

KYC FORM

This form should be read in conjunction with the accompanying scheme document issued by Learning Technologies Group plc dated 20 December 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 LTG Shareholders.

This form must be completed by eligible LTG Scheme Shareholders who wish to elect for an Alternative Offer, regardless of whether they hold their LTG Scheme Shares in certificated or uncertificated form. Please complete and return a copy of this form (and, to the extent you hold LTG Scheme Shares in certificated form, the Form of Election) as soon as possible and, in any event, so as to be received by post by CSC Corporate Services (Jersey) Limited (“CSC”) at 44 Esplanade, St Helier, Jersey, JE4 9WG, or alternatively by email to jess.vieira@cscglobal.com by no later than the Election Return Time, 1.00 p.m. on the fifth business day prior to the Sanction Hearing.

Failure to deliver KYC Information in a form satisfactory to Bidco prior to the Election Return Time, 1.00 p.m. on the fifth business day prior to the Sanction Hearing, will result in any purported election for an Alternative Offer being treated as invalid by Bidco and, in such circumstances, you will only be entitled to receive cash pursuant to the terms of the Cash Offer as if you had not elected for an Alternative Offer.

This KYC Form is provided solely for the purpose of collecting preliminary KYC Information regarding eligible LTG Scheme Shareholders electing for an Alternative Offer and (if applicable) their ultimate beneficial owner(s). Following receipt of the duly completed KYC Form and supporting documents, Bidco, any of its advisers or CSC may contact the relevant eligible LTG Scheme Shareholder(s) to request further KYC Information. The nature of any further KYC Information to be provided by eligible LTG Scheme Shareholders that wish to elect for an Alternative Offer will be confirmed by or on behalf of Bidco.

- Eligible LTG Scheme Shareholders who are natural persons should refer to Part (A) below.
- Eligible LTG Scheme Shareholders who are body corporates should refer to Part (B) below.
- Eligible LTG Scheme Shareholders holding LTG Scheme Shares as a nominee on behalf of another person should refer to Part (C) below.
- Eligible LTG Scheme Shareholders holding LTG Scheme Shares through CREST should refer to Part (D) below.

For further details on how to complete this form, please refer to Part 7 (*How to Make an Election for an Alternative Offer*) of the Scheme Document. If you have any questions about this form please contact Jess Vieira at CSC by telephone on +44 (0) 77007 22370. Lines are open between 8:30 a.m. and 5:00 p.m. Monday to Friday (except public holidays in England and Wales). Calls are charged at the standard geographical rate and will vary by provider. Calls outside the United Kingdom will be charged at the applicable international rate. Please note that CSC cannot provide advice on the Acquisition or the Scheme (including the Alternative Offers) or the merits of any of

the foregoing, nor any financial, legal or tax advice and calls may be recorded and monitored for security and training purposes.

Part (A) – Natural Persons

Eligible LTG Scheme Shareholders who are natural persons must complete:

- Section 1 (*Natural Persons*);
- to the extent they hold LTG Scheme Shares in CREST, Section 4 (*CREST Participants*); and
- Appendix 1 (*Self-Certification Form – Individuals*),

and must provide the following documents to CSC by the Election Return Time:

- a certified copy¹ of their passport (or equivalent government issued photo ID);
- a certified copy of proof of their residential address;² and
- confirmation of source of funds and wealth.³

Part (B) – Body Corporates

Eligible LTG Scheme Shareholders that are body corporates must:

- in respect of the relevant body corporate, complete Section 2 (*Body Corporates*);
- to the extent any director of the relevant body corporate is a natural person, complete the requirements listed in Part (A) (*Natural Persons*) (save for Appendix 1) and Appendix 2 (*Self-Certification Form – Controlling Persons*);
- to the extent any director of the relevant body corporate is a body corporate itself, complete the requirements listed in this Part (B) (*Body Corporates*) in respect of that director;
- in respect of the relevant body corporate's ultimate beneficial owner(s) (as defined below), complete the requirements listed in Part (A) (*Natural Persons*) or in this Part (B) (*Body Corporates*) (as applicable) in respect of the ultimate beneficial owner(s);
- if no natural person is interested (directly or indirectly) in more than 25% of the share capital or voting rights of the relevant body corporate, complete the requirements listed in Part (A) (*Natural Persons*) in respect of any controller (as defined below); and
- Appendix 3 (*Self-Certification Form – Entity*),

and must provide the following documents to CSC by the Election Return Time:

