

CRS/FATCA Entity Self-Certification

Entities are required to notify Value Partners Investments ("VPI") in writing within 30 days of any change in circumstances (e.g., name or structure changes). In such instances a new form will be required.

Please complete all sections of this form (unless otherwise indicated).

SECTION 1: Entity Details

Entity Name (Legal)

Permanent Residence Address

Street

Number

City

Province/State

Post/ZIP Code

Country

SECTION 2: Entity's Declaration of Tax Residence

List all tax residences (Country)*	Tax ID Number (TIN)	If TIN not available, please indicate reason

* If country of residence is USA, provide completed W9 Form

SECTION 3: Entity's Classification

Please check one box for FATCA and one box for CRS for the appropriate legal entity classification.

Note: If a W-8 IRS series form has been provided for QI and FATCA, the FATCA Classification section is not required to be completed.

FATCA Classification

- ☐ Reporting Model 1 FFI
- ☐ Reporting Model 2 FFI
- ☐ Participating FFI
- ☐ Registered Deemed Compliant (other than Reporting Model 1 FFI/Sponsored FFI or Non-Reporting IGA FFI in part XII)
- ☐ Sponsored Direct Reporting NFFE

(continued on following page)

GIIN (if applicable)



FATCA Classification

- ☐ Direct Reporting NFFE
- ☐ Sponsored FFI*
- ☐ Non-Reporting IGA FFI
- ☐ Non-registered Foreign financial institution in a model 2 country
- ☐ Exempt beneficial Owner(Government/Central Bank)
- ☐ Entity Wholly Owned by an Exempt Beneficial Owner
- ☐ 501 (c) Organization
- ☐ International Organization
- ☐ Exempt beneficial Owner/Exempt Retirement fund *
- ☐ Active Non-Financial Foreign Entity
- ☐ Non-Profit Organization
- ☐ Passive Non-Foreign Financial Entity (also complete Section 4 for Controlling Persons)
- ☐ Other Specify:

GIIN (if applicable)[illegible]

CRS Classification

- ☐ Financial Institution other than investment entity (custodial institution, depository institution/specified insurance company)
- ☐ Financial Institution non-reporting according to local jurisdiction legislation where you are a resident
- ☐ Investment Entity with Tax Residence in a non-participating jurisdiction and managed by another FI (also complete Section 4 for Controlling Persons)
- ☐ Passive Non-Financial Entity (also complete Section 4 for Controlling Persons)
- ☐ Active Non-Financial Entity which is a Government/Central Bank/International Organization
- ☐ Active Non-Financial Entity (corporation that is publicly traded or an affiliate of a publicly traded corporation)
- ☐ Active Non-Financial Entity-other
- ☐ Other investment entity

* If **Sponsored FFI** FATCA status is selected, please complete the following:

Name of the sponsoring Entity

GIIN number of the sponsoring Entity

SECTION 4: CRS and FATCA – Controlling Persons (CP) Identification (See Appendix A for definition of Controlling Persons)

- For a Trust this includes the settlor, the trustees, the protector (if any) and any known beneficiaries
- For a Corporation or Non-Corporate entity (other than a Trust) this would include natural persons who own or control, directly or indirectly, 25% or more of the entity
- Where no natural person is identified above, the senior managing official is a controlling person
- **TIN or equivalent must be provided**
- Refer to table below for CP types

Should the below space not be sufficient, please provide information on a separate sheet.

Should Controlling Persons have more than one tax residence, please use the below space or provide information on a separate sheet.

