REGENTS PARK SECURITIES

Controlling Person Tax Residency Self-Certification Form

Instructions for completing this form

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard (*CRS*) require Regents Park Securities to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction. You can find further information at the OECD automatic exchange of information portal.

In general, you will find that tax residence is the country / jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country / jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form, and you may also need to fill in an IRS W-9 form.

If your tax residence (or the Controlling Person's, if you are completing the form on their behalf) is located outside the United Kingdom, we may be legally obliged to pass information on this form and other financial information with respect to your financial accounts to HM Revenue & Customs and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

You can find summaries of defined terms such as an account holder, Controlling Person, and other terms in the Appendix.

This form will remain valid unless there is a change in circumstances relating to information, such as the Controlling Person's tax status, that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification.

Please fill in this form if the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

For joint or multiple controlling persons, use a separate form for each Controlling Person.

Where you need to self-certify on behalf of an Entity Account Holder, do not use this form. Instead, please complete an *Entity tax residency self-certification form*. Similarly, if you are an individual account holder, sole trader or sole proprietor, please complete an *Individual tax residency self-certification form*.

If you are completing this form on behalf of a Controlling Person

Please tell us in what capacity you are signing in Part 4. For example, you may be the Passive NFE Account Holder, or completing the form under a power of attorney.

As a financial institution, Regents Park Securities is not authorised to give tax advice.

Your tax adviser may be able to assist you in answering specific questions on this form. Your domestic tax authority can provide guidance regarding how to determine your tax status.

Part 2 – Country / Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number or functional equivalent ("TIN")

Please complete the following table indicating *(i)* where the Controlling Person is tax resident, *(ii)* the Controlling Person's TIN for each country / jurisdiction indicated, and *(iii)* if the Controlling Person is a tax resident in a country / jurisdiction that is a Reportable Jurisdiction(s) then please also complete Part 3 — Type of Controlling Person. Countries / jurisdictions adopting the wider approach may require that the self-certification include a tax identifying number for each country / jurisdiction of residence (rather than for each Reportable Jurisdiction).

If the Controlling Person is tax resident in more than three countries / jurisdictions, please use a separate sheet.

If a TIN is unavailable please provide the appropriate reason A, B or C:

Reason A – The country / jurisdiction where the Controlling Person is resident does not issue TINs to its residents.

Reason B – The Account Holder is otherwise unable to obtain a TIN or equivalent number *(please explain why you are unable to obtain a TIN in the explanation table below if you have selected this reason)*.

Reason C – No TIN is required. (*Note: only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction*).

Part 4 – Declarations and Signature

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Regents Park Securities setting out how Regents Park Securities may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Controlling Person 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 I, as the Controlling Person, may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the Entity Account Holder to which this form relates.

Appendix – Summary Descriptions of Select Defined Terms

Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the *CRS*), the associated Commentary to the CRS, and domestic guidance. These can be found at the OECD automatic exchange of information portal.

If you have any questions, please contact your tax adviser or domestic tax authority.

"Account Holder" The "Account Holder" is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust's owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder. A person, other than a

Financial Institution, holding a Financial Account for the benefit of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

"Active NFE" An NFE is an Active NFE if it meets any of the listed criteria — broadly, NFEs by reason of income and assets; publicly traded NFEs; Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities; holding NFEs that are members of a non-financial group; start-up NFEs; NFEs that are liquidating or emerging from bankruptcy; treasury centres that are members of a non-financial group; and non-profit NFEs.

"Control" "Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage, e.g. 25%) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

"Controlling Person(s)" "Controlling Persons" are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity ("Passive NFE") then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term "beneficial owner" described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

"Entity" The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

"Financial Account" A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

"Financial Institution" The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

"Investment Entity" Includes two types of Entities: (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer — trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferable securities; commodity futures trading; individual and collective portfolio management; or otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; and (ii) an Investment Entity managed by another Financial Institution, where the gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets.

"NFE" An "NFE" is any Entity that is not a Financial Institution.

"Participating Jurisdiction" A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.

"Passive NFE" Under the CRS a "Passive NFE" means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.

"Reportable Account" The term "Reportable Account" means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

"Reportable Jurisdiction" A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

"Reportable Person" A "Reportable Person" is defined as a "Reportable Jurisdiction Person", other than: a corporation the stock of which is regularly traded on one or more established securities markets; any corporation that is a Related Entity of such a corporation; a Governmental Entity; an International Organisation; a Central Bank; or a Financial Institution (except for an Investment Entity described in Sub-Paragraph A(6)(b) of the CRS that are not Participating Jurisdiction Financial Institutions, which are instead treated as Passive NFEs).

"TIN (including "functional equivalent")" 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 or numbers assigned by a jurisdiction 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. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for Entities, a business / company registration code or number, and for individuals, a social security / insurance number, citizen / personal identification / service code / number, and resident registration number.