- a certified copy of the relevant body corporate's certificate of incorporation (or equivalent);
- a certified copy of the relevant body corporate's articles of association (or equivalent);

- a certified copy of the relevant body corporate’s certificate of good standing (or equivalent);
- a certified organisation chart of the relevant body corporate reflecting its ownership structure inclusive of percentages;⁴
- a copy of the relevant body corporate’s register of members (or equivalent);
- a copy of the relevant body corporate’s register of directors (or equivalent); and
- confirmation of source of funds and wealth.⁵

For the purposes of this form, a body corporate’s “**ultimate beneficial owner(s)**” includes:

- any natural person that is directly or indirectly interested in:
 - more than 25% of the relevant body corporate’s share capital; or
 - more than 25% of the relevant body corporate’s voting rights; and
- to the extent that no such natural person exists, (i.e. the ultimate beneficial owner is a body corporate with no natural person owning 25% or more of the relevant body corporate) the following will be identified as the controlling individual of the ultimate beneficial owner (the “**controller**”):
 - any person that exercises control over the relevant body corporate by other means; or
 - to the extent that no person exercises such control, the relevant body corporate’s senior managing official(s).

Part (C) – Nominees

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

- in respect of itself, complete Section 3 (*Nominees*);
- if the beneficiary on whose behalf it holds LTG Scheme Shares (who is electing to receive an Alternative Offer) is a natural person, complete the requirements listed in Part (A) (*Natural Persons*);
- if the beneficiary on whose behalf it holds LTG Scheme Shares (who is electing to receive an Alternative Offer) is a body corporate, complete the requirements listed in Part (B) (*Body Corporates*); and
- to the extent they hold LTG Scheme Shares in CREST, complete Section 4 (*CREST Participants*).

Eligible LTG Scheme Shareholders holding LTG Scheme Shares as nominee (or by way of a similar arrangement) on behalf of more than one beneficiary should make copies of this form and return one form in respect of each beneficiary.

Where an eligible LTG Scheme Shareholder holds as nominee (or by way of similar arrangement) on behalf of more than one beneficiary, the invalidity of an election made, or failure to provide the required KYC information, in respect of one beneficiary will not impact the validity of an election made on behalf of another beneficiary.

Part (D) – CREST Participants

CREST participants must always complete Section 4 (*CREST Participants*) and, to the extent the relevant LTG Scheme Shareholder holding LTG Scheme Shares via CREST is:

- a natural person holding LTG Scheme Shares in their own name, they must also complete the requirements listed in Part (A) (*Natural Persons*); or
- a body corporate holding LTG Scheme Shares in its own name, it must also complete the requirements listed in Part (B) (*Body Corporates*); or
- holding LTG Scheme Shares as nominee on behalf of another person, it must also:
 - in respect of itself, complete Section 3 (*Nominees*);
 - if the beneficiary on whose behalf it holds LTG Scheme Shares (and who is electing to receive an Alternative Offer) is a natural person, complete the requirements listed in Part (A) (*Natural Persons*);
 - if the beneficiary on whose behalf it holds LTG Scheme Shares (and who is electing to receive an Alternative Offer) is a body corporate, complete the requirements listed in Part (B) (*Body Corporates*).

LTG Scheme Shareholders holding LTG Scheme Shares as a CREST participant on behalf of more than one beneficiary should make copies of this form and return one form in respect of each beneficiary.

