

Owner Reporting Statement required under US Foreign Account Tax Compliance Act (FATCA) for Passive Investment Vehicles and Investment Entities/Trusts that are Professionally Managed

Entity name

Registered office (Street/no, Postal Code, City, Country)

(hereinafter referred to as the Client)

The Client has requested that CREDIT SUISSE (LUXEMBOURG) S.A. (hereinafter the Bank) treat it as an "Owner Documented Foreign Financial Institution" (ODFFI) for purposes of the US FATCA and the Intergovernmental Agreement (IGA) between Luxembourg and the United States. As a consequence, the Bank, as the Designated Withholding Agent, shall report to the respective authority in charge in Luxembourg which in turn will make available such information to the US Internal Revenue Service (IRS) all of the information required with respect to each of the Client's direct or indirect Equity Owners and/or Debt Holders (as defined herein) that meets the description of a specified US Person (cf. Section 3(c) and (d)).

1. Certification as to Client's Status

The Client has separately provided to the Bank a Form W-8BEN-E certifying its status for purposes of FATCA as an "Owner Documented Foreign Financial Institution".

2. Certification as to Direct and Indirect Owners of the Client (Owner Reporting Statement under FATCA)

In acknowledgement of, and making reference to, the definition of "specified US Person" set out in Section 3 below, the Client declares that it has the following (A) direct and indirect Equity Owners (as defined in Section 3 below) as well as the following (B) direct and indirect Debt Holders, if any (as defined in Section 3 below), with specified US Person status indicated below, and that Client agrees to provide valid supplemental documentation with respect to any such Equity Owner or Debt Holder identified below as requested by the Bank:

A. Direct and Indirect Equity Owners

Instructions: Please provide full information below with respect to each direct and indirect Equity Owner which is:

- An Individual (that is, any individual whether he or she is a US or a foreign person)
- An Entity that is a specified US Person

Equity Owner 1:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

To be completed by the Bank

Client No. (CIF No.)

INT. Archive:

REQ No.

Tick the appropriate box below:

- a) Equity Owner 1 is an individual who is not a *specified US Person*
or
b) Equity Owner 1 is an individual/entity that is a *specified US Person*

Equity Owner 2:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

Tick the appropriate box below:

- (a) Equity Owner 2 is an individual who is not a *specified US Person*, or
(b) Equity Owner 2 is an individual/entity that is a *specified US Person*

Equity Owner 3:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

Tick the appropriate box below:

- (a) Equity Owner 3 is an individual who is not a *specified US Person*, or
(b) Equity Owner 3 is an individual/entity that is a *specified US Person*

Equity Owner 4:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

Tick the appropriate box below:

- (a) Equity Owner 4 is an individual who is not a *specified US Person*, or
(b) Equity Owner 4 is an individual/entity that is a *specified US Person*

Equity Owner 5:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

Tick the appropriate box below:

- (a) Equity Owner 5 is an individual who is not a *specified US Person*, or
(b) Equity Owner 5 is an individual/entity that is a *specified US Person*

(complete additional pages as needed)

B. Direct and Indirect *Debt Holders*

Instructions: Please provide full information below with respect to each direct or indirect *Debt Holder*, if any, (as defined in Section 3) who is:

- An Individual (that is, any individual whether he or she is a *US* or a foreign person)
- An Entity that is a *specified US Person*

Debt Holder 1:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

Tick the appropriate box(es) below:

- (a) Debt Holder 1 is an individual who is not a *specified US Person*, or
(b) Debt Holder 1 is an individual/entity that is a *specified US Person*

Debt Holder 2:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

Tick the appropriate box(es) below:

- (a) Debt Holder 2 is an individual who is not a *specified US Person*, or
(b) Debt Holder 2 is an individual/entity that is a *specified US Person*

Debt Holder 3:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

Tick the appropriate box(es) below:

- (a) Debt Holder 3 is an individual who is not a *specified US Person*, or
(b) Debt Holder 3 is an individual/entity that is a *specified US Person*

