

CORPORATE

In compliance with relevant tax authorities' requirement, Inter-Pacific Securities Sdn Bhd ("IPS") is obliged to collect certain information about each investor's tax arrangement. Please complete the sections below as directed and provide any document that is requested. Please note that we may be legally obliged to share this information, and other financial information with respect to the financial accounts to which this form relates to Inland Revenue Board of Malaysia ("IRBM"), who in turn may share the information with relevant tax authorities of other jurisdictions where you are a tax resident.

If you have any questions on how to define your tax residency status or US indicia, please consult your tax adviser or visit the OECD automatic exchange of information portal at (<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>) or IRS FATCA website (<https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>).

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 this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification within 30 days from such change with the supporting documents, as applicable.

1. IDENTIFICATION OF CORPORATE ACCOUNT OLDER

Name (as in Certificate of Incorporation)

Company Registration No :

Country of Incorporation : Malaysia Outside Malaysia, please specify: _____

2. FATCA DECLARATION

Are you incorporated, established, constituted or organized in the US : Yes No

Does any U.S. Person/Entity, directly or indirectly own more than 25% of the organisation : Yes No

Do you currently file a tax return in U.S. : Yes No

U.S. TIN :

Please tick and fill up whichever sections below applicable to you (For Non-Specified U.S. Entity Only):

a) FOR FINANCIAL INSTITUTION ONLY

Global Intermediary Identification Number ("GIIN")

Tick whichever applicable to you : Participating Foreign Financial Institution Registered Deemed Compliant

If no GIIN available, please tick one of the following reasons:

- It is an Exempt Beneficial Owner
- It is a Sponsored Entity

Sponsoring's Name :

Sponsoring's GIIN :

- It is a Deemed Compliant Foreign Financial Institution (DCFFI)
- It is an Owner Documented Foreign Financial Institution (ODFFI)
- It is a Non-Participating Foreign Financial Institution (NPFPI)
- Others, please specify: _____

b) FOR NON-FINANCIAL INSTITUTION ONLY

Active Non-Financial Foreign Entity ("NFFE")

- Active Business
- Publicly listed company. Please provide the exchange name: _____
- Related entity of a listed company. Please provide the name of listed company: _____ Exchange name: _____
- Holding Company of Non-Financial Group
- Start-up Company
- Liquidating or Emerging from Bankruptcy Company
- Treasury or Financing Centre of Corporate Group
- Charity/Non-Profit Organisation
- Others, please specify: _____

GIIN means Global Intermediary Identification Number. The GIIN may be used by a Foreign Financial Institution to identify itself to withholding agents and to tax authorities for FATCA reporting.

Foreign Financial Institution (“FFI”) means any Non-US Entity which is a Financial Institution.

Exempt Beneficial Owner means entities that do not have any reporting or registration requirements in relation to any Financial Accounts that they maintain, provided that they do not derive payments from commercial activities similar to those undertaken by Malaysia-based Financial Institution. Entities that fall under Exempt Beneficial Owner are government and government-linked entities, central bank, international organizations, qualifying funds or investment entity wholly-owned by Exempt Beneficial Owners.

Sponsoring entities means entity that is responsible for undertaking diligence procedures and reporting requirements under the Malaysia-US Intergovernmental Agreement on behalf of sponsored entities.

Sponsored entity means an investment entity established in Malaysia that is not a qualified intermediary, withholding foreign partnership, or withholding foreign trust and an entity has agreed with the Malaysia-based Financial Institution to act as a sponsoring entity for the Malaysia-based Financial Institution.

Deemed Compliant Foreign Financial Institution (“DCFFI”) means Registered DCFFI and Certified DCFFI.

Registered DCFFI include Malaysia-based financial institution with a local client base, sponsored investment entities and qualified credit card issuers. A Malaysia-based financial institution that qualifies as a Registered DCFFI will need to obtain a GIIN from the US IRS and submit to IRBM:

- a) annual information report if US Reportable Account is discovered; or
- b) nil return if there is no US Reportable Account.

Certified DCFFI include local bank, Malaysia-based financial institution with only low value accounts, sponsored closely held investment vehicle and investment advisers and investment managers. A Malaysia-based financial institution that qualifies to be a Certified DCFFI is not required to register for a GIIN or undertake any obligations under the Malaysia-US Intergovernmental Agreement.

US Reportable Account means a financial account maintained by a Reporting Malaysia-based financial institution and held by one or more Specified US Persons or by a Non-US Entity with one or more Controlling Persons that is a Specified US Person.

Owner Documented Foreign Financial Institution (“ODFFI”) means an FFI that meets certain specified requirements, including (i) the FFI must be an FFI solely because it is an investment entity, (ii) generally, the FFI’s withholdings agent must be a US financial institution or participating FFI, (iii) the withholding agent must agree to satisfy the FFI’s reporting requirements with respect to any specified US persons who hold an interest in the FFI, and (iv) the FFI must provide its withholding agent certain specified information, including a withholding certification identifying the FFI as an owner-documented FFI that is not acting as an intermediary.

Non-Participating Foreign Financial Institution (NPFPI) means a FFI that does not enter into an agreement with the US IRS and is not deemed compliant, but does not include a Malaysia-based financial institution or other Partner Jurisdiction financial institution other than a Malaysia-based financial institution treated as an NPFPI pursuant to subparagraph 3(b) of Article 5 of the Malaysia-US Intergovernmental Agreement or the corresponding provision in an agreement between the US and a Partner Jurisdiction.