Notes

- ¹ Certified copies must state “certified as a true copy of the original seen by me” and, in respect of proof of identity, “**bears a true likeness of the individual**”. The certifier must be a regulated professional such as a lawyer, notary or accountant. Certified copies must be signed and dated by the certifier, who must include their full name, occupation, body of affiliation and affiliation number and contact telephone number/e-mail address.
- ² Acceptable proof of residential address includes a utility bill, bank statement, mortgage statement or similar document **issued within the last three months**. Note that mobile telephone bills are not accepted.

- ³ Email or letter providing a brief description of source funds and wealth together with evidence. For example, if the source of funds and wealth is from employment income, provide: (i) confirmation of the name of the employer; and (ii) a copy of a bank statement that shows receipt of funds from the employer and details of the bank account in which the funds are received. If the source of funds and wealth is from inheritance, provide: (i) details of the person from whom the funds have been inherited; and (ii) details on how such person generated their wealth.
- ⁴ An organisation chart must be certified by a director or company secretary of the relevant body corporate, or a regulated professional such as a lawyer, notary or accountant within the last 12 months and state the certification must state the organisation chart is a “complete and accurate representation of the current organisational structure” of the relevant body corporate.
- ⁵ Email or letter providing a brief description of the source of funds and wealth together with evidence. For example, if the relevant body corporate is an investment holding company and the funds are sourced from investment returns, provide: (i) details of the relevant investment (i.e., discretionary portfolio with [●]); and (ii) a copy of the portfolio valuation. If the funds are sourced from trading profits, provide a copy of the financial statement of the relevant body corporate.
- ⁶ 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.

Section 1: Natural Persons

Full name	
Any previous names	
Residential address	
Date of birth	
Place and country of birth	
Nationalities (please include all nationalities if more than one)	
Confirmation of whether the individual is a politically exposed person ⁶	
Contact email address	
Contact telephone number	

Section 2: Body Corporates

Company name

Company address

Jurisdiction of incorporation

Company registration number

Contact email address

Contact telephone number

Section 3: Nominees

Company name

Company address

Jurisdiction of incorporation

Company registration number

Contact email address

Contact telephone number

Section 4: CREST Participants

CREST Participant Name

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CREST Participant ID

--

CREST Member Account ID

--

Number of LTG Scheme Shares in respect of which an election for an Alternative Offer has been made

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CREST Transaction ID relating to the election for an Alternative Offer

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Appendix 1: Self-Certification Form – Individuals



Individual International Tax Compliance Self-Certification Form and Authority

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard ("CRS ") and Intergovernmental Agreements relating to the automatic exchange of information for tax matters (collectively "AEOI ") require a "Financial Institution (FI)" to collect and report certain information about an account holder's tax residency.

If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside the jurisdiction in which the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the jurisdiction in which the FI is located.

This form will remain valid unless there is a change in circumstances relating to your tax status or other mandatory fields included on this form. You must notify us of a change in circumstances that makes the information in this self-certification incorrect or incomplete and provide an updated self-certification.

This form is intended to request information only where such request is not prohibited by local law.

If you are a "US Person" under US Internal Revenue Service regulations, an IRS Form W-9 may also be required.

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

Then you should indicate the capacity in which you have signed. For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney. A legal guardian should complete the form on behalf of an account holder who is a minor.

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, including Tax Identification Numbers and tax residency rules, on the OECD automatic exchange of information portal <http://www.oecd.org/tax/automatic-exchange>.



Individual

International Tax Compliance Self-Certification Form and Authority (complete in block capitals)

Name: _____

Date of birth: _____

Place city/ town) of birth: _____

Permanent residential address: _____

Current mailing address (if different): _____

Are you a US Citizen or US tax resident? Answer yes or no: _____

If yes, what is your US TIN (Taxpayer Identification Number)? _____

Are you a UK Tax Resident? Answer yes or no: _____

If yes, what is your UK National Insurance Number? _____

List all countries in which you are considered to be a tax resident, and provide a tax identification number (or functional equivalent) for each country: _____

* Please indicate above as not applicable if jurisdiction does not issue or you are unable to procure a Tax Identification Number or functional equivalent at this time. If applicable but unavailable, please specify the reason for non-availability of a tax reference number below:

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 that I am considered to be a tax resident of the countries I have listed herein.

