

Phillip Capital Limited ABN 14 002 918 247 AFSL 246827
Phillip Capital Trading Pty Ltd ABN 68 066 066 911 AFSL 246796
Together known as "PhillipCapital"

STANDARD TERMS AND CONDITIONS OF ENGAGEMENT

This Agreement ("Agreement") sets out the basis on which you ("You" or "Your") engage Phillip Capital Limited, ("PhillipCapital", "We" or "Us") to conduct transactions in Equities and/or Derivatives quoted on a recognised Securities Exchange (Exchange) and Phillip Capital Trading Pty Ltd ("PhillipCapital", "We" or "Us") to conduct transactions in OTC Forex Trading.

NOTE: This Agreement is only for Institutions as defined in clause 18.

A. If you do not meet the Definition of Institution* please complete the Equities and Derivatives Account Application form.

B. Before proceeding, if the investor or its related entities is a US tax resident please contact PhillipCapital for further information.

1. Market Rules

All transactions ("transactions") under this Agreement must be conducted in accordance with the constitution, Market Rules, customs and usages of the Market Operator, the ACH Clear Operating Rules, the ASIC Market Integrity Rules and the Corporations Act 2001 (Cth) and any other applicable laws and regulations of Australian government and regulatory bodies as amended from time to time.

2. Services

We will provide the following services ("Services") to you under this Agreement:

- execution only services for transactions in securities and/or ETO's
- quoted on an exchange
- non-discretionary general financial product advice in relation to securities and/or ETO's quoted on an exchange
- other broking and dealing services incidental to the Services; and
- any other financial services as may be requested by you and agreed by us.

You acknowledge that we will only provide the above Services to you on the basis that you are a Wholesale Client as defined in the Australian Corporations Act 2001 and You warrant to us that You are not a Retail Client as defined in the Australian Corporations Act 2001. You authorise us to act as Your agent in connection with each transaction which we execute on Your behalf.

3. Authorised to Deal

You warrant that You will provide PhillipCapital with a list of persons authorised by you to act on your account including giving instructions and placing orders on Your behalf

4. Discretion

We may, in our absolute discretion and without prior notice to You, refuse to accept or execute any order from You. If this happens we will endeavour to notify You of that refusal as soon as practicable.

Without limitation, we reserve the right to refuse to execute an order on Your behalf where the original instructions are more than one calendar month old or where the security has been subject to a trading halt and You have not subsequently reconfirmed Your instructions.

5. Payment and Settlement

You must use an Australian Custodian to settle all of Your transactions with Us.

ASIC requires all equities transactions to be settled on T+2 and ETO transactions to be settled on T+1. To assist in meeting settlement, you must keep us advised at all times about the identity of your appointed Custodian, its Participant Identification Number and the relevant contact person.

After You place an order to buy or sell securities and the order is executed, We will immediately send you a confirmation in relation to the transaction (with a copy to Your Custodian if requested by You).

The confirmation will record the transaction and include the price of the securities, brokerage and government charges. Each confirmation is issued subject to the applicable constitution, Market Rules, customs and usages of the Market Operator and the ACH Clear Operating Rules the ASIC Market Integrity Rules and the Corporations Act 2001 and any other applicable laws and regulations of Australian government and regulatory bodies as amended from time to time.

You warrant to us that at all times You will be in a position to meet all of Your commitments arising out of the transactions conducted by us on Your behalf.

You agree to pay for any security purchased on Your account in cleared funds in Australian dollars and deliver any securities sold for Your account on the settlement date. You agree to pay on demand all balances owing with respect to Your account. The amount payable by You in relation to any purchase shall include all applicable fees including brokerage, taxes, costs, duties, administration fees and charges. These fees are also payable on the settlement date for the relevant securities transaction.

6. Default

You agree that:

- if we have sent you a confirmation in relation to a purchase of securities and you fail to meet your settlement obligations in accordance with the terms stated in the confirmation, then we may, at any time after the settlement date stated in the confirmation and without further demand, sell the securities the subject of the confirmation at your risk and expense, which expense may include brokerage; and
- if we have sent you a confirmation in relation to a sale of securities and you fail to meet your settlement obligations in accordance with the terms stated in the confirmation, then we may, at any time after the settlement date stated in the confirmation and without further demand, buy the securities necessary to fulfil your settlement obligations at your risk and expense, which expense may include brokerage.

