

## FATCA & CRS Self-Certification Form (For Entity)

### What is this form about?

The Foreign Account Tax Compliance Act ("FATCA") and Common Reporting Standard ("CRS") regulations require Green Link Digital Bank Pte. Ltd. ("GLDB" or "the Bank") to collect and report certain information about our customers tax residency. If you are a U.S. Person or tax resident outside the country where your account is held, the bank may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the relevant tax authorities and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

This form is intended to request information for the purpose of complying with relevant tax regulations. Please complete this Self-Certification Form so that we hold accurate and up to date information about your tax residence status. If there are subsequent changes to your circumstances, please let us know by providing an updated Self-Certification Form.

If you have any questions on how to determine your tax residence status and/or FATCA and CRS status, please consult a professional adviser as we are not allowed to give tax advice.

Please complete this Self-Certification if you are an entity Account Holder (including a Partnership). For joint or multiple Account Holders, complete a separate Self-Certification for each entity Account Holder.

If you are an Individual (including a sole proprietor) Account Holder, please only complete the 'Self-Certification – Individual'.

1) Entity Information		*Mandatory fields			
Full Legal Name of Entity/ Branch*					
Country of Incorporation*					
Registered Address of Entity*	Block				
	Street				
	Floor		-	Unit	
	Building				
	City / State				
Postal Code					
Country					
<input type="checkbox"/> If mailing address is different from the registered address					
Mailing Address of Entity	Block				
	Street				
	Floor		-	Unit	
	Building				
	City / State				
Postal Code					
Country					
If the country of the mailing address does not match the country of the registered address, please explain:					

<b>For a Branch</b>					
Is the legal entity named above a branch in a different jurisdiction from where the headquarters is registered?				<input type="checkbox"/> No <input type="checkbox"/> Yes	
If yes, in which jurisdiction is the headquarters located?					
<b>Specified U.S. Person^</b>					
Is the entity a Specified U.S. Person^?				<input type="checkbox"/> No <input type="checkbox"/> Yes	
If yes, please provide the TIN (United States): _____ and the appropriate US IRS Form W-9.					
<p><b>If no</b>, please complete the following table indicating (i) where the entity is tax resident; and (ii) provide the entity's TIN for each country / reportable jurisdiction indicated. Countries / jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each jurisdiction of residence (rather than for each reportable jurisdiction).</p> <p>If the tax residence(s) of the legal entity does not match the jurisdiction of incorporation/organisation or the registered addresses provided in Part 1 of this form or if the legal entity has multiple jurisdictions of tax residence, please explain why.</p> <p>If the entity is a tax resident in the following more than three countries (indicate the tax reference/jurisdictions, please use a separate sheet.</p> <p>If a TIN is unavailable, please provide the appropriate reason A, B+ or C, where appropriate:</p>					
No.	Country/ Jurisdiction of Tax Residence*	Tax Identification Number (TIN)*	Reason if no TIN is available, please select 1 option – Reason A, B+ or C		
1			<input type="checkbox"/> A	<input type="checkbox"/> B+	<input type="checkbox"/> C
2			<input type="checkbox"/> A	<input type="checkbox"/> B+	<input type="checkbox"/> C
3			<input type="checkbox"/> A	<input type="checkbox"/> B+	<input type="checkbox"/> C
<p><b>If the Entity is tax resident in more than 3 countries / jurisdictions, please attach a separate sheet.</b></p> <p><b>Reason A</b> Country/jurisdiction where the entity is resident does not issue TINs to its residents.</p> <p><b>Reason B+</b> The entity is otherwise unable to obtain a TIN or equivalent number.</p> <p><b>Reason C</b> No TIN is required. This reason only applies if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction.</p> <p>If you have selected “Reason B+” for any of the country/jurisdiction indicated:</p>					
<b>I have selected ‘Reason B+’ for</b>		<b>Explanation for ‘Reason B+’</b>			
	<b>Country 1</b> (indicated above because)				
	<b>Country 2</b> (indicated above because)				
	<b>Country 3</b> (indicated above because)				

Please choose either one of the Type of Entity that is applicable in section 2 below:

- 1. Financial Institution** to select either **one** from A to F.
- 2. Active Non-Financial Institution** to select either **one** from G to L.
- 3. Passive Non-Financial Institution** to select M.