I authorise you, or your agents, to report details of my accounts and assets to any Competent Authority as required by law and regulation.

I confirm that I will inform you within 30 days should there be any changes to the information and declaration stated above.

Signed: _____

Date (dd/mm/yyyy): _____

Appendix 2: Self-Certification Form – Controlling Persons



Controlling Persons International Tax Compliance Self-Certification Form and Authority

Please read these instructions before completing this form.

Regulations based on the OECD Common Reporting Standard (CRS) and Intergovernmental Agreements relating to the automatic exchange of information for tax matters (collectively AEOI) require a Financial Institution (FI) to collect and report certain information about an account holder's tax residency.

If your (or the account holder's) tax residence is located outside the jurisdiction in which the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the jurisdiction in which the FI is located.

This form will remain valid unless there is a change in circumstances relating to the account holder's tax status or other mandatory fields included on this form. You must notify us of a change in circumstances that makes the information in this self-certification incorrect or incomplete and provide an updated self-certification within 30 days.

This form is intended to request information only where such request is not prohibited by local law.

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

For joint or multiple controlling persons please use a separate form for each controlling person.

Where you need to self-certify on behalf of an entity account holder

Do not use this form. Instead, you will need an "Entity International Tax Compliance Self-Certification Form and Authority".

If the Account Holder is a "US Person" under US Internal Revenue Service regulations, an IRS Form W-9 may also be required.

If you are completing the form on behalf of a controlling person

You should indicate the capacity in which you have signed. For example you may be the account holder, or you may be completing the form under a signatory authority or power of attorney.

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal:

<http://www.oecd.org/tax/automatic-exchange>.



Definition:-

Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor(s), the trustees(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, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons ¹:

- a. The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest ² in a legal person; and
- b. to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- c. Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

¹ A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%).

² Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.



Section 1 – Identification of the Controlling Person

1.1 Name of Controlling Person

Family name or surname(s): _____

First or given name: _____

Middle name(s): _____

1.2 Current residence address

Line 1 (e.g. house/apt/suite name, number, street) _____

Line 2 (e.g. town/city/province/county/state) _____

Country: _____

Postal code/ZIP code: _____

1.3 Mailing address (if different from 1.2)

Line 1 _____

Line 2 _____

Country: _____

Postal code/ZIP code: _____

1.4 Date of birth

(dd/mm/yyyy): _____

1.5 Place of birth

Town or city of birth: _____

Country of birth: _____

1.6 Please enter the legal name of the relevant entity account holder(s) of which you are a Controlling Person

Legal name of Entity 1: _____

Legal name of Entity 2: _____

Legal name of Entity 3: _____



Section 2 – Country of residence for tax purposes and related taxpayer reference number or functional equivalent (TIN)

Please complete the following table indicating:

- (i) where the Controlling Person is tax resident;
- (ii) the Controlling Person's TIN for each country indicated; and
- (iii) if the Controlling Person is a tax resident in a country that is a Reportable Jurisdiction(s) then please also complete **Section 3 "Type of Controlling Person"**.

If the Controlling Person is tax resident in more than three countries please use a separate sheet

	Country of tax residence	Tax reference number type	Tax reference number (e.g. TIN)
Country 1	_____	_____	_____
Country 2	_____	_____	_____
Country 3	_____	_____	_____

Where appropriate, please specify the reason for non-availability of a tax reference number:

Section 3 "Type of Controlling Person"

(Please only complete this section if you are tax resident in one or more Reportable Jurisdictions)

- Please provide the Controlling Person's status by ticking the appropriate box. Entity 1 Entity 2 Entity 3
- a. Controlling Person of a legal person – control by ownership
 - b. Controlling Person of a legal person – control by other means
 - c. Controlling Person of a 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
 - 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



Controlling Person declaration and undertakings

I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable 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/the Controlling Person may be tax resident pursuant to international agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates.