7. Facilitation

You agree that in circumstances where we have facilitated the completion of any order given by you that notwithstanding PhillipCapital is dealing as principal for the facilitated shares, we will charge brokerage at the normal agreed rates on the total amount of shares bought or sold.

8. Interest Charges, Commissions, Fees

You agree to pay interest charges (at a rate no higher than the rate we charge other clients from time to time in similar circumstances) in relation to any late payment by you in connection with a securities transaction. You agree to pay all costs incurred by us where you fail to make good delivery in respect of sales, or pay for purchases by the due settlement date.

Subject to any discounts or special rates which we may agree with you from time to time (either in relation to particular transactions or generally), you agree to pay our standard fees and rates of commission for the provision of services under this Agreement as notified to you by us from time to time.

9. Correction of Errors

You must check that the details in each confirmation are correct and advise us immediately of any errors.

We may, at any time, reissue a confirmation in order to correct any errors or omissions and these terms and conditions mutatis mutandis shall be binding with respect to the reissued confirmation.

10. Variation

PhillipCapital may at its discretion and without any prior or subsequent notice to you, amend or remove the Terms and Conditions of any part of this Agreement at any time to reflect changes in our practices and/or applicable law and regulation.

Please check this Agreement at www.phillipcapital.com.au from time to time to ensure that you are aware of any amendments which will be indicated by a change in the issue date of the document. If you do not have access to electronic communication or our website, you may request a copy of the amended Agreement by contacting us.

11. Termination

Either party may terminate this Agreement by giving at least 7 Business Days written notice to the other, subject to all outstanding obligations under this Agreement being duly discharged.

All applicable provisions will survive the termination of this Agreement. Without limitation, the provisions of this Agreement shall, on termination, remain in effect with respect to all securities and other property then held in your account and all transactions then outstanding between us.

12. Miscellaneous

Any notice given or demand by either party, or confirmation issued by us, shall be deemed to have been received on the Business Day following the transmission or posting of the notice, demand or confirmation.

This Agreement and its enforcement shall be governed by the laws and the exclusive jurisdiction of the courts of Victoria, Australia.

You expressly authorise us to disclose information relating to you and the transactions effected pursuant to this Agreement to Australian government and regulatory bodies where they are entitled to demand such information under applicable laws and regulations.

13. Sub-Account Opening

You will provide details of each sub Account on the Institution Trading Agreement - Institution Client Account Details - Schedule 2 or in any other manner acceptable to PhillipCapital.

14. Foreign Account Tax Compliant Act (FATCA)

All investors are to complete the FATCA Acknowledgement and Declaration Institutions (attached) including if the investor or any entities related to the investor are foreign tax resident companies and/or US resident companies or if any of the directors or controllers of the companies are US residents for tax purposes.

FACTA imposes new documentation, withholding and reporting requirements on all non-US foreign financial institutions (FFIs) and failure to comply and disclose the required information may lead to a substantial withholding tax on US taxpayers.

15. Definition of Institution

For the purposes of the Corporations Act 2001 and the AML/CTF Act, an Institution includes:

- a domestic listed public company or a majority owned subsidiary of a domestic listed public company
- an Australian Government Entity
- Licensed (eg. AFSL) and subject to regulatory oversight of a Commonwealth, state or territory statutory regulator (including Registered Charities if registered on Australian Charities and Not-for-Profits Commission)
- a managed investment scheme registered by ASIC
- a managed investment scheme that is not registered by ASIC and that only has wholesale clients, and does not make small scale offerings to which section 1021E of the Corporations Act 2001 applies
- a Government superannuation fund established by legislation
- a foreign listed public company subject to disclosure requirements (whether by stock exchange rules or by law, that to ensure transparency of beneficial ownership are the same as, or are comparable to requirements in Australia.

ACKNOWLEDGEMENT AND EXECUTION

The Institution executing this Agreement acknowledges and agrees to accept

- the Standard Terms and Conditions of the Institution Trading Agreement – Equities and Derivatives, and
- will continue to keep PhillipCapital informed of changes to its information including its tax status for FATCA and Common Reporting Standard purposes, and
- declares that any funds and/or assets placed or subsequently provided by us to PhillipCapital will at all times comply with all laws to which the Company is subject, including but without limitation to all tax laws and AML/CTF laws and regulations

Institution Name
Full company name eg. Limited (must be a public listed company or AFSL)

ABN and/or International Registration Number **AFSL or International Licence number**

International Clients - Regulatory Body
Attach a copy of your certificate issued by the relevant exchange to evidence that you are a listed company

Institution Contact Details

Registered Office Address
Street Number & Name Suburb State Postcode

Contact Person
Phone **Email**

Persons Authorised to provide instructions

Contact Person
Phone **Email**

Persons Authorised to provide instructions

Contact Person
Phone **Email**

EACH SUB-ACCOUNT IS TO PROVIDE SSI INFORMATION

.....
Name of Director/ Authorised Signatory **Name of Director/ Authorised Signatory**

.....
Signature **Signature**

.....
Date **Date**

Please complete and attach to this application:

- FATCA Acknowledgment & Declaration form
- W8BEN form

a foreign company is to provide the certificate issued by the listing exchange certificate for registration as a listed company
SSI

If you do not meet the definition of Institution at clause 15, complete the PhillipCapital Equities and Derivatives Account Application on our website.

Contact Details

Phillip Capital Limited, Phillip Capital Trading Pty Ltd ("PhillipCapital")

ABN 14 002 918 247

AFSL 246827

Toll Free Number **1800 214 264**

Facsimile **+612 3 8633 9899**

E-mail securities@phillipcapital.com.au

Website www.phillipcapital.com.au

MELBOURNE

Level 10, 330 Collins Street, Melbourne VIC 3000

Telephone **+61 3 8633 9800**

SYDNEY

Level 9, 56 Pitt Street, Sydney NSW 2000

Telephone **+61 2 9233 9611**

QUEENSLAND

Level 12, Niecon Tower, 17 Victoria Avenue Broadbeach QLD 4218

Telephone **+61 7 3149 8629**

Acknowledgment & Declaration Institutions

Phillip Capital Limited ABN 14 002 918 247 AFSL 246827
Phillip Capital Trading Pty Ltd ABN 68 066 066 911 AFSL 246796
Together known as "PhillipCapital"

PhillipCapital's obligations under FATCA require clients to consider based on their residency and tax status if they are required to complete the information in this Acknowledgment & Declaration.

PhillipCapital is required to identify and report information on certain USA individuals and entities to the USA Internal Revenue Service (IRS) via the Australian Tax Office (ATO).

A USA citizen may be considered a tax resident in the United States for tax purposes even if that person is a resident of another jurisdiction.

If you indicate that you are a tax resident of the USA, PhillipCapital will require further information from you to assess if you are eligible to become a client of PhillipCapital.

PhillipCapital is not able to provide you with tax advice or professional advice in respect of FATCA and we encourage you to seek the advice of an experienced tax or professional adviser in relation to completing your status and the information you provide in this Acknowledgment & Declaration.

Definitions in this form are available in Annexure 1.

Institutions include:

- *Domestic listed public company or a majority owned subsidiary of a domestic listed public company*
- *An Australian Government Entity*
- *Licensed (e.g. AFSL dealing with Wholesale clients) and subject to regulatory oversight of an Australian Commonwealth, state or territory statutory regulator (including Registered Charities if registered with Australian Charities and Not-for-Profits Commission)*
- *a managed investment scheme registered by ASIC*
- *a managed investment scheme that is not registered by ASIC and that only has wholesale clients, and does not make small scale offerings to which section 1021E of the Corporations Act 2001 applies*
- *a Government superannuation fund established by legislation*
- *a Regulated Trust supervised by ASIC, ATO or APRA*
- *a **foreign listed public company** subject to disclosure requirements whether by stock exchange rules or by that, to ensure transparency of beneficial ownership are the same as or are comparable to, the requirements in Australia.*

TYPE

Select your account type : Company Trust Other
Refer to institutions list on page 1

SECTION 1

All investors to complete

Institutions including AFSL dealing with wholesale investors and regulated trusts are to complete FATCA Acknowledgment & Declaration

Full Name
(If a company, include the registration number - ABN)
(If a Trust include the Trustee name)
ABN / Registration Number

Applicant Address
Street Number & Name Suburb State Country Postcode

Registered Address
(For companies) Street Number & Name Suburb State Country Postcode

Tick here if same as Applicant Address

Investor Type

All investors to complete

- Company (Australian & Foreign) Go to section 2
Trust & Trustees Go to section 3

When the above applicable Section is complete proceed to Acknowledgment and Declarations in Section 4

