Self-certification to confirm the Tax Residence and Classification of the Account Holder (entity)

for the purpose of the Automatic Exchange of Information (AEI) and the Crypto Asset Reporting Framework (CARF)

Account holder[1]

Entity (hereinafter the Client)

The OECD Common Reporting Standard (CRS) and Crypto-Asset Reporting Framework (CARF), as well as the applicable Swiss regulations, require UBS Switzerland AG ("UBS") to collect and report (where applicable) certain information about its clients and their financial accounts (under CRS) as well as their transactions with Relevant Crypto-Assets[2] (under CARF), if any.

Instructions

- Please fill in this form if you are an entity (e.g. corporation, partnership, trust or foundation).
- This form may not be used for individuals and sole proprietorships. Please submit "Self-certification to confirm the Tax Residence of the Account Holder (natural person)" instead.
- Please see the Appendix of this form for the definition of some key terms. Additional definitions of capitalized terms are described in a separate document, which can be requested from your client advisor or retrieved from www.ubs.com/aei-ch.
- This form provides general information and lists common examples of entity classifications under AEI and CARF. However, exceptions may apply and you are advised to contact your tax advisor to determine your classification.
- UBS does not provide legal or tax advice. If you have questions about how to complete this form or about how to determine the entity's Tax Residence(s), please contact your tax advisor or the relevant tax authorities. You can also find further information on the OECD Automatic Exchange of Information portal and on: www.ubs.com/aei-ch (where you can also find a link to the OECD portal).

Section 1: AEI classification

Please choose the appropriate AEI classification for the Client from the selection below. Depending on the AEI classification selected, either UBS will automatically assign the corresponding CARF classification or you need to separately confirm your CARF classification in Section 2.

Financial Institutions

☐ **Depository/Custodial Institution, Specified Insurance Company, Managing Investment Entity** – 65142
- Typical examples of a Managing Investment Entity are financial intermediaries, asset managers, etc.
- **An entity qualifying as both a Managing Investment Entity and a Professionally Managed Investment Entity (e.g. certain types of funds), must not check this box** – please certify your status instead, as a Professionally Managed Investment Entity (by checking the box below).

An entity with this AEI classification will be treated as an Excluded Person under CARF and must not complete section 2.

☐ **Professionally Managed Investment Entity**
- Typical examples of a relevant Investment Entity are retirement plans, collective investment vehicles, etc.
- Resident in a Participating Jurisdiction: will be treated as Financial Institution.
- Resident in a Non-Participating Jurisdiction: will be treated as Passive NFE. The Client has provided, or will provide, a "Self-certification to confirm the Tax Residence of the Controlling Person of an entity (natural person)" for each Controlling Person of the entity. The Client acknowledges that if a "Self-certification to confirm the Tax Residence of the Controlling Person of an entity (natural person)" is not provided for all Controlling Persons, the entity will not be permitted to open a new account. A list of Participating Jurisdictions can be found under: www.ubs.com/aei-ch.
- The Client confirms that, to the extent applicable to the entity under AEI, it meets and will continue to meet its reporting obligations to the local tax authority, either by submitting reports itself or through delegation of reporting to a 3rd party service provider.

An entity with this AEI classification needs to **separately confirm its CARF classification by completing section 2.**

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[1] The singular form also includes the plural, and all masculine terms referring to persons refer to persons of both genders.
[2] A "Relevant Crypto-Asset" is typically a digital representation of value that relies on a cryptographically secured distributed ledger (e.g. blockchain) to validate and secure transactions.

Non-Financial Entities (NFEs)[3]

☐ **A. Publicly Traded Non-Financial Corporation or NFE that is a related entity of a Publicly Traded Corporation (Active NFE)** – 65138

Please provide the name of the established securities market on which the relevant entity is traded:

If the Client is a related entity of a Publicly Traded Corporation, please provide the name of such Publicly Traded Corporation:

☐ **B. Government Entity or Central Bank (Active NFE)** – 65139

☐ **C. International Organization (Active NFE)** – 65140

☐ **D. Non-Profit Organization (Active NFE)** – 65861 / 66157

The Client certifies that:
- It is not a Financial Institution[3];
- 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 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;
- It is exempt from income tax in its jurisdiction of residence;
- It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- The applicable laws of the entity's jurisdiction 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
- The applicable laws of the entity's jurisdiction 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.

An entity with this AEI classification is treated as a Reportable Person under AEI if the entity is tax resident in an AEI Reportable Jurisdiction. A list of AEI Reportable Jurisdictions can be found under www.ubs.com/aei-ch.