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

I undertake to advise the recipient within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part 1 of this form or causes the information contained herein to become incorrect or incomplete, and to provide the recipient with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signed: _____

Print name: _____

Date (dd/mm/yyyy): _____

Note: If you are not the Controlling Person please indicate the capacity in which you are signing the form. If signing under a power of attorney please also attach a certified copy of the power of attorney.

Capacity: _____

Appendix 3: Self-Certification Form – Entity



Entity International Tax Compliance Self-Certification Form and Authority

Please read these instructions before completing this form.

Regulations based on the OECD Common Reporting Standard (CRS) and Intergovernmental Agreements relating to the automatic exchange of information for tax matters (collectively AEOI) require a Financial Institution (FI) to collect and report certain information about an account holder's tax residency.

If your (the account holder's) tax residence is located outside the jurisdiction in which the FI maintaining the account is located, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the jurisdiction in which the FI is located.

You can find definitions of who is classified as an account holder, and other terms, in the appendices to this form.

This form will remain valid unless there is a change in circumstances relating to the account holder's tax status or other mandatory fields included on this form. You must notify us of a change in circumstances that makes the information in this self-certification incorrect or incomplete and provide an updated self-certification within 30 days.

This form is intended to request information only where such request is not prohibited by local law.

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

If you are an individual account holder, sole trader or sole proprietor do not complete this form. Instead please complete an "Individual International Tax Compliance Self-certification Form and Authority."

For joint or multiple account holders please complete a separate form for each account holder.

If the Account Holder is a "US Person" under US Internal Revenue Service regulations, an IRS Form W-9 may also be required.

If you are completing the form on the account holder's behalf.

You should indicate the capacity in which you have signed. For example, you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

As a financial institution, we are not allowed to give tax advice.

If you have any questions about this form, these instructions, or defining your tax residency status, please speak to your tax adviser or local tax authority.

You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal:

<http://www.oecd.org/tax/automatic-exchange>.



Part I: General

Section 1 – Account holder identification

Legal name of entity/branch _____

Country of incorporation/organisation: _____

Current residence or registered address

Number & Street: _____

City/town: _____

State/province/county: _____

Post code: _____

Country: _____

Mailing address (if different from above):

Number & street: _____

City/Town: _____

State/province/county: _____

Post Code: _____

Country: _____



Section 2: U.S. persons

Please tick and complete as appropriate:

(a) The Entity is a Specified U.S. Person and the Entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

(b) The Entity is a U.S. Person that is **not** a Specified U.S. Person. Indicate exception

If the Entity is not a U.S. person, please also complete Section 3.

Section 3: US FATCA classification for all non United States entities

Please complete this section if the Entity is not a U.S. Tax Resident.

3.1 If the Entity is a Registered Financial Institution, please tick one of the below categories, and provide the **FATCA GIIN** in 3.1.1.

- (a) Reporting Financial Institution
- (b) Registered Deemed Compliant Foreign Financial Institution
- (c) Participating Foreign Financial Institution (if registration in progress please note as such)

3.1.1. Please provide your Global Intermediary Identification number (GIIN): _____

(if registration in progress please note as such)

3.2 If the Entity is a **Financial Institution but unable to provide a GIIN**, please tick one of the below reasons:

(a) The Entity is a Sponsored Financial Institution and has not yet obtained a GIIN but is sponsored by another entity that has registered as a Sponsoring Entity. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's name: _____

Sponsoring Entity's GIIN: _____

(b) The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN.

Trustee's name: _____

Trustee's GIIN: _____

(c) The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).

Indicate exemption: _____

(d) The Entity is a Non-Participating Foreign Financial Institution



3.3 If the Entity is not a **Foreign Financial Institution**, please confirm the Entity's FATCA status below:

(a) The Entity is an **Exempt Beneficial Owner**

Indicate status: _____

(b) The Entity is an **Active Non-Financial Foreign Entity** (including an Excepted NFFE).

If the Entity is a **Direct Reporting NFFE**, please provide the Entity's GIIN: _____

If the Entity is a **Sponsored Direct Reporting NFFE**, please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's name: _____

Sponsoring Entity's GIIN: _____

(c) The Entity is a **Passive Non-Financial Foreign Entity**.