SECTION 2 - COMPANIES AUSTRALIAN AND FOREIGN

A Status of Company

Tick here if the company is a Public Listed Company

Tick here if the company is a AFSL dealing only with wholesale clients

Tick here if the company is a Regulated Trust or otherwise subject to an Australian Regulator

If YES provide details
Name of Regulator Regulation Number

B Companies Listed on an exchange or subject to other Regulation

Tick here if an Australian Company is listed on Australian exchange/s

Name of exchange Company Code
Name of exchange Company Code

Tick here if the company is majority owned by an Australian Company listed on Australian exchange/s

Name of Majority Holder Company Code

Proceed to Section 2C
Section 2 continues over page

Tick here if the company is a **Foreign Company** listed on a foreign financial market exchange that has the same disclosure requirements, in particular in relation to a Beneficial Ownership, as the Australian Securities Exchange

Name of exchange Company Code

Name of Regulator Regulation Status Regulation Number

Tick here if the **Foreign Company** is majority owned by an Australian Company listed on Australian exchange/s

Name of exchange Company Code

Name of exchange Company Code

Name of Regulator Regulation Status Regulation Number

Proceed to Section 2C

Tick here if the company is subject to the supervision and the regulation of the Australian Commonwealth, Australian State or Territory statutory regulator more than the Australian Securities and Investment Commission. This includes Australian Financial Service Licensees, Registered Managed Investment Schemes with ASIC and Registrable Superannuation Entities

Name of Regulator Regulation Status Regulation Number

Proceed to Section 2C

C FATCA Status

Tick the appropriate box(es)

Financial Institution - custodial or depository institution or investment entity

If **YES** provide the Global Intermediary Identification Number (GIIN), if applicable:

GIIN

If the company does not have a GIIN, please provide the FATCA status:

Certified Deemed Compliant Financial Institution Non-reporting IGA Financial Institution

Excepted Finance Institution Non-participating Financial Institution

Exempt beneficial owner Other - describe the FATCA status

When the above applicable Section is complete proceed to **Acknowledgment and Declarations** in Section 4

A Regulated Trust

Tick below to indicate the type of **Regulated Trust**

If **YES** indicate below the type of Regulated Trust:

A trust that is regulated by:

Australian Securities and Investments Commission (ASIC)

The Australian Taxation Office

Australia Prudential Regulation Authority

Registered managed Investment Schemes (registered at ASIC)

Australian Government superannuation fund; or

Other regulated trust subject to Australian regulator

Tick here if the Trust is a **Financial Institution** or **Trust with a Trustee that is a Financial Institution 2C**

ie. a trust that is primarily established for custodial or investment purposes or a Trust that has a Trustee that is a Financial Institution in its own right.

If **YES** provide the Trust or Trustee's Global Intermediary Identification Number (GIIN), if applicable

GIIN

If the company does not have a GIIN, please provide the FATCA status:

Certified Deemed Compliant Financial Institution

Non-reporting IGA Financial Institution

Excepted Finance Institution

Non-participating Financial Institution

Exempt beneficial owner

Other - describe the FATCA status

Proceed to the **Acknowledgement and Declaration**

Tick here if **Financial Institution**

ie. custodial or depository institution, an investment entity or a specified insurance company for FATCA purposes

Proceed to the **Acknowledgement and Declaration**

I/we hereby Acknowledge and Declare that:

- 1 Any funds and/or assets placed or subsequently provided by me/us from time to time with PhillipCapital will at all times comply with all laws to which we are subject to, including but not without limitation to all tax laws and regulations.
- 2 I/We will promptly notify PhillipCapital in writing of any change in:
 - A my/our particulars, circumstances, status, including change in citizenship, beneficial owners, residence, tax residency, address(es) on record, telephone and facsimile numbers and/or email addresses; and/or
 - B in the case of all non-individual investors, our constitution, shareholders, partners, directors or company secretary, or the nature of our business.
- 3 All information collected by PhillipCapital on our account will be disclosed when required by any applicable tax laws and regulation, including applicable laws imposing any reporting and/or withholding obligations on us, such as the United States Foreign Account Tax Compliance Act, as may be amended, varied, supplemented or replaced from time to time.
- 4 If I/we indicate that I/we are a tax resident of the USA, that we/I will promptly complete and return the appropriate form provided by PhillipCapital.
- 5 The FATCA and CRS information provided in this form is true and correct and I/we agree to PhillipCapital to provide this information to the relevant government body/ies or as required at law.
- 6 I/We hereby declare the I/we am/are authorised to make this Declaration and I/we affirm that the information and statements given in this document and any related documents are correct and complete.

