

A Form W-8BEN-E must be completed correctly without any alterations.

If you make a mistake, please start over using a new form.

Do not use liquid paper or any other correctional tool.

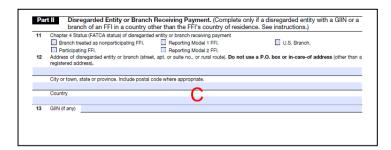
All W Forms must be completed in English

Rev. October 2021) Department of the Treasury Internal Revenue Service	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) For use by entities, Individuals must use Form W-88EN. * Section references are to the Internal Revenue Code. * Go to www.irs.gov/Form/W86ENE for instructions and the latest information. * Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1621				
Do NOT use this form for:		Instead use Form:				
• U.S. entity or U.S. citizen or resident						
	oreign individual					
	foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United iless claiming treaty benefits).					
A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) W. foreign government, international organization, foreign private foundation, or overnment of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115/01(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions)						

A. Please read this section and the associated instructions to ensure you are completing the correct W form.

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	Name of organization that is the bene	ficial owner		2 Country of incorporation or organization		
	Name of disregarded entity receiving	the payment (if applicable, see in:	structions)			
			·			
			Partnership			
	Simple trust Tax-exempt organization Comple			= 3		
	Central Bank of Issue Private foundation Estate					
	Grantor trust Disregarded entity International organization If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes," complete Part III.					
_	Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)					
	Nonparticipating FFI (including an			rting IGA FFI. Complete Part XII.		
	FFI other than a deemed-complia exempt beneficial owner).	nt FFI, participating FFI, or	Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.			
	Participating FFI.		Internation	nal organization. Complete Part XIV.		
	Reporting Model 1 FFI.	R	Exempt re	etirement plans. Complete Part XV.		
	Reporting Model 2 FFI.	D	☐ Entity wholly owned by exempt beneficial owners. Complete Part XVI. ☐ Territory financial institution. Complete Part XVII.			
	Registered deemed-compliant FF					
	FFI, sponsored FFI, or nonreporting See instructions.	ng ida rhi covered in Paft XII).	Excepted nonfinancial group entity. Complete Part XVIII.			
				Excepted nonfinancial start-up company. Complete Part XIX.		
	Sponsored FFI. Complete Part IV. Certified deemed-compliant nonr			 Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. 		
	Part V.	egistering local bank. Complete		So1(c) organization. Complete Part XXI. Nonprofit organization. Complete Part XXII. Publicity traded NFFE or NFFE affiliate of a publicity traded		
	Certified deemed-compliant FFI v	vith only low-value accounts.				
	Complete Part VI.					
	Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. Certified deemed-compliant limited life debt investment entity.		corporation. Complete Part XXIII. Excepted territory NFFE. Complete Part XXIV. Active NFFE. Complete Part XXV.			
	Complete Part VIII.	•	Passive NFFE. Complete Part XXVI. Excepted inter-affiliate FFI. Complete Part XXVII.			
	Certain investment entities that do	not maintain financial accounts.				
	Complete Part IX.		Direct reporting NFFE.			
	Owner-documented FFI. Completed Restricted distributor. Complete F		Sponsored direct reporting NFFE. Complete Part XXVIII. Account that is not a financial account.			
_				x or in-care-of address (other than a registered address	s).	
		, , , , , , , , , , , , , , , , , , , ,			,	
	City or town, state or province. Includ	e postal code where appropriate.		Country		
	Mailing address (if different from above	re)				
	City or town, state or province. Includ	o nostal codo whore appropriate		Country		
	City of town, state or province. Includ	e postal code where appropriate.		Country		
211	Identification of Benef	icial Owner (continued)			_	
e i	U.S. taxpayer identification number (T				_	
	o.o. taspayor raoritinoation nambor (1					
9	GIIN	b Foreign TIN	c Che	eck if FTIN not legally required ▶		
_	Reference number(s) (see instructions)			_	
	***	,				
e:	Please complete remainder of the form	including signing the form in Part	XXX.			



C. PART II (Page 2 of Form)

Disregarded Entity or Branch Receiving Payment.



D. PART III (Claim of Tax Treaty Benefits) (if applicable). (For chapter 3 purposes only) Only complete this section if you are a resident in a treaty country/territory and entitled to claim tax treaty benefits, ie if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US.

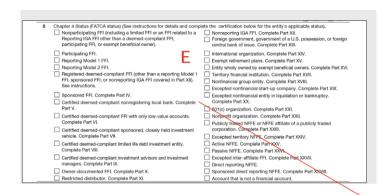
Line 14a tick the box and insert "Country/Territory" of residency

Line 14b OR 14c tick either box as applicable.

Limitation on Benefit provisions (LoB) check the box the entity is claiming treaty benefits under.

Line 15 Special rates and conditions (only if applicable—see instructions)

Note: If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.



F PARTS IV to XXVIII

The remaining Parts of the form (Parts IV through XXVIII) include specific certifications relating to the chapter 4 status you ticked on Part I. Line 5.

For this portion of the form, you are required to complete only the certification applicable to Your chapter 4 status.

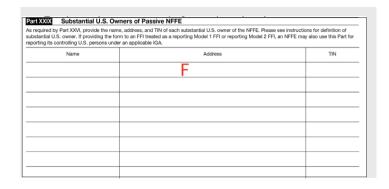
Example



Example:

If an entity selected 'Certified deemed-compliant nonregistering local bank' on Part I, Line 5, the entity is required to complete Part V of the Form W-8BEN-E.

You will note that the heading of the section to be completed matches the chapter 4 status (FATCA status) selected on Part I, line 5, and Part I, line 5 also contains the reference to the section to be completed i.e. in this example Part V.



F. Part XXIX Substantial U.S. Owners of Passive NFFE. (Complete only if Part XXVI completed and only if applicable.)

Please provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see Form W-8BEN-E instructions for definition of substantial U.S. owner. (A Reporting Model 1 FFI or Model 2 FFI is a Financial Institution located in a country/territory that has entered into an agreement to implement FATCA. Under these agreements a Substantial US Owner is also referred to as a Controlling US Person)

Part XXX Certification								
		nder penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further entity under penalties of perjury that:						
		The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050V;						
l	The entity identified on line 1 of this form is not a U.S. person;							
	 This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the patrier's share of a partnership's effectively connected taxable income, or (d) the patrier's amount related from the relater of a patrientship interest subject to withholding under section 14-fills, and 							
l	 For broker 	 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. 						
1	Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disbuse or make payments of the income of which the entity on line 1 is the beneficial owner. I agree that I will swinth a new form within 30 days if any certification on this form becomes incorrect.							
4	📗 I certify that I l	have the capacity to sign for the entity identified on line 1 of t	his form.					
	Sign Here	1	2	3				
l	,	Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)				

G. PART XXX (Certification) (Page 8 of form)

You must be authorised to sign on behalf of the entity on Line 1.

- 1. Please sign the form
- 2. Please print your name on the line next to your signature.
- 3. Please date the form using the MM/DD/YYYY format.
- Please tick here 'I certify that I have the capacity to sign for the entity identified on Line 1 of the form'.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

Hang Seng Bank is unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor