

FATCA / CRS

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AXON SECURITIES S.A.

Authorised and Regulated by the Hellenic Capital Market Commission under license No. 32/315/26.10.2004

Registered Address: 48, Stadiou Street, 2nd floor, 105 64 Athens, Greece

Email: support@naga.eu | Tel: +30 2103007644 | Website: www.naga.eu

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1. FATCA REPORTABLE PERSONS

Taking into consideration the newly proposed U.S. Regulations, all Foreign Financial Institutions (“FFIs”) will need to comply with the Foreign Account Tax Compliance Act (“FATCA”). In accordance with FATCA, Axon Securities S.A., as an FFI, is required to disclose information in relation to our US reportable persons.

All US reportable persons will need to notify the FFI accordingly, so as to be able to comply with the FATCA regulations.

2. DEFINITION OF US REPORTABLE PERSON:

- a. A U.S. citizen (including dual citizen)
- b. A U.S. resident alien for tax purposes
- c. A domestic partnership
- d. A domestic corporation
- e. Any estate other than a foreign estate

Any trust if:

- a. A court within the United States is able to exercise primary supervision over the administration of the trust, and
- b. One or more United States persons have the authority to control all substantial decisions of the trust
- c. Any other person that is not a foreign person

Please go through the declaration below to provide your agreement or not:

- a. I am not a U.S. citizen (including dual citizen) or resident
- b. My birthplace is not in the U.S.
- c. I do not have a current U.S. mailing or residence address (including a U.S. post office box or U.S. “in-care-of” address)

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- d. I do not have a current U.S. telephone number
- e. I do not have standing instructions to transfer funds to an account maintained in the United States
- f. I do not have currently effective power of attorney or signatory authority granted to a person with a U.S. address
- g. I do not have an “in-care-of” or “hold mail” address that is the sole address for the Account Holder. The Investor needs to note that in the case of a Preexisting Individual Account that is a Lower Value Account, an “in-care-of” address outside the United States is not to be treated as U.S. indicia.

I do not possess a U.S. TIN (hereafter “Tax Identification Number”

Detailed instructions by the Tax Authorities about FATCA:

<https://www.aade.gr/symfonia-fatca-elladas-ipa>

3. CRS REPORTABLE PERSONS

Regulations based on the OECD Common Reporting Standard (“CRS”) require Axon Securities S.A. to collect and report certain information about account holders’ tax residences.

Each jurisdiction has its own rules for defining tax residence. In general, you will find that tax residence is the country/jurisdiction in which you live. Special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a U.S. citizen or tax resident under U.S. law, you will go through the Declaration here in the FATCA section of this policy.

If your tax residence (or the account holder, if you are completing the form on their behalf) is located outside U.S., 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 tax authorities in Greece and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

As a financial institution, we are not allowed to give tax advice. Your tax adviser may be able

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

If a TIN is unavailable, please provide the appropriate reason A, B or C where indicated below. You can also find out more, including a list of jurisdictions that have signed agreements to automatically exchange information, along with details about the information being requested, on the OECD automatic exchange of information portal.

Please find below an example of how the form should be completed.

<i>Country/Jurisdiction of tax residence</i>	<i>TIN</i>	<i>If no TIN available enter Reason A, B or C</i>
1. England	xxxx	
2. India		A
3. United Arab Emirates		B

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents.

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

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

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

1.	Temporary Residence

In case you are in agreement with the above declaration, thank you for your time and assistance in this process, you are now one step closer to trading with our Company.

Detailed instructions by the Tax Authorities about CRS:

<https://www.aade.gr/aeoi-aytomati-antallagi-pliroforion-dac2>