.....
Signature
Director/Authorised Signatory*

.....
Signature
Director/Secretary/Authorised Signatory*

.....
Print Name

.....
Print Name

.....
Witness Signature

.....
Witness Signature

.....
Witness Name

.....
Witness Name

.....
Date

*** Delete not applicable**

Please attach: Individuals certified identification documentation

ANNEXURE 1 - FATCA DEFINITIONS

Term	Shortened name	Definition
Australian Financial Services Licence	AFSL	An Australian Financial Services Licence (AFSL) is a licence for any Australian businesses involved in the provision of financial services.
Charity		A Charity is an organisation that must be not-for-profit, have a charitable purpose and be for the public benefit (other than where the charitable purpose is the relief of poverty).
Custodial account	n/a	An account that holds any financial instruments or contracts held for investment for the benefit of another person. Exclusions include: retirement and pension accounts and non-retirement savings accounts (must meet certain requirements in respect of tax treatment and type or amount of contributions).
Custodian	n/a	A specialised Financial Institution responsible for safeguarding an Entity's or individual's financial assets. See also 'Custodial account'
Deemed Compliant FFI	DCFFI	A certain category of FFIs (eg local banks, local FFI members of PFFIs and certain investment vehicles) that can satisfy certain criteria set by the IRS without undertaking the full compliance steps required of a PFFI. The final FATCA regulation expanded on this definition and includes two main types – Registered Deemed Compliant (eg Local FFI, non-reporting member of an FFI, Qualified Collective Investment Vehicles and Restricted Funds); and Certified Deemed Compliant (eg non-registering local banks, retirement funds, not for profit organisations, and FFIs with only low value accounts).
Excepted FFI	EFFI	A class of NFFE that is exempt from being withheld or reported on. Includes companies listed on specified stock exchanges, entities that are engaged in active trade or business, and charitable organisations that are able to meet certain requirements. See also 'NFFE'
Exempt Beneficial Owner	EBO	Exempt Beneficial Owners are entities that are not subject to FATCA withholding. The types of entities that can be Exempt Beneficial Owners are listed in the US Regulations and in Annex II of the IGAs. In general, the following entities will ordinarily qualify as Exempt Beneficial Owners are Non-US Governments and governmental agencies, Non-US Central Banks, Retirement funds that meet certain requirements, International Organisations.
Financial Institution	FI	Any entity that: accepts deposits in the ordinary course of banking or similar business; or holds financial assets for the account of others as a substantial portion of its business; or is engaged primarily in the business of investing, reinvesting or trading securities, partnership interests, commodities or similar; or is a specified insurance company.
Foreign Financial Institution	FFI; FFIs	Any financial institution that is foreign to the United States.
Global Intermediary Identification Number	GIIN	Identification number assigned to a FFI that registers with the Internal Revenue Service. See also 'FFI'
Internal Revenue Service	IRS	US government agency responsible for tax collection and tax law enforcement.
Internal Revenue Service	n/a	Any entity (which for the purposes of FATCA includes a legal arrangement such as a trust) that conducts, as a business, any of the following activities for or on behalf of a customer: 'trading in money market instruments' and other relevant instruments, 'individual and collective portfolio management' or 'investing, administering, or managing funds or money on behalf of other persons'. An entity is also an Investment Entity if it is managed by another entity that is an Investment Entity.
Non-Financial Foreign Entity	NFFE	An entity resident outside the United States (foreign entity) that is not a financial institution or engaged in business activities as a financial institution – usually a corporation or a company.
Non-Participating FFI	NPFFI	A FFI that has not entered into an 'FFI agreement' and does not undertake FATCA obligations. A Participating FFI can also become a NPFFI if it significantly fails to comply with its FATCA obligations. See also 'FFI agreement' and 'participating FFI'
Owner Documented FFI	ODFFI	Owner Documented Financial Institution apply to closely held Passive Investment Vehicles that are Investment Entities, where meeting the obligations under the Agreement would be onerous given the size of the entity. An Owner Documented Financial Institution must satisfy the following requirements: The Financial Institution must not maintain a Financial Account for any Non-Participating Financial Institution; The Financial Institution must not be owned by, nor be a member of a group of Related Entities with any Financial Institution that is a Depository Institution, Custodial Institution or Specified Insurance Company.
Participating FFI	PFFI	Any FFI that enters into an FFI agreement with the IRS under FATCA to undertake due diligence, withholding and reporting requirements for US account holders.
Passive Investment	n/a	An investment strategy involving limited ongoing buying and selling actions. Passive investors will purchase investments with the intention of long-term appreciation and limited maintenance. Any type of property income, earnings from a business that does not require direct involvement from the owner or merchant, rent from property, Interest from a bank account, dividend and interest income from owning securities, such as stocks and bonds etc.
Public Listed Company	PLC	A publicly listed company is a business listed on a securities exchange.
Registered Deemed-Compliant FFI	RDCFFI	Is required to register with the Internal Revenue Service (IRS) and declare its status as deemed-compliant and attest to the IRS that it satisfies certain procedural requirements.
Regulated Trust	RT	A trust that is subject to the regulatory oversight of a Commonwealth, State or Territory statutory regulator such as an approved deposit fund, a pooled superannuation trust or an APRA-regulated superannuation fund.
Tax Identification Number	TIN	Unique identification number for tax purposes which includes both Employer Identification number and Social Security number for US tax payers.