Non-Financial Foreign Entity (“NFFE”) means a Non-US Entity that does not meet the definition of a FFI.

Active NFFE means any NFFE that meets any ONE of the following criteria:

- a) Less than 50% of the NFFE’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 NFFE during the preceding calendar year or other appropriate reporting period were assets that produce or are held for the production of passive income;
- b) The share of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an entity, the share of which is regularly traded on an established securities market;
- c) The NFFE is incorporated in a US Territory and all of the owners of the payee are bona fide residents of that US Territory;
- d) The NFFE is a non-US government, a political subdivision of such non-US government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a US Territory, an international organisation, a non-US Central Bank of issue, or an entity wholly-owned by one or more of the foregoing;
- e) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding share 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 shall not qualify for NFFE 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;
- f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a financial institution, provided that such a NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial incorporation of the NFFE;
- g) The NFFE 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;
- h) The NFFE 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;
- i) The NFFE is an “Excepted NFFE” as described in the US Treasury Regulations; or
- j) The NFFE meets all of the following requirements:
 - i. It 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. It is exempt from income tax in its jurisdiction of residence;
 - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. The applicable laws of the charity’s jurisdiction of residence or the charity’s formation documents do not permit any income or assets of the charity 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 charity’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the charity has purchased; and

v. The applicable laws of the charity's jurisdiction of residence or the charity's formation documents require that upon the charity's liquidation or dissolution, all of its assets be distributed to a government entity or other non-profit organisation, or escheat to the government of the charity's jurisdiction of residence or any political subdivision thereof.

Active Business means entity which derives:

- At least 50% of its gross income (for the previous calendar year) from these business activities and not from passive income such as investments, dividends, interests, rents or royalties; and
- At least 50% of the weighted average percentage of assets held by it (tested quarterly, using fair market value or book value of assets as reflected in your balance sheet) produce or are held to produce income for these business activities.

Holding Company of Non-Financial Group means entity with following conditions:

- Substantially all (i.e. 80% or more) of the activities of the entity consist of holding the outstanding shares of, or providing financing and services to, one or more subsidiaries that are not financial institution; and
- It does not function (or hold itself out) as an investment fund, e.g. 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.

Start-up Company means entity which was incorporated not more than 24 months prior to the date of this Self-Certification Form and fulfills the following:

- It is just starting and not yet in operations, and has no prior operating history; or
- It is investing capital into assets with the intention to operate a business other than that of a Financial Institution.

Liquidating or Emerging from Bankruptcy Company means entity which was not a financial institution in the past five years and is in the process of liquidating its assets or is re-organising with the intent to continue or recommence operations in a business other than that of a financial institution.

Treasury or Financing Centre of Corporate Group means entity 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.

Charity/Non-Profit Organisation means must be established and maintained exclusively for either:

- religious, charitable, scientific, artistic, cultural or educational purposes; or
- professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civil league or an organisation operated exclusively for promotion of social welfare.

The Charity/Non-profit organisation fulfills all the following conditions:

- Exempt from income tax in its jurisdiction of residence; and
- Has no shareholders or members who have a proprietary or beneficial interest in its income or assets; and
- Its formation documents or the local law do not permit the distribution of any income or assets to or applied for the benefit of a private person or non-charity entity, except for payment as reasonable compensation for services rendered or distribution in accordance with the charity's charitable activities; and
- Its formation documents or the local law requires all of the charity's assets to be distributed to a government entity or other non-profit organisation upon the charity's dissolution or liquidation.

Passive Income means sources of income that could include but are not limited to rent, any property income, dividends, royalties and interest as defined in FATCA and CRS regulations.

Passive Non-Financial Foreign Entity ("NFE") means any NFFE that is not an active NFFE or a withholding foreign partnership or withholding foreign trust.

Control means 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 means 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.

Reportable Person means a reportable jurisdiction person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a related entity of a corporation described in clause (i); (iii) a governmental entity; (iv) an international organization; (v) a central bank; or (vi) a financial institution.

Government and Government-Linked Entities means entities include but are not limited to the following:

- All Malaysian Ministries and their wholly owned and controlled entities, whether held directly or indirectly;
- All Statutory Bodies and their wholly owned and controlled entities, whether held directly or indirectly;
- All State Government Authorities and their wholly owned and controlled entities, whether held directly or indirectly;
- All Local Authorities including City, Municipal and District Councils and their wholly owned and controlled entities, whether held directly or indirectly; and
- All Organs of Government.

Central Bank means Bank Negara Malaysia established under the Central Bank of Malaysia Act 2009 and all its wholly-owned subsidiaries and International Representative Offices.

International Organisation means any Malaysian office of any international organisations and any wholly owned agency or instrumentality thereof, as provided under the International Organisations (Privileges and Immunities) Act 1992 and also include the following entities:

- International Islamic Liquidity Management Corporation established under the International Islamic Liquidity Management Act 2011;
- Islamic Finance Services Board established under the Islamic Finance Services Board Act 2002;
- Islamic Development Bank Kuala Lumpur Regional Office (IDB); and
- ASEAN Infrastructure Fund Ltd.

Investment Entity wholly-owned by Exempt Beneficial Owners means an entity that is a Malaysian financial institution solely because it is an investment entity, provided that each direct holder of an equity interest in the entity is an exempt beneficial owner, and each direct holder of a debt interest in such entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner.

Passive Non-Financial Entity (“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.

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.

Qualifying Funds means this category covers Broad Participation Retirement Funds and Pension Funds of an Exempt Beneficial Owner.