☐ **E. Holding company[4] (Active NFE)** – 65624 / 66158

The Client certifies that:
- substantially all of the activities of the entity 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, and
- the entity does not function (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buy-out 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.

An entity with this AEI classification is treated as a Reportable Person under AEI if the entity is tax resident in an AEI Reportable Jurisdiction. A list of AEI Reportable Jurisdictions can be found under www.ubs.com/aei-ch.

☐ **F. Other Active NFE** – 65141 / 66159

The status "Other Active NFE" may be selected by:
- Entities with an operative business where less than 50% of the income is Passive Income and less than 50% of the assets held generate Passive Income.
- Non-financial group entities (treasury centers or finance companies).
- Non-financial start-up entities.
- Non-financial entities in liquidation

See full definitions in the Appendix.

An entity with this AEI classification is treated as a Reportable Person under AEI if the entity is tax resident in an AEI Reportable Jurisdiction. A list of AEI Reportable Jurisdictions can be found under www.ubs.com/aei-ch.

☐ **G. Passive NFE** – 65136 / 66156

- The Client has provided, or will provide, a "Self-certification to confirm the Tax Residence of the Controlling Person of an entity (natural person)" for each natural person who is a Controlling Person of the entity.
- As a prerequisite to be accepted as a Passive NFE by UBS, the Client further certifies that unless permitted by applicable AEI rules, the entity is not managed by another Financial Institution (e.g. bank, financial intermediary, asset/fund manager, life insurance company, broker/dealer, corporate trustee or other fiduciary etc.) and has not entered into a discretionary portfolio management agreement (with UBS or any 3rd party Financial Institution).

An entity with this AEI classification is treated as a Reportable Person if the entity is tax resident in an AEI Reportable Jurisdiction. A list of AEI Reportable Jurisdictions can be found under www.ubs.com/aei-ch.

[3] The classification as NFE is not available to an entity that qualifies as Financial Institution under the definition of AEI. This is particularly relevant to an entity which is classified as a Professionally Managed Investment Entity (e.g. a Non-Profit Organization of which the gross income is primarily attributable to investing, reinvesting, or trading in financial assets or Relevant Crypto-Assets, and where such entity assets are managed by a Financial Institution, e.g. through a discretionary asset management mandate).
[4] An NFE which invests predominantly in widespread stock, e.g. in publicly traded companies, does generally not qualify as a Holding Company.

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☐ **H. Entities acting in fiduciary or intermediary capacity** – 65356

- Please select this box if the Client is acting for the benefit of another person as agent, nominee or in a fiduciary or intermediary capacity for the above-mentioned banking relationship.
- In this case such other person (the Beneficial Owner) is treated as the account holder for AEI purposes and as a user for CARF purposes (unless you inform UBS that you qualify as a Reporting Crypto-Asset Service Provider under CARF), and must in addition be documented with the form "Self-certification to confirm the Tax Residence of the Beneficial Owner (natural person)".

An entity with any classification from **A. through C.** above will be treated as an Excluded Person under CARF. An entity with any classification from **D. through F.** above will be treated as Active Entity under CARF. An entity with classification **G.** above will be treated as Other Entity under CARF. An entity with the CARF classification Active Entity or Other Entity is treated as a Reportable Person if the entity is tax resident in a CARF Reportable Jurisdiction. A list of CARF Reportable Jurisdictions can be found under www.ubs.com/aei-ch.

Entities with any of the classifications from **A. through H. must not complete section 2.**

Section 2: CARF classification

Only entities qualifying as Professionally Managed Investment Entities under AEI need to complete this section. Other Financial Institutions and NFEs must not complete this section.

Excluded Person

☐ **Publicly Traded Corporation or related entity of a Publicly Traded Corporation** – 69201

Please provide the name of the established securities market on which the relevant entity is traded:

If the Client is a related entity of a Publicly Traded Corporation, please provide the name of such Publicly Traded Corporation:

☐ **Government Entity or Central Bank** – 69202

☐ **International Organization** – 69203

Active Entity

☐ **Non-Profit Organization that is exempt from income tax** – 69204

See full definition in the Appendix.

An entity with this CARF classification is treated as a Reportable User under CARF if the entity is tax resident in a CARF Reportable Jurisdiction. A list of CARF Reportable Jurisdictions can be found under www.ubs.com/aei-ch.