Controlling Persons type code <i>(only for CRS)</i>	Full name	Date of birth (dd/mm/yyyy) <i>(only for CRS)</i>	Full residence address	Tax residence country	TIN or equivalent	If TIN not available, please indicate reason

Controlling Persons Type codes: (Only for CRS)

CP of legal person – ownership	801	CP of legal arrangement – trust – other	808
CP of legal person – other means	802	CP of legal arrangement – other – settlor-equivalent	809
CP of legal person – senior managing official	803	CP of legal arrangement – other – trustee-equivalent	810
CP of legal arrangement – trust – settlor	804	CP of legal arrangement – other – protector-equivalent	811
CP of legal arrangement – trust – trustee	805	CP of legal arrangement – other – beneficiary-equivalent	812
CP of legal arrangement – trust – protector	806	CP of legal arrangement – other – other-equivalent	813
CP of legal arrangement – trust – beneficiary	807	Unknown	UN

SECTION 5: Declarations and Signature

I/We acknowledge that the information contained in this form and information regarding the Account Holder/Controlling Person(s) and any Reportable Account(s) may be provided to the tax authorities of the country in which the account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be a tax resident pursuant to intergovernmental agreements regarding the exchange of financial account information, or otherwise where required by law.

I/We certify that I am the Representative of the Account Holder (or am authorized to sign for the Account Holder/Controlling Person) of all the account(s) to which this form relates.

The relevant information set out in the foregoing paragraph will be valid for as long as the Entity maintains account(s) and beyond in order for Value Partners Investments ("VPI") to fulfil its statutory obligations.

The applicant(s) will indemnify upon first demand the Fund, the Company, the Registrar or any other agent used by them against any actions, proceedings, claims, losses, damages, costs and expenses which may be brought against, suffered or incurred by them arising either directly or indirectly out of or in connection with a breach by the applicant(s) or out of the Fund, the Company, the Registrar or any other agent used by them relying on, accepting or failing to act on any instruction or declaration or information given by or on behalf of the applicant(s) unless due to the willful default, fraud or gross negligence of the Fund, the Company, the Registrar or any other agent used by them.

I/We declare by signing this application form that the above information is true, complete and accurate. I/We undertake to advise the recipient (Fund, Company and Registrar) promptly and provide an updated Self-Certification form within 30 days of any change in circumstances occurring, which causes any of the information contained in this form to be inaccurate or incomplete.

Authorized Signature
of legal entity

Date (dd/mm/yyyy)

Full name in block capitals

Title (in organization)

Appendix A: Non-Financial Foreign (non-U.S) Entity (NFFE)

An "Active NFFE" refers to any NFFE that meet any of the following criteria:

- Less than 50% of the entity's gross income is passive, meaning derived from the mere holding of property, such as interest, dividends, rents and royalties, and less than 50% of its assets are held with the sole purpose of generating passive income
- A registered charity, or a club, association or arrangement in Canada operated exclusively for cultural, athletic or educational purposes
- A corporation with shares that regularly trade on an established securities market
- A government or international organization (or agency thereof)

If at least one category above applies, you are an Active Non-Financial Foreign Entity (NFFE).

If no category above applies, you are a Passive Non-Financial Foreign Entity (Passive NFFE).

Canadian entities that carry on an active trade or business are generally Active NFFEs. Entities that do not engage in substantive business activities to produce a good or service will generally be Passive NFFEs.

Appendix B: General Notes

The term "Controlling Persons" for CRS and IGA jurisdictions, means:

- a. The Natural person(s), if any, who ultimately has a controlling ownership interest in a legal person;
 - b. to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest is the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural person(s) (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, the identity of the relevant natural person who holds the position of senior managing official.
1. 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,
 2. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.
 3. The term "Controlling Persons" must be interpreted in a manner consistent with the Financial Action Task Force Recommendations
 4. For FI based in a country without an IGA, a passive NFFE has to identify its US substantial Owner(s) which can be an entity, according to the definition of the Internal Revenue Code (section U.S. Code › Title 26 › Subtitle A › Chapter 4 › § 1473)

Power of Attorney

If self-certification is completed with a POA – please provide a copy of the POA.

