

## TAX RESIDENCE SELF-CERTIFICATION FORM FOR LEGAL PERSONS - ENTITIES

Based on the Common Reporting Standard ("CRS") of the OECD and in compliance with the applicable legislative framework, the Optima bank S.A. (henceforth, "the Bank") is under the obligation to collect and report to the competent Greek authorities information about the tax residence of account beneficiaries.

If the tax residence of the Account Holder is located outside Greek jurisdiction, the bank may be under the legal obligation to provide the information contained in the present form, as well as other financial information about its financial accounts, to the competent Greek tax authorities, which may then send the above to the tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account Holder has its tax residence, by virtue of inter-state treaties for the exchange of financial information.

The present form remains in force except if there ensues a change of circumstances impacting the tax status of the account holder or other obligatory fields of the present form, rendering same inaccurate and/or incomplete. In this case, you are under the obligation to notify us thereof and file an updated self-certification form.

Please complete the present form if you must file a self-certification form on behalf of an account holder that is an entity.

In the case of co-beneficiaries or multiple account holders, complete a separate form for each account holder.

If the account holder is taxable person in the USA, on the basis of the regulations of the US Tax Authority (the IRS), you must state that fact in the present form, and you must also complete form W-9 of the IRS.

If the account holder is a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution, please provide information regarding the natural person(s) who exercise control over the account (the natural person(s) stated as Controlling Person(s)), by completing the "Tax Residence Self-Certification Form for Controlling Persons" for every Controlling Person. This information must be provided by every Investment Entity located in a Non-Participating Jurisdiction and which is managed by another Financial Institution.

If you are completing the present form on behalf of the Account Holder, you must attend to its notification thereof.

Please clarify under what capacity you are signing Part IV. For example, you may be a trustee or an account assignee on behalf of the account holder, or you may be completing this form pursuant to an authorised signature or a power of attorney.

As a financial institution, we are not permitted to provide tax advice. For more information on the Common Reporting Standard requirements, please follow the sites of OECD (<http://www.oecd.org/tax/automatic-exchange/about-automatic-exchange/>) or the Independent Public Revenue Authority (AADE) (<http://www.aade.gr/epicheireseis/themata-diethnoys-dioiketikes-synergasias>), or contact your tax consultant.

PART I – IDENTIFICATION OF ACCOUNT HOLDER

Radical / Person's Code (to be completed by the Bank):

\_\_\_\_\_

Name:

\_\_\_\_\_

Distinctive Title:

\_\_\_\_\_

Country of Domicile:

\_\_\_\_\_

Country of  
Establishment:

\_\_\_\_\_

Address of Head Office:

Street:

\_\_\_\_\_

Number:

\_\_\_\_\_

Zip

Code:

\_\_\_\_\_

City:

\_\_\_\_\_

## PART II – TYPE OF ENTITY

1. Please provide the Account Holder's status by ticking one of the following:

☐ FINANCIAL INSTITUTION

☐ An Investment Entity managed by another Financial Institution

If this box is selected please also complete point 2 below).

☐ Other Investment Entity

☐ Depository Institution, Custodial Institution or Specified Insurance Company

If you have selected one of the above options regarding to a Financial Institution, please provide, if available, the Account Holder's Global Intermediary Identification Number (GIIN) obtained for FATCA purposes:

□□□□□□ - □□□□□□ - □□ - □□□□

☐ 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.

In this case, please provide the name of the established securities market on which the corporation is regularly traded:

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If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation of which the Entity is a Related Entity:

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☐ Active NFE – Governmental Entity or Central Bank

☐ Active NFE – International Organization

☐ Active NFE – none of the above

☐ PASSIVE NFE (Note: if selected you must complete Part 2 below)

2. If you have selected Investment Entity managed by another Financial Institution, or you are a Passive NFE, please:

- State the full name of the Controlling Person(s) of the Account Holder:

- Complete the "Tax Residence Self-Certification Form for Controlling Persons" for every Controlling Person (for the definition of the Controlling Person, please see the Definitions-Terminology).

Note: Where no natural person is identified as exercising control of the Entity, the Controlling Person is deemed to be the natural person who holds the position of senior managing official.

### PART III – COUNTRY OF RESIDENCE FOR TAX PURPOSES AND RELEVANT TAXPAYER IDENTIFICATION NUMBER OR FUNCTIONAL EQUIVALENT ("TIN")

Complete the table below, determining:

- The country in which the Account Holder has its tax residence.
- The Taxpayer Identification Number of the account holder in each country stated.

If the account holder has no tax residence in any country/jurisdiction (for example, because it is a fiscally transparent entity), state so in line 1 and write the place where it is actually managed or the country/jurisdiction where its head office is located.

If the account holder has a tax residence in more than three countries, use a separate page.

If the TIN is not available, state the related reason, A, B or C (where required):

**Reason A:** The country in which the Account Holder is subject to taxation does not issue TINs for its residents.

**Reason B:** The Account Holder is unable, due to another reason, to receive a TIN or an equivalent number (if you select this reason, please explain why you are unable to receive a TIN in the table below).

**Reason C:** A TIN is not required. (Note: Select this reason only if the authorities of the tax residence country/jurisdiction stated below do not require that a TIN be notified).

Country of Tax Residence	TIN Number	If there is no TIN, state reason A, B, C
1.		
2.		
3.		

If you selected Reason B above, please explain why you are unable to receive a TIN in the table below:

1.	
2.	
3.	

#### PART IV – STATEMENTS AND SIGNATURE

I fully understand that the information I am providing is covered by all the provisions, terms and conditions that govern the relationship of the Account Holder with the Bank, which determine the ways in which the Bank may use and notify the information I provide.

I understand that the information contained in the present form and the information that concerns the Account Holder and each Reportable Account may be given to the Greek tax authorities and be exchanged with the tax authorities of another country or other countries of which the Controlling Person is a tax resident by virtue of inter-state agreements for the exchange of financial information.

I confirm that I am authorized to place my signature on behalf of the Account Holder in connection with the account or the accounts encompassed by the present form.

I hereby confirm that if I have provided information about another person (such as a Controlling Person or other Reportable Person), I shall notify such person within 30 days from the date of signature of the present form that I have provided such information to the Bank and that such information may be notified to the Greek tax authorities and be exchanged with the tax authorities of another country or other countries of which the person is a tax resident by virtue of inter-state agreements for the exchange of financial information.

I am aware of the definitions given in detail in the Definitions / Terminology form that I have been given and which is also available at the Bank's website.

I state that the information given in the present statement is, as far as I can know and believe, full and accurate.

I undertake to notify the Bank within 30 days of any change in circumstances that impacts the tax residence status of the Account Holder stated in Part I of the present form or that results in rendering inaccurate and/or incomplete the information contained herein (including any changes in the information concerning the controlling persons referred-to in Part II, question 2a), and to submit to the Bank a self-certification and declaration form updated as appropriate within the same term, i.e. within 30 days from such a change in circumstances.

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

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

Name and  
Surname: \_\_\_\_\_

Capacity: \_\_\_\_\_

[Signature Ratification by a Public or  
Municipal Authority]

Note: Please state under what capacity you are signing the form (e.g. "Authorised Representative"). If you are signing the present form by virtue of a power of attorney, please attach a ratified copy of the power of attorney.