Other Entity

☐ **Other Entity (i.e. an entity that is not an Excluded Person or Active Entity)** – 65137

- The Client has provided or will provide an "Self-certification to confirm the Tax Residence of the Controlling Person of an entity (natural person)" for each natural person who is a Controlling Person of the entity. If such form is also required under AEI, it is sufficient if the form is provided once per Controlling Person.
- The Client acknowledges that if an "Self-certification to confirm the Tax Residence of the Controlling Person of an entity (natural person)" is not provided for all Controlling Persons of the entity, the entity will be prevented from making transactions involving Relevant Crypto-Assets.

An entity with this CARF classification is treated as a Reportable User under CARF if the entity is tax resident in a CARF Reportable Jurisdiction. A list of CARF Reportable Jurisdictions can be found under www.ubs.com/aei-ch.

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Section 3: Tax Residence(s) and Taxpayer Identification Number ("TIN")

Please complete the following to confirm all your Tax Residences[5] and applicable Tax Identification Numbers (TINs)[6]

Please list each jurisdiction separately below and provide the full name of the jurisdiction and the corresponding TIN(s).

No TIN is required if:
- The Client's jurisdiction of residence for tax purposes is Switzerland, or
- The Client's jurisdiction of residence for tax purposes does not issue TINs to its residents, or
- The Client has one of the following AEI / CARF classifications:
  - Depository/Custodial Institution, Specified Insurance Company, Managing Investment Entity
  - NFE acting in a fiduciary or intermediary capacity
  - Publicly Traded Non-Financial Corporation and Related Corporation (Active NFE / Excluded Person)
  - Government Entity or Central Bank (Active NFE / Excluded Person)
  - International Organization (Active NFE / Excluded Person).

Tax Residence 1 (no abbreviation) **TIN 1**

If TIN is not provided, please specify the reason:

☐ No TIN is required for one of the above reasons.

☐ Otherwise unable to provide a TIN. Please specify (mandatory):

Tax Residence 2 (no abbreviation) **TIN 2**

If TIN is not provided, please specify the reason:

☐ No TIN is required for one of the above reasons.

☐ Otherwise unable to provide a TIN. Please specify (mandatory):

Tax Residence 3 (no abbreviation) **TIN 3**

If TIN is not provided, please specify the reason:

☐ No TIN is required for one of the above reasons.

☐ Otherwise unable to provide a TIN. Please specify (mandatory):

Section 4: Acknowledgment and confirmation

1. If the place of incorporation or organization or the address of the Client is not in the same jurisdiction as the Tax Residence(s) listed above, the Client confirms that it is explained by one of the following reasons:
   - Place of incorporation or organization is not relevant for the determination of Tax Residence due to applicable tax residency local laws or treaties,
   - Location of a registered address, correspondence address, or address of a branch or other permanent establishment is not relevant for the determination of Tax Residence due to applicable tax residency local laws or treaties;
   - Location of a principal office or place of effective management is not relevant for determination of Tax Residence due to applicable tax residency local laws or treaties; or
   - Other reasons (please specify):
2. If the address of a trustee is not in the same jurisdiction as the Tax Residence(s) listed above, the Client confirms that it is explained by one of the following reasons:
   - Trust is itself tax resident in a particular jurisdiction that is not the jurisdiction(s) of one or more of its trustees; or
   - Other reasons (please specify):
3. The Client understands that investments in US Securities are only possible with additional documentation. Without this additional documentation the account remains blocked for investments in US Securities.

[5] See Appendix of this document for more details.
[6] The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters and/or numbers assigned by a juris-diction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number

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4. The Client confirms that UBS can rely on additional documentation that will be or has been provided. The Client further acknowledges that relevant information contained in other documents held by UBS, including but not limited to residence address, form an integral part of this self-certification.

5. The Client confirms that they have Tax Residence(s) only in the jurisdiction(s) they have listed above and in no other jurisdiction.

6. The Client acknowledges that if any Tax Residence listed above is located outside of Switzerland, the information contained in this form and information regarding the above mentioned banking relationship maintained by UBS (including the account balance or value and the total amount of any payments of dividends, interest, other income and gross proceeds made or credited to the account) and transactions with Relevant Crypto-Assets, if any, may be reported by UBS to the Swiss Federal Tax Administration.

7. The Client acknowledges that the Swiss Federal Tax Administration will exchange such information with the tax authorities of the jurisdiction(s) listed above as Tax Residence(s) of the Client if those jurisdictions have entered into an agreement to exchange information about financial accounts and/or transactions with Relevant Crypto-Assets. A list of such agreements may be found under: www.ubs.com/aei-ch.

8. The Client undertakes to inform UBS of any change in circumstance relevant to the information contained in this form or other documents held by UBS within 30 days, including but not limited to any future change of residence address or jurisdiction of Tax Residence. Until receipt of such information UBS may rely on the accuracy of the information provided herein.