If you have ticked 3.3(c) (**Passive Non-Financial Foreign Entity**), please indicate the full name of any **Controlling Person(s)** by completing Part IV. Please refer to the definition of **Controlling Person** in Appendix B.

Part III: Common reporting standard

Section 4: Declaration of all tax residences (repeat any residences indicated in Part II, Section 2 US)

Please detail the Entity's place of tax residence (if resident in more than one country please detail all countries, associated tax reference number, and type). Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent.

Country/countries of tax residency	Tax reference number (e.g. TIN)	Tax reference number type
_____	_____	_____
_____	_____	_____
_____	_____	_____

Where appropriate, please specify the reason for non-availability of a tax reference number:



Section 5: CRS classification

Provide your CRS classification by checking the corresponding box(es). Note that CRS classification does not necessarily coincide with your classification for US or UK FATCA purposes

5.1

If the Entity is a Financial Institution, please tick this box.

Specify the type of Financial Institution below:

Reporting Financial Institution under CRS

Non-Reporting Financial Institution under CRS

Specify the type of Non-Reporting Financial Institution below:

Governmental Entity

International Organization

Central Bank

Broad Participation Retirement Fund

Narrow Participation Retirement Fund

Pension Fund of a Governmental Entity, International Organization or Central Bank

Exempt Collective Investment Vehicle

Trust whose trustee reports all required information with respect to all CRS Reportable Accounts

Qualified Credit Card Issuer

Other Entity defined under the domestic law as low risk of being used to evade tax

Specify the type provided in the domestic law:

Financial Institution resident in a Non-Participating Jurisdiction under CRS

Specify the type of Financial Institution resident in a Non-Participating Jurisdiction below:

- (a) Investment Entity and managed by another Financial Institution. **If you have ticked this box please indicate the name of any Controlling Person(s) by completing Part IV. Please refer to the definition of Controlling Person in Appendix B.**
- (b) Other Investment Entity
- (c) Other Financial Institution, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company



5.2

If the Entity is an Active Non-Financial Entity (NFE) please tick this box.

Specify the type of NFE below:

Corporation that is regularly traded or a related entity of a regularly traded corporation

Provide the name of the stock exchange where traded: _____

If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation: _____

Governmental Entity, International Organization, a Central Bank or an Entity wholly owned by one or more of the foregoing

Other Active Non-Financial Foreign Entity

5.3

If the Entity is a Passive Non-Financial Entity please tick this box.

If you have ticked this box please indicate the name of the Controlling Person(s) by completing Part IV. Please refer to the definition of Controlling Person in Appendix B



Part IV: Controlling Persons if you have ticked boxes 3.3C), 5.1A) or 5.3 then you must complete this part

Full name of any Controlling Person(s) (must not be left blank)

1: _____
2: _____
3: _____
4: _____

Important - now complete a controlling persons International Tax Compliance Self-Certification Form and Authority for each controlling person

Entity declaration and undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

Authorised signature: _____

Position/title: _____

Date (dd/mm/yyyy): _____

Authorised signature: _____

Position/title: _____

Date (dd/mm/yyyy): _____



Appendix A

US IGA definitions

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Agreement, and such other person is treated as holding the account. For purposes of the immediately preceding sentence, the term "Financial Institution" does not include a Financial Institution organized or incorporated in a U.S. Territory. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Active Non-Financial Foreign Entity means any NFFE which is a Non U.S. entity that meets any of the following criteria:

- (a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent 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) (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 traded on an established securities market;
- (c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and 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 NFFE shall not qualify for this status if the NFFE 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;
- (f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) 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
- (i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- (j) The NFFE meets all of the following requirements:
 - i) It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization 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 Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
 - v) The applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the Entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the Entity's jurisdiction of residence or any political subdivision thereof

Code means the U.S Internal Revenue Code of 1986, as amended.



Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons¹:

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest² in a legal person; and
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

Entity means a legal person or a legal arrangement such as a trust.