2) Type of Entity (Select one only)			
1. <u>Financial Institution</u>			
<b>FATCA Status (Not applicable for U.S. Entity)</b>			
A.	<input type="checkbox"/>	The Entity is a Participating Foreign Financial Institution Its GIIN (Global Intermediary Identification Number) is  <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="display: inline-block; width: 10px; height: 10px; background-color: black; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="display: inline-block; width: 10px; height: 10px; background-color: black; margin: 0 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>	Foreign Financial Institution (Participating)
B.	<input type="checkbox"/>	A Non-Participating Foreign Financial Institution	Foreign Financial Institution (Non-Participating)
C.	<input type="checkbox"/>	Other types of Foreign Financial Institutions. Please complete and submit the appropriate US IRS Form W-8	
<b>CRS Status</b>			
D.	<input type="checkbox"/>	The Entity is an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution Please complete Section 3 and the <u>Self-Certification on Tax Residency Status (Individual) Form</u> of all Controlling Persons <sup>1</sup> .	Non-Participating Investment Entity
E.	<input type="checkbox"/>	An Investment Entity other than (D) above	Investment Entity
F.	<input type="checkbox"/>	A Depository Institution, Custodial Institution or Specified Insurance Company	Financial Institution

2. <u>Active Non-Financial Institution</u>			FATCA Status	CRS Status
G.	<input type="checkbox"/>	<b>An active business</b> <ul style="list-style-type: none"> <li>• It derives less than 50% of its gross income (for the previous calendar year) from passive income such as dividends, interest, rents, royalties or annuities, and</li> <li>• Less than 50% of its assets are used to produce passive income for the previous calendar year.</li> </ul>	Active NFFE	Active NFE (others)
H.	<input type="checkbox"/>	<b>Start-up Company</b> <ul style="list-style-type: none"> <li>• It is just starting and not yet in operation, and has no prior operating history; and</li> <li>• It is investing capital into assets with the intention to operate a business other than that of a Financial Institution; and</li> <li>• The date of its incorporation is not more than 24 months prior to the date of this Self-certification Form</li> </ul>	Excepted Non-Financial Start-Up Company	Active NFE (others)
I.	<input type="checkbox"/>	<b>A public sector entity</b> <ul style="list-style-type: none"> <li>• Government Agencies, Statutory Boards, Entities owned by Statutory Boards, Public Sector entities and/or Foreign Embassies or Trade Representative Offices</li> </ul>	Entity Wholly Owned by Exempt Beneficial Owners	Active NFE (Governmental Entity or Central Bank)
J.	<input type="checkbox"/>	<b>An international organisation</b> <ul style="list-style-type: none"> <li>• It is an international organisation or a supranational organisation comprised primarily of non-U.S. governments (for FATCA) and of governments (for CRS); and</li> <li>• It has in effect headquarters or substantially similar agreement with Singapore (for FATCA) or the jurisdiction (for CRS); and</li> </ul>	International Organisation	Active NFE (International Organisation)



		• Its income does not inure to the benefit of private persons.		
K.	<input type="checkbox"/>	<b>A Publicly Listed Company or its Related Entity</b> <ul style="list-style-type: none"> <li>• Its stock is regularly traded on one or more established securities markets, or</li> <li>• It is an affiliate (in other words, a member) or an entity the stock of which is regularly traded on an established securities market</li> </ul>	Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation	Active NFE (Publicly Traded NFE)
L.	<input type="checkbox"/>	<b>Other than (G)-(K)</b> (for example a non-profit NFFE/NFE, holding company of nonfinancial groups, liquidating or emerging from bankruptcy company, treasury / financing centre of non-financial groups)	Active NFFE	Active NFE

3. <u>Passive Non-Financial Institution</u>				
			FATCA Status	CRS Status
M.	<input type="checkbox"/>	<b>A passive business</b> <ul style="list-style-type: none"> <li>• It derives more than 50% of its gross income (for the previous calendar year) from passive income such as investments, dividends, interests, rents or royalties.</li> <li>• More than 50% of its assets are used to produce passive income for the previous calendar year</li> </ul> <p>Please complete Section 3 and the <u>Self Certification on Tax Residency Status (Individual) Form</u> for all Controlling Persons.</p>	Passive NFFE	Passive NFE

3) Declaration of Controlling Person(s) <sup>1</sup>	
This section is only applicable if you have selected “D” or “M” under section 2 above. Please complete for all Controlling Persons.	
In addition, each Controlling Person is to provide the tax residence information by completing the Self Certification on Tax Residency Status (Individual) Form.	
<b>Controlling Person 1</b>	
Name (please underline surname)	
Type of Controlling Person (please select only 1 type):	
<input type="checkbox"/> Legal person – by ownership	<input type="checkbox"/> Legal arrangement (non-trust) – settlor-equivalent
<input type="checkbox"/> Legal person – by senior managing official	<input type="checkbox"/> Legal arrangement (non-trust) – trustee-equivalent
<input type="checkbox"/> Legal person – by other means	<input type="checkbox"/> Legal arrangement (non-trust) – protector-equivalent
<input type="checkbox"/> Trust – settlor	<input type="checkbox"/> Legal arrangement (non-trust) – beneficiary equivalent
<input type="checkbox"/> Trust – trustee	<input type="checkbox"/> Legal arrangement (non-trust) – other-equivalent
<input type="checkbox"/> Trust – protector	
<input type="checkbox"/> Trust – beneficiary	
<input type="checkbox"/> Trust – other	
<b>Controlling Person 2</b>	
Name (please underline surname)	
Type of Controlling Person (please select only 1 type):	