Declaration and signature(s)

By signing this form, the Client declares that, to the best of his knowledge and belief, all statements made and confirmations given in this form are true, correct and complete.

Place	Date (dd.mm.yyyy)	Signature(s) of the Client

Based on art 35 of the Federal Act on the International Automatic Exchange of Information in Tax Matters ("AEOI Act"), willfully providing false information or neglecting to inform about changes relevant to the information contained above may be subject to a fine.

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For internal bank use only Signature(s) verified / Signed in my presence

OU-Ref. Signature

Important information regarding Automatic Exchange of Information for clients with a banking relationship in Switzerland

This document is intended to inform you as required under Articles 14 and 14a of the Swiss Federal Act on the International Automatic Exchange of information in Tax Matters (AEI Act).

How do CRS and CARF work?
UBS Switzerland AG (UBS) is a reporting Swiss financial institution and a Swiss reporting crypto-asset service provider in accordance with the AEI Act, which is the legal basis for implementing the OECD's Common Reporting Standard (CRS) and Crypto-Asset Reporting Framework (CARF) in Switzerland.

The applicable rules require UBS to:
- Identify clients who hold financial accounts (so-called "account holders") and are reportable persons and/or have one or more controlling persons who are reportable persons, and report them to the Federal Tax Administration (FTA), including information about their financial account (under CRS), and
- Identify clients that make transactions with Relevant Crypto-Assets (so-called "users") and are reportable persons and/or have one or more controlling persons who are reportable persons, and report them to the FTA, including information about their transactions with Relevant Crypto-Assets (under CARF).

CRS applies to both accounts held by natural persons and accounts held by entities. If an account is held in a fiduciary capacity by a natural person or an entity that is not a financial institution on behalf of or for the account of a third party, that third party or the beneficial owner is deemed the account holder for CRS purposes. Similarly, such third party or beneficial owner would be deemed the user for CARF purposes, if transactions with Relevant Crypto-Assets are made on their behalf, unless the person acting in a fiduciary capacity qualifies as a reporting crypto-asset service provider.
A reportable person is a natural person or an entity resident for tax purposes in a jurisdiction with which Switzerland has agreed to exchange CRS and/or CARF information (i.e. reportable jurisdictions). UBS is required to report annually to the FTA information on account holders and users that are reportable persons and/or have one or more controlling persons who are reportable persons. After receiving this information, the FTA exchanges it with the reportable person's jurisdiction of residence. Information is only exchanged with reportable jurisdictions. To see the list of reportable jurisdictions for CRS and CARF purposes, please visit www.ubs.com/aei-ch.

What will be reported and exchanged?
The reportable information includes the account holder's, user's and/or controlling person's personal data (name, address, jurisdiction(s) of tax residence, date of birth, TIN), the name and identification number of UBS, and
- Under CRS: Account information such as the account number, aggregate balance or value of the account at the end of the year, investment income including total gross amount of interest, dividends or other income and total gross proceeds from sales or redemptions, and/or
- Under CARF: Information about transactions with Relevant Crypto-Assets such as the name of the Relevant Crypto-Asset, transaction type, amount or value, number of transactions and number of Relevant Crypto-Asset units affected.

For what purpose will this information be used?
Generally, the information exchanged may only be made available to the tax authorities of the account holder's, user's and/or controlling person's jurisdiction(s) of tax residence and may only be used for tax purposes. In principle and within the statutory framework, it is prohibited for the account holder's, user's and/or controlling person's jurisdiction(s) of tax residence to forward this information to another jurisdiction or to make it available to a person or authority that is not responsible for handling or supervising taxation. The information must be treated as confidential.

What are your rights?
You have the following rights under the AEI Act and the Swiss Federal Act on Data Protection (FADP):

Vis-à-vis UBS:
- You are entitled to the full extent of legal protection offered by the FADP. In particular, you have the right to request what information UBS has collected about you and will be reported to the FTA.
- UBS provides yearly CRS/CARF statements upon request. The statement lists the information which has been reported to the FTA. It must be noted that information collected and reported in accordance with CRS and/or CARF differs from your tax relevant information.
- You are also entitled to request that incorrect data in our systems be corrected.

Vis-à-vis the FTA:
- Vis-à-vis the FTA you have the right to access information. You are entitled to request that incorrect data resulting from errors in the exchange process be corrected.
- If the exchange of information were to result in disadvantages for you that are not permissible due to a lack of constitutional guarantees, your rights are set out in Article 25a of the Federal Act on Administrative Procedure.
- You do not have the right to access FTA records. This means that you do not have the right to block the disclosure of personal details vis-à-vis the FTA. In addition, you are neither entitled to have the lawfulness of forwarding information outside Switzerland reviewed nor to demand the blocking of any unlawful forwarding and/or the destruction of data processed without a sufficient legal basis.