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Instructions

Please read these instructions carefully before completing this form

If you are advising of a new or change in Tax Residency, please email this form to settlements@phillipcapital.com.au

- Do not complete this form if you are an individual account holder or sole trader - please complete the CRS Self-Certification Form - Individuals/Controllers.
- Every person who is a Controller of an entity must complete the CRS Self-Certification Form - Individuals/Controllers.

Defined terms such as an “Account Holder”, entity classifications such as “Financial Institution” and “International Organisation” and other terms are in the Appendix.

Common Reporting Standards

Regulations based on the Organisation for Economic Cooperation and Development (“OECD”) Common Reporting Standard (“CRS”) require financial institutions to collect certain information about an account holder’s tax residence status. If the account holder’s tax residence is located outside Australia, we may be legally obliged to pass on the information in this Form and other financial information with respect to your financial accounts to the Australian Tax Office (“ATO”) in Australia. The ATO may exchange the reportable information with the tax authorities in the country or countries in which the Entity is a tax resident.

The officers or authorised persons must sign the form and indicate the capacity (director, secretary, authorised person) in which he/she is signing.

Where the Account Holder is a Passive Non Financial Entity (“NFE”) or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution, please provide information on the natural person/s who exercise control over the Account Holder (individuals referred to as “Controlling Person/s”) by completing the CRS Self Certification Form - Individuals/Controllers.

Please note that

This Form will remain valid unless there is a change in circumstances that makes this Form incorrect or incomplete. In that case, you must notify PhillipCapital within 30 days of any such change and provide us with an updated CRS Self-certification.

Please note that this self-certification form is for CRS purposes only. Its completion is not a substitute for the completion of any IRS Form W-9, Form W-8 or self-certification that may otherwise be required for FATCA or other tax purposes.

PhillipCapital does not provide tax advice to its customers. If you have any questions about determining your tax residence status in any particular country, please contact your tax adviser or the local tax authority. Information about CRS, including a list of countries that have signed agreements to automatically exchange information, and local tax laws on the OECD automatic exchange of information (AEOI) portal at www.oecd.org/tax/automatic-exchange/crsimplementation-and-assistance/.

If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that you are a U.S. tax resident on this form and consult your tax adviser.

Where the Account Holder is a Passive Non Financial Entity (“NFE”), or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution, provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as “Controlling Person(s)”) by completing a CRS Self-certification form - Individuals/Controllers” for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction managed by another FI.

You should indicate the capacity in which you have signed in Part 4, e.g. as custodian or nominee of an account on behalf of the account holder, or under a signatory authority or power of attorney.

The information requested is to be consistent with local laws.

This form will remain valid unless there is a change in circumstances relating to information, such as the Account Holder’s tax status or other mandatory field information that makes the form incorrect or incomplete. In that case you must notify us and provide an updated self-certification within 30 days of the change.

As financial institutions are not permitted to give tax advice you should seek advice from your tax adviser in relation to specific questions or you can contact the ATO in Australia or your local tax authority for guidance to determine your tax status.