Debt Holder 4:

Name/Entity name

Address (Street/no, Postal Code, City, Country)

Tick the appropriate box below:

- (a) Debt Holder 4 is an individual who is not a *specified US Person*, or
(b) Debt Holder 4 is an individual/entity that is a *specified US Person*

(complete additional pages as needed)

3. Definitions

- a) The term **"Equity Owner"** as used herein has the meaning set forth in US Treasury Regulation Section §1.1471-3(d)(6)(iv)(A)(1). Generally speaking, the term means any person or entity that owns any direct or indirect equity interest (regardless of amount) in an ODFFI, looking through all entities other than entities that are specified *US Persons*. An "equity interest" means any direct or indirect stock ownership (by vote or value) or (for a partnership) any capital or profits interest in the partnership or (for a trust) the right to receive a mandatory distribution during the calendar year from the trust or the right to receive a discretionary distribution from the trust, but in such case only if a distribution is actually received during the calendar year. In case of doubt as to whether the *definition of Equity Owner* has been met, the Client should consult an independent tax or legal advisor.
- b) The term **"Debt Holder"** as used herein has the meaning set forth in US Treasury Regulations Section 1.1471-3(d)(6)(iv)(A)(2). Generally speaking, the term means any person or entity that holds a direct or indirect debt interest in any ODFFI with a balance or value exceeding USD 50,000 (other than a debt interest that is not a "financial account" within the meaning of §1.1471-1(b)(44)) – while disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons. An indirect debt interest includes debt interests in any entity that directly or indirectly owns the Client or any direct or indirect equity interest in a Debt Holder of the Client), in either such case if the debt interest constitutes a financial account in excess of USD 50,000. In case of doubt as to whether the definition of *Debt Holder* has been met, the Client should consult an independent tax or legal advisor.
- c) The term **"US Person"** (including US Persons exempted from FATCA reporting) as used herein has the meaning set forth in US federal tax law.
- d) The term **"specified US Person"** means any US 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 US 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 US 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 US 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 US Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the US Internal Revenue Code or any entity registered with the 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 US Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the US Internal Revenue Code or that is described in section 4947(a)(1) of the US 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 of the United States; (xii) a broker; and (xiii) any exempt trust under a section 403(b) plan or section 457(g) plan as defined in section 6045(c) of the US Internal Revenue Code.
- In case of doubt as to whether any person or entity is a *US Person* or a *specified US Person*, the Client should consult an independent tax or legal advisor.

4. General Certifications

The Client declares that Client has reviewed and understood the information being provided on this form as well as the definitions set out above, and that the information furnished on the form is true, correct and complete to the best of Client's knowledge.

By certifying its status to the Bank as an "Owner Documented Foreign Financial Institution" (cf. para. 1 above), the Client agrees to delegate its FATCA reporting obligations to the Bank and to provide to the Bank all requested information and valid documentation with respect to each person identified on the Owner Reporting Statement necessary to enable the Bank to carry out these obligations on Client's behalf.

The Client acknowledges and agrees to provide to the Bank a renewed and updated Owner Reporting Statement every three calendar years, upon the Bank's request. In addition, the Client agrees to inform the Bank, on the Client's own initiative, within 30 days of any change in the Client's status (Section 1) as well as any change in the status of its direct and indirect *Equity Owners* and/or *Debt Holders* (Section 2), by submitting to the Bank a revised Owner Reporting Statement, and to provide all associated documentation to the Bank within 30 days. Further, the Client acknowledges and

agrees that Client's failure to inform the Bank promptly as to such a change in status, or any misrepresentations as to such status, entitles the Bank to terminate the above-referenced client relationship.

This Owner Reporting Statement is being provided to the Bank (please check the appropriate box):

- For the first time (new)
- By way of revision due to a change in circumstances affecting an existing Owner Reporting Statement that has not yet expired
- To renew and/or update an Owner Reporting Statement that has expired, upon the Bank's request (ordinary three-year renewal)

Place, date

X

Signature(s) of the Company

X

X

X