What happens if you do not provide a self-certification?
If you do not provide a self-certification, UBS must report you to the FTA based on the information in its possession. In addition, if you do not provide a valid self-certification within the timelines specified by UBS, UBS may be legally required to either refrain from carrying out transactions with Relevant Crypto-Assets on your behalf until a valid self-certification is provided, or terminate the relationship.

What do you need to know?
If, in the capacity as contracting partner of UBS, you are not the account holder for CRS purposes or not the user for CARF purposes (see «How do CRS and CARF work?»), or if you are an entity for which UBS is required to identify and report one or more controlling persons, we kindly ask you to forward copies of this document to all relevant persons.

Please remember that CRS and CARF reporting through UBS does not replace your duty to file tax returns with the tax authorities in your jurisdiction(s) of residence.

If you have concerns about your tax obligations please consult your legal or tax advisor. UBS does not provide legal or tax advice.

Learn more about CRS and CARF at www.ubs.com/aei-ch.

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Appendix
Definition of key terms

Controlling Person
The term Controlling Persons (under AEI and CARF) means the natural persons who exercise control over an entity. For accounts maintained in Switzerland, the Controlling Person definition is largely aligned with the Beneficial Owner definition according to Swiss KYC / AML Regulations. Therefore, the term Controlling Person generally means any natural person identified on Forms A, K, S or T.

Other Active NFE / Active Entity
The terms Other Active NFE (under AEI) and Active Entity (under CARF) mean an NFE / entity that meets any of the following criteria:
- Less than 50% of the entity'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 entity during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of Passive Income (e.g. dividends, interests, rents and royalties or annuities). In most cases entities engaging in operative commercial or manufacturing
- business would fulfill this criteria;
  The entity 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 entity does not qualify for this exception after the date that is 24 months after the date of the initial organization of the entity;
- The entity 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; or
- The entity 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.

Participating Jurisdiction
The term Participating Jurisdiction means another jurisdiction with which Switzerland has an AEI agreement in place.

Professionally Managed Investment Entity
A Professionally Managed Investment Entity is an entity
- the gross income of which is primarily attributable to investing, reinvesting, or trading in financial assets or Relevant Crypto-Assets; and
- whose assets are managed by another Financial Institution (e.g. bank, financial intermediary, asset/fund manager, life insurance company, broker/dealer, corporate trustee or other fiduciary etc.), or which has entered into a discretionary portfolio management agreement with UBS or any 3rd party Financial Institution.

Whether an entity is considered a Professionally Managed Investment Entity is generally determined under the applicable law and guidance of the entity's jurisdiction of residence; exceptions, reflecting less restrictive or more restrictive rules may apply.

Taxpayer Identification Number
A Taxpayer Identification Number (TIN) is a unique combination of letters and/or numbers, however defined, assigned by a jurisdiction to its tax residents and used to identify them for purposes of administering the tax laws of such jurisdiction (or the functional equivalent of such a number).

Tax Residence
The determination of a person's Tax Residence is based on the tax laws of any relevant jurisdictions. The domestic tax laws of any relevant jurisdictions define the conditions under which an entity has to be treated as fiscally resident and consequently is subject to full tax liability. In general, an entity should be treated as tax resident in any jurisdiction in which he/she is subject to tax by reason of its domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident entities may **not** rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes for AEI and CARF. Instead, such dual resident entities must certify their Tax Residence in all jurisdictions where they are tax resident according to the domestic tax laws.

Under AEI and CARF, special rules apply to:
- Entities (e.g. partnerships, limited liability partnerships, and similar legal arrangements) that do not have a residence for tax purposes are considered to be resident for AEI and CARF purposes in the jurisdiction in which their place of effective management or their principal office is situated;
- Trusts, are generally considered to be resident for AEI and CARF purposes in the jurisdiction of Tax Residence of each of their trustee(s), unless such trusts are tax resident under the laws of any jurisdiction.
- Branches, are considered to be resident for AEI and CARF purposes in the jurisdiction of Tax Residence of the headquarter entity of which they are a branch.

If you have questions about how to complete this form or about how to determine the entity's Tax Residence(s), please contact your tax advisor or the relevant tax authorities. You can also find more information on the OECD Automatic Exchange of Information portal and under www.ubs.com/aei-ch (where you can also find a link to the OECD portal).