PART 1 - IDENTIFICATION OF ACCOUNT HOLDER

Please complete Parts 1-3 in BLOCK CAPITALS

A Legal Name of Entity

B Country of Incorporation **Registration Number:**

C Regulatory Authority
And identification/company number

D Current Registered Business Address
Street Number & Name *Town/City*

.....
Country *Postal/Zip Code*

E Contact Address
Complete if different from the address shown in C above

.....
Street Number & Name *Town/City*

.....
Country *Postal/Zip Code*

PART 2 - ENTITY TYPE

Please provide the Entity Status by ticking one of the following boxes in Section 1.

- A Financial Institution - Investment Entity**
 - i An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.
(Note: if ticking this box 1(a)(i), please also complete Sections 2(a) and 2(b) below for Controlling Persons)
 - ii Other Investment Entity
- B Financial Institution - Depository Institution, Custodial Institution or Specified Insurance Company.**
- C Active NFE - a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation.**
- D Active NFE — a Government Entity or Central Bank**
- E Active NFE — an International Organisation**
- F Active NFE — other than (c)-(e) (See Appendix for definition of other Active NFEs)**
- G Passive NFE (Note: if ticking this box 1(g), please also complete Sections 2(a) and 2(b) below)**
- 2 Controlling Persons: If you have ticked section 1(a)(i) or 1(g) above, then please:**
 - a Indicate the name of any Controlling Person(s) of the Account Holder:
.....
 - b Provide a separate “CRS Self-Certification Form for Controlling Persons” for each Controlling Person.

ADDITIONAL ENTITY INFORMATION

ENTITY TYPE	INFORMATION NEEDED
A OR B	If you have selected A or B above, please provide, if held, the Account Holder’s Global Intermediary Identification Number (“GIIN”) obtained for FATCA purposes.
C	If you have selected C, please provide the name of the established securities market on which the corporation is regularly traded: If you are a Related Entity of a regularly traded corporation, please provide the name of that regularly traded corporation: The Entity classified as C is a related Entity of
A (i.) or G	Controlling Persons of Passive NFEs 1) 2) Please indicate the name of any controlling Person(s) of the Account Holder*

Please complete a “CRS Self-Certification Form - Individuals/Controllers” for each Controlling Person.*

Note: Please see definition of Controlling Person in Appendix. If there are no natural person(s) who exercise control of the entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official.

Please complete the following table indicating the Account Holder’s tax residence country or countries (i.e., where the entity is treated as a resident of the country for purposes of that country’s income tax) and the Account Holder’s TIN (if any) for each country indicated. If the Account Holder is tax resident in more than three countries, please use a separate sheet. If the Account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please provide its place of effective management or the country in which its principal office is located on line 1.

Please complete the following table indicating:
 (i) Where the Account Holder is tax resident, and
 (ii) the Account Holder’s TIN for each country indicated.

- Please note:
- If the account Holder is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or country in which its principal office is located.
 - If the account holder is tax resident in more than three countries please use a separate sheet.
 - If a TIN is unavailable, please provide the appropriate reason **A, B** or **C** as defined below:

- REASON A** The country where the Account Holder is liable to pay tax does not issue TINs to its residents.
- REASON B** The Account Holder is unable to obtain a TIN or equivalent number. (If this reason is selected, please explain why the Account Holder is unable to obtain a TIN in the below table.)
- REASON C** No TIN is required because the tax residence jurisdiction that issued the TIN does not require a Financial Institution to collect and report the TIN.

	Country/Jurisdiction of Tax Residence	TIN (Taxpayer Identification Number)	If no TIN available, enter reason A, B or C:
1			
2			
3			

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

1	
2	
3	

The Account Holder understands that the information supplied by it is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with the Financial Institution setting out how the Financial Institution may use and share the information supplied by the Account Holder.

The Account Holder acknowledges that the Financial Institution may disclose and transfer to the Financial Institution's parent companies, and its and their respective branches, subsidiaries, affiliates, representative offices, or third party service providers located anywhere in the world (in or outside the country or jurisdiction in which the Account Holder resides, in which their relationship with the Financial Institution is maintained, in which the account or transaction is booked, in which information is collected and/or retained or in which the transaction is conducted) the information contained in this form and other information regarding the Account Holder, any Controlling Person and any Reportable Account(s) when considered necessary by the Financial Institution for its business purposes or in connection with, to comply with, or to facilitate compliance with, any law, regulation, court order or requirement (including under any code, guideline, standard, policy, circular or notice) of a governmental, regulatory, supervisory, law enforcement, prosecuting, tax or similar authority or industry body in any jurisdiction existing currently or in the future, or for the purposes of ongoing cooperation with such governmental, regulatory and/or statutory authority, or to comply with any agreement or arrangement with such authority or between such authorities in any jurisdiction existing currently or in the future. The Account Holder consents to and instructs and authorizes the Financial Institution to make such disclosures and transfers and expressly waive any protection or right under data protection, confidentiality, or any other applicable law, to the extent necessary for such disclosures and transfers.