<input type="checkbox"/> Legal person – by ownership	<input type="checkbox"/> Legal arrangement (non-trust) – settlor-equivalent
<input type="checkbox"/> Legal person – by senior managing official	<input type="checkbox"/> Legal arrangement (non-trust) – trustee-equivalent
<input type="checkbox"/> Legal person – by other means	<input type="checkbox"/> Legal arrangement (non-trust) – protector-equivalent
<input type="checkbox"/> Trust – settlor	<input type="checkbox"/> Legal arrangement (non-trust) – beneficiary equivalent
<input type="checkbox"/> Trust – trustee	<input type="checkbox"/> Legal arrangement (non-trust) – other-equivalent
<input type="checkbox"/> Trust – protector	
<input type="checkbox"/> Trust – beneficiary	
<input type="checkbox"/> Trust – other	
<b>Controlling Person 3</b>	
Name (please underline surname)	
Type of Controlling Person (please select only 1 type):	
<input type="checkbox"/> Legal person – by ownership	<input type="checkbox"/> Legal arrangement (non-trust) – settlor-equivalent
<input type="checkbox"/> Legal person – by senior managing official	<input type="checkbox"/> Legal arrangement (non-trust) – trustee-equivalent
<input type="checkbox"/> Legal person – by other means	<input type="checkbox"/> Legal arrangement (non-trust) – protector-equivalent
<input type="checkbox"/> Trust – settlor	<input type="checkbox"/> Legal arrangement (non-trust) – beneficiary equivalent
<input type="checkbox"/> Trust – trustee	<input type="checkbox"/> Legal arrangement (non-trust) – other-equivalent
<input type="checkbox"/> Trust – protector	
<input type="checkbox"/> Trust – beneficiary	
<input type="checkbox"/> Trust – other	

#### 4) Notes

<sup>^</sup>Specified US Person - The term “Specified U.S. Person” means a U.S. Person, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

<sup>1</sup>Controlling Persons means the natural persons who exercise 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” must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

#### 5) Declaration & Sign-off

- I understand that the information supplied by me is covered by the full provision of the terms and conditions governing the Account Holder’s relationship with GLDB setting out how GLDB may use and share the information supplied by me.

<p>2. I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported to the tax authorities of the country / jurisdiction in which this account(s) is / are maintained and exchanged with tax authorities of another country / jurisdiction or countries / jurisdictions in which the Account Holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.</p> <p>3. I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.</p> <p>4. I declare that all statements made in this declaration are, to the best of my knowledge and belief, true, correct and complete.</p> <p>5. I undertake to advise GLDB within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Section 3 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in the Controlling Person Self-Certification Form that you may be filling out after this), and to provide GLDB with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.</p>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%; text-align: center;"> <p><i>Signature of Authorised Signatory</i></p> </div> <div style="width: 45%; text-align: center;"> <p><i>Signature of Authorised Signatory</i></p> </div> </div>	
Name:	Name:
Designation:	Designation:
Date (DD/MM/YY):	Date (DD/MM/YY):
<p><i>Note: Director(s)/Partner(s)/Authorised signatory(ies) who sign off the account opening Extract of Board Resolution with GLDB.</i></p>	

#### More information on FATCA and CRS

- For FATCA, please refer to: <http://www.irs.gov/Businesses/Corporations/Foreign-Account-Tax-Compliance-Act-FATCA> and [https://www.iras.gov.sg/taxes/international-tax/foreign-account-tax-compliance-act-\(fatca\)/basic-information-for-account-holders-of-financial-institutions](https://www.iras.gov.sg/taxes/international-tax/foreign-account-tax-compliance-act-(fatca)/basic-information-for-account-holders-of-financial-institutions)
- For CRS, please refer to: <https://web.archive.oecd.org/tax/automatic-exchange/> and [https://www.iras.gov.sg/taxes/international-tax/common-reporting-standard-\(crs\)/basic-information-for-account-holders-of-financial-institutions](https://www.iras.gov.sg/taxes/international-tax/common-reporting-standard-(crs)/basic-information-for-account-holders-of-financial-institutions)