managing official (e.g., board director).

Trust:

In the case where the entity Account Holder is a trust, the term "Controlling Person(s)" means:

- (d) the Settlor(s);
- (e) the Trustee(s);
- (f) the Protector(s) (if any);
- (g) the Beneficiary(ies) or class(es) of Beneficiaries; and
- (h) any other natural person(s) exercising ultimate effective control over the trust. If this status is applicable, please provide further detail.

Legal arrangement (non-trust):

In the case where the entity Account Holder is a legal arrangement (other than a trust, considering the different forms and structures of legal arrangements), the term "Controlling Person(s)" means:

- (i) the Settlor(s) (or equivalent);
- (j) the Trustee(s) (or equivalent);
- (k) the Protector(s) (if any) (or equivalent);
- (l) the Beneficiary(ies) or class(es) of Beneficiaries (or equivalent); and
- (m) any other natural person(s) exercising ultimate effective control over the trust (or equivalent). If this status is applicable, please provide further detail.

⁶ The OECD guidance for TINs can be found here: <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/>

Part 5 – Certification

Please sign and date (in the format dd-mm-yyyy) the certification and provide the print name of signer and the capacity under which the individual is signing (if not signed by the Controlling Person). If signing under a Power of Attorney (“PoA”) please also attach a certified copy of the PoA.