The Account Holder acknowledges that the information contained in this form and information regarding the Account Holder 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.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

The Account Holder declares that all statements made in this declaration are, to the best of its knowledge and belief, correct and complete.

The Account Holder undertakes to advise the Financial Institution, within 30 days of any change in circumstances which affects the tax residency status of the Account Holder identified in Part 1 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 Part 2 question 2a), and to provide the Financial Institution that maintains the account with a suitably updated self-certification and Declaration within 90 days of such change in circumstances.

EXECUTED AS AN AGREEMENT

We hereby confirm that we are authorised to execute this Agreement and we affirm that the Acknowledgements and Declarations given in the Agreement are true and correct.

Company: Executed by two directors or
by two authorised representatives.

Officeholder 1

.....
Signature of Sole Director/Director/Authorised Representative*

**Delete non-applicable*

.....
Full Name

.....
Date

Officeholder 2

.....
Signature of Director/Secretary/Authorised Representative*

**Delete non-applicable*

.....
Full Name

.....
Date

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. Relevant information can be found at the OECD automatic exchange of information portal at <http://www.oecd.org/tax/automatic-exchange/>.

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

“Account Holder” - the term ‘Account Holder’ means the person listed or identified as the holder of a Financial Account regardless of whether the person is an entity which is a flow-through Entity. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example in the case of the parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

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, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account 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 that meets any of the criteria listed below:

An Active NFE is if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publically 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; or
- non-profit NFEs.

An entity will be classified as an Active NFE if it meets any of the following criteria:

- a less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, This exception is limited to 24 months from the date of the initial organisation of the NFE;
- f the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h the NFE meets all of the following requirements for a “non-profit NFE”:
 - i) is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii) is exempt from income tax in its jurisdiction of residence;
 - iii) has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

NOTE: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

“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 or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.

“Controlling Person(s)” - “Controlling Person(s)” 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).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, “Controlling Person(s)” means persons in equivalent or similar positions.

“Custodial Institution” - The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

“Depository Institution” - The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

“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).

“FATCA” - FATCA stands for the US provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into US law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-US financial institutions and other non-US entities.

“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.

“International Organisation” - International Organisation” includes any intergovernmental organisation (including a supranational organisation), or wholly owned agency or instrumentality of such an organisation, that:

- primarily comprises governments; and
- has in effect a headquarters or substantially similar agreement with a jurisdiction; and
- the income of which is not for the benefit of private persons.

Arrangements substantially similar to headquarters arrangements include, for example, arrangements that entitle the organisation’s offices or establishments in the jurisdiction (e.g. a subdivision, or a local or regional office) to privileges and immunities.

“Investment Entity” - The term “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 (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - individual and collective portfolio management; or
 - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. Such activities or operations do not include rendering non-binding investment advice to a customer.

- ii) The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

“Investment Entity” - located in a Non-Participating Jurisdiction and managed by another Financial Institution. The term “Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution” means any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

“Investment Entity managed by another Financial Institution” - An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of “Investment Entity”.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

“NFE” - An “NFE” is any Entity that is not a Financial Institution.

“Non-Reporting Financial Institution” - A Non-Reporting Financial Institution” means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle;
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust; or
- any other defined in a country’s domestic law as a Non-Reporting 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.

“Participating Jurisdiction Financial Institution” - The term “Participating Jurisdiction Financial Institution” means:

- (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and
- (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

“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.

“Related Entity” - An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

“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 Jurisdiction Person” - A “Reportable Jurisdiction Person” is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

“Reportable Person” - is 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 a corporation described immediately above;
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- a Financial Institution (except for an Investment Entity that is not a Participating Jurisdiction Financial Institution, which is treated as a Passive NFE’.)

“Resident for tax purposes” - Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the following website: <http://www.oecd.org/tax/automatic-exchange/>.

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of its domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal at <http://www.oecd.org/tax/automatic-exchange/>.

“Specified Insurance Company” - The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

“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 at <http://www.oecd.org/tax/automatic-exchange/>. 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/number.