

## FATCA STATEMENT

I am aware of the criminal responsibility for making a false statement and I declare that I am not a US taxpayer (1). I undertake to update the statement as regards my status as a US taxpayer in the event of a change in circumstances rendering the previous statement obsolete and I undertake, upon request by CONOTOXIA Limited, to provide additional documents to verify the reliability of the statement made.

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(1) The definition of a US taxpayer should be interpreted in accordance with the provisions of the US Internal Revenue Code, according to which a US taxpayer is an individual who meets at least one of these conditions:

1. Has US citizenship (also in case of simultaneous possession of another citizenship);
2. Has obtained the right of permanent residence in the USA for any period in a given year (the so-called Green Card);
3. Has chosen the U.S. residence for tax purposes after fulfilling the conditions provided in the U.S. regulations;
4. Has resided in the USA for at least 31 days during the tax year and at the same time the total number of days in which has resided in the USA during the current year and the previous two calendar years is at least 183 days (when determining the total number of days of residence, a multiplier of 1 for the number of days of residence in the current year, 1/3 for the days of residence in the previous year and 1/6 for the days of residence two years back is applied, which means that
  - 1 day of stay in the current year = 1 day to the total number of days of stay,
  - 3 days stay in the previous year = 1 day up to the total number of days,
  - 6 days stay two years back = 1 day to the total number of days stay.

## CRS STATEMENT

Do you have a tax residence other than your country of domicile?(1) (2)

YES

NO

I am aware of the criminal responsibility for making a false declaration and declare that I have a tax residence in my country of domicile

I am aware of the criminal responsibility for making a false statement and declare that I have a tax residence in other countries (not applicable to the USA):

Country of tax residence	Tax Identification No. ("TIN")	Country does not assign TIN

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- (1) Tax residence - is the place (country or territory) where a person or entity is liable to pay taxes and/or other public law liabilities.
- (2) CONOTOXIA Limited is obliged, on the basis of relevant regulations, to receive from its clients a statement concerning their tax residence and tax identification number and to provide the competent authorities, for the purpose of transferring to the competent authority of a Participating State, data concerning persons residing in a Participating State under the tax law of that Participating State.

**In case of a change in circumstances which may affect the tax residence of the Client, the Client is required to immediately notify CONOTOXIA Limited about it and then to submit the statement again, within 30 days from the occurrence of such circumstances.**

A Participating State shall mean: a) a Member State other than country of domicile b) a country or territory other than the United States of America with which country of domicile has concluded an agreement concerning automatic exchange of information on reporting accounts (c) a country or territory other than the United States of America with which the European Union has concluded an agreement providing for automatic exchange of information about reported account listed in a list published by the European Commission. The list of participating countries referred to in points (b-c) shall be published by the competent authorities.

## BENEFICIAL OWNER AND PEP STATEMENT

The data of the Beneficial Owner (1) (2):

Names: .....  
Surname: .....  
Nationality: .....  
Birth date: .....  
Residence Address: .....  
Residence Address: .....  
ID no.: .....

I am aware of the criminal responsibility for making a false statement and hereby declare that a Beneficial Owner:

- Is not a PEP (politically exposed person) or a member of the PEP family or a close associate of a PEP
- Is a PEP (politically exposed person) or a member of the PEP family or a close associate of PEP

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(1) The term 'beneficial owner' shall mean the natural person(s) who directly or indirectly controls the customer by virtue of legal or factual powers which enable that person(s) to exercise decisive influence over the actions or activities of the customer, or the natural person(s) on whose behalf a business relationship is established or an occasional transaction is carried out, including

(a) in the case of a client who is a legal person other than a company whose securities are admitted to trading on a regulated market that is subject to disclosure requirements under European Union law or the corresponding law of a third country:

- a natural person who is a client's owner manager or shareholder and who has ownership of more than 25%.

the total number of shares or stocks of that legal person,

- a natural person having more than 25 % of the total number of votes in the client body, also as pledgee or usufructuary, or on the basis of agreements with other persons entitled to vote,
- a natural person exercising control over a legal person or legal persons who together hold more than 25 % of the total number of shares in the client's body, or who holds more than 25 % of the total number of votes in the client's body, including as a pledgee or usufructuary or under agreements with others those entitled to vote,
- the natural person exercising control over the client by virtue of the rights conferred on that legal person, referred to in Article 3 Section 1 point 37 of the Accounting Act of 29 September 1994 (Journal of Laws of 2018, items 395, 398 and 650), or
- a natural person holding a senior management position in case of proven inability to find out or doubts as to the identity of the natural persons referred to in the first turet 1-4, and where there is no suspicion of money laundering or terrorist financing,

(b) in the case of a trustee:

- the founder,
- a trustee,
- a supervisor, if any,
- beneficiary,
- another person who controls the trust,

(c) in the case of a customer who is a natural person pursuing an economic activity and in respect of whom no indication or circumstances have been found which might indicate that another natural person or persons exercise control over him or her, the customer shall be deemed to be the beneficial owner.

(2) In accordance with the relevant regulations CONOTOXIA Limited is obliged to obtain data on the actual beneficiaries of its clients and their PEP status.

In accordance with the relevant legislation against money laundering and terrorist financing:

- a Politically Exposed Person ("PEP") means, in particular, the following positions: Head of State, Head of Government, Minister, Deputy Minister, Secretary or Under-Secretary of State, Member of Parliament or similar legislative bodies, Member of the governing bodies of political parties, Member of the supreme courts, constitutional courts and other high-level judicial bodies whose decisions are not subject to appeal, with the exception of extraordinary courts, Member of the courts of auditors or central bank board, Ambassador, charges d'affairs, a senior officer of the armed forces, a member of the administrative, management or supervisory bodies of state-owned enterprises, a director or deputy director and a member of the bodies of international organizations or persons exercising equivalent functions in organizations, a director-general in chief and central government offices, a director-general in provincial offices and the head of local offices of special government bodies;

- a member of the PEP family means:

(a) the spouse or a person cohabiting with PEP,

Date: \_\_\_\_\_

Signature: \_\_\_\_\_