Exempt Beneficial Owners under the US IGA include Government entities, International Organisations, Central Bank, Broad Participation Retirement Funds, Narrow Participation Retirement Funds, Pension Funds of an Exempt Beneficial Owner, and Investment Entities wholly owned by Exempt Beneficial Owners. Please refer to the IGA for detailed definitions.

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) Custodial Institution means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent 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;
- (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 following activities or operations for or on behalf of a customer: (1) 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; (2) individual and collective portfolio management; or (3) otherwise investing, administering, or managing funds or money on behalf of other persons. The term Investment entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and
- (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.

NFFE means any Non-U.S. Entity that is not a Financial Institution as defined in US FATCA.

Non-U.S. Entity means an Entity that is not a U.S. Person.

Passive Non-Financial Foreign Entity means any NFFE that is not an Active Non-Financial Foreign Entity.

Related Entity An entity is a Related Entity of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity. Notwithstanding the foregoing, either Party may treat an entity as not a related entity if the two entities are not members of the same affiliated group, as defined in Section 1471(e)(2) of the Code.

¹ Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

² A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%).



Specified U.S. Person means a U.S. Person other than:

- (a) a corporation the stock of which is regularly traded on established securities markets;
- (b) any corporation that is a member of the same expanded affiliated group;
- (c) the United States or any wholly owned agency or instrumentality thereof;
- (d) any State of the United States, any U.S. Territory, any political subdivision or wholly owned agency or instrumentality of any one or more of the foregoing;
- (e) any organization exempt from taxation under section 501 (a) of the Internal Revenue Code (the "Code") or certain individual retirement plans defined in section 7701(a)(37) of the Code ;
- (f) any bank as defined in section 581 of the Code;
- (g) any real estate investment trust as defined in section 856 of the Code;
- (h) any regulated investment company defined in section 851 of the Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940;
- (i) any common trust fund as defined in section 584(a) of the Code;
- (j) any trust that is exempt from tax under section 664(c) of the Code or that is described in 4947(a)(1) of the Code;
- (k) a dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State;
- (l) a broker as defined in section 6045(c) of the Code; or
- (m) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the Code

U.S. Person means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. Refer to the U.S. Internal Revenue Code for further interpretation.



Appendix B

CRS definitions

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Active Non-Financial Entity means any NFE that meets any of the following criteria:

- (a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- (c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- (d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (e) the NFE is not yet operating a business and has no prior operating history, 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:
 - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii) it is exempt from income tax in its jurisdiction of residence;
 - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").



FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons³:

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest⁴ in a legal person; and
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) **Custodial Institution** means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent 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;
- (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 :
 - (A) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - i) 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;
 - ii) individual and collective portfolio management; or
 - iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
 - (B) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another entity that is a Depository Institution

An entity is treated as primarily conducting as a business one or more of the activities described in limb (A), or an entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of limb (B) if the entity's gross income attributable to the relevant activities equals or exceeds 50% of the entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the entity has been in existence. The term "Investment Entity" does not include an entity that is an Active Non-Financial Foreign Entity because it meets any of the criteria in subparagraphs d) through (g) of the definition of Active NFE.

The preceding paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and

- (d) **Specified Insurance Company** means any entity that is an insurance company (or the holding company of an insurance company)

3 Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

4 A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%).



Non-Financial Entity or NFE means any Entity that is not a Financial Institution.

Non-Participating Jurisdiction means a jurisdiction that is not a Participating Jurisdiction.

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

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;
- (d) an Exempt Collective Investment Vehicle; or
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

Participating Jurisdiction means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I (of the CRS), and (ii) which is identified in a published list.

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

Passive Non-Financial Entity means any: (i) Non-Financial Entity that is not an Active Non-Financial Entity; or (ii) an Investment Entity described in limb B (or subparagraph A(6)(b) of the Standard) of the definition of Investment Entity that is not a Participating Jurisdiction Financial Institution.

Related Entity means an entity related to another entity because (i) either entity controls the other entity; (ii) the two entities are under common control; or (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.