Appendix C: General Descriptions

Canadian Financial Institution

A Canadian entity will be a Canadian financial institution if it is included in the definition of the term "listed financial institution" in subsection 263(1) of the Income Tax Act (Canada) (ITA). The following types of Canadian entities are Canadian financial institutions:

- a. an authorized foreign bank within the meaning of section 2 of the Bank Act in respect of its business in Canada, or a bank to which that Act applies;
- b. a cooperative credit society, a savings and credit union, or a caisse populaire regulated by a provincial Act;
- c. an association regulated by the Cooperative Credit Associations Act;
- d. a central cooperative credit society, as defined in section 2 of the Cooperative Credit Associations Act, or a credit union central or a federation of credit unions or caisses populaires that is regulated by a provincial Act other than one enacted by the legislature of Quebec;
- e. a financial services cooperative regulated by an Act respecting financial services cooperatives, R.S.Q., c. C-67.3, or an Act respecting the Mouvement Desjardins, S.Q. 2000, c. 77;
- f. a life company or a foreign life company to which the Insurance Companies Act applies or a life insurance company regulated by a provincial Act;
- g. a company to which the Trust and Loan Companies Act applies;
- h. a trust company regulated by a provincial Act;
- i. a loan company regulated by a provincial Act;
- j. an entity authorized under provincial legislation to engage in the business of dealing in securities or any other financial instruments, or to provide portfolio management, investment advising, fund administration, or fund management, services;
- k. an entity that is represented or promoted to the public as a collective investment vehicle, mutual fund, exchange traded fund, private equity fund, hedge fund, venture capital fund, leveraged buyout fund, or similar investment vehicle that is established to invest or trade in financial assets and that is managed by an entity referred to in paragraph (j);
- l. an entity that is a clearing house or clearing agency; or m. a department or an agent of Her Majesty in right of Canada or of a province that is engaged in the business of accepting deposit liabilities.

"U.S. Person" for U.S. tax purposes:

- A citizen of the U.S., including an individual born in the U.S. but resident in another country, who has not renounced U.S. citizenship;
- A lawful resident of the U.S., including a U.S. green card holder;
- A person residing in the U.S.;
- Certain persons who spend a significant number of days in the U.S. each year. (For example, some Canadian "snowbirds" may be considered U.S. persons. However, the Canada-U.S. tax treaty allows them to claim benefits to be treated as Canadian rather than U.S. taxpayers. Similar relief is provided under many other treaties with the U.S.); U.S. corporations, U.S. estates and U.S. trusts.

Anti-Money Laundering (AML)

Anti-money laundering (AML) is a term mainly used in the financial and legal industries to describe the legal controls that require financial institutions and other regulated entities to prevent, detect and report money laundering activities.

Canadian Intergovernmental Agreement (Canadian IGA)

This refers to the Intergovernmental Agreement between the Government of Canada and the Government of the United States for the enhanced exchange of tax information under the Canada-United States Tax Convention. For more information refer to the CRA's FATCA website: <http://www.cra-arc.gc.ca/tx/nrrsdnts/nhncdrptng/ntts-eng.html>

Global Intermediary Identification Number (GIIN)

A Global Intermediary Identification Number is assigned to a PFFI or Registered Deemed Compliant FFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the FI's jurisdiction of residence, in which the FI maintains a branch that is not treated as a Limited Branch. It is anticipated that the IRS FFI list will be updated on a monthly basis to add or remove FIs (or their branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrations for FATCA reporting.

Know Your Client (KYC)

The process of KYC entails identifying the customer and verifying the identity by using reliable and independent documents or information.

Natural Person

A human being, as opposed to a business entity.

Under the Canada-United States Enhanced Tax Information Exchange Implementation Act, Canadian financial institutions are required to collect and report information with respect to U.S. citizens and U.S. residents for tax purposes holding non-registered accounts to the Canada Revenue Agency (CRA). As a result, we are required to ask whether you are a U.S. citizen or U.S. resident for tax purposes at the time of account opening, and to ask that you inform us if there is a change in your circumstances that causes you to become a U.S. citizen or U.S. resident for tax purposes. U.S. citizens and U.S. residents for tax purposes will be asked to provide a U.S. federal Tax Identification Number.

Changes have been proposed to the Income Tax Act (Canada) so that every person or partnership that fails to provide, upon request, their Social Insurance Number (SIN), Business Number (BN) or their U.S. TIN to persons required to obtain the information, may be assessed a penalty by the Canada Revenue Agency (CRA). If an application for the assignment of identification is made within 15 days of the request (90 days for U.S. TIN) penalties will not be assessed.