

## ENTITY SELF CERTIFICATION FORM

### Entity Participants

Tax regulations may require Nasdaq Clearing AB to collect certain information about each account holder’s tax residency and tax classification for the purposes of FATCA<sup>1</sup> and CRS<sup>2</sup>.

Please complete each section below and provide any additional information as may be required.

If you qualify as a Foreign Person<sup>3</sup> or U.S. Person<sup>4</sup> this information may be required to be shared with relevant tax authority.

If you have any questions about the entity’s classification, please contact your tax advisor. Should any information provided change in the future, please ensure you advise us of the changes promptly.

#### Section 1 - Entity Information

Entity or organization name:.....

Corporation form /legal status:.....

Registered address:.....

.....  
.....

Main corporate head office: (if different from above).....

.....

Country of incorporation/organization:.....

Company registration nr:.....

#### Section 2 - Entity’s Country of Tax Residency

Please indicate if the entity or organisation is a Foreign Person<sup>3</sup> registered for income tax purposes outside Sweden:

YES

NO

If yes, please indicate if you are a U.S Person<sup>4</sup>:

YES

NO

Please state the country in which your entity is resident for tax purposes and provide your entity’s TIN (Tax Identification Number) or equivalent. If your entity is resident in more than one jurisdiction, please complete a self-certification form for each country.

Country	TIN or equivalent	If you have a U.S. TIN

**Section 3 - Entity’s classification for FATCA and CRS purposes**

Please indicate your FATCA and CRS status below by checking the corresponding box. Do not check more than one box.

Participating FFI <sup>5</sup>	
Reporting Model 1 FFI <sup>6</sup>	
Reporting Model 2 FFI <sup>7</sup>	
Registered Deemed Compliant FFI <sup>8</sup> (besides those listed above)	
Certified Deemed Compliant FFI <sup>9</sup>	
Active NFFE <sup>10</sup>	
Excepted NFFE <sup>11</sup>	
Exempt Beneficial Owners <sup>12</sup>	
Passive NFFE <sup>13</sup>	
Nonparticipating FFI <sup>14</sup>	
Territory FI <sup>15</sup>	

**If your CRS and FATCA classification differs, please specify the classifications here:**

CRS:.....

FATCA:.....

**Provide entity’s Global Intermediary Identification Number (“GIIN”) (if applicable):**

If you have registered with the Internal Revenue Service of the United States as a Participating FFI, a Reporting Model 1 FFI, a Reporting Model 2 FFI, or otherwise as a Registered Deemed Compliant FFI, please provide the GIIN issued to you.

GIIN:.....

Reason for not having one:.....

**Section 4 - Controlling Persons<sup>16</sup> (if applicable)**

If your entity or organization is a Trust, an Investment Entity located in a Non-CRS Participating jurisdiction managed by other Financial Institution, or a Passive NFE, we ask you to please submit any Controlling Persons related to your entity with the details indicated below.

**Controlling Person No 1**

Full name.....

TIN/ Date of birth (yyyy-mm-dd):.....

Residence address.....

.....

Country of tax residence.....

Please indicate if the person is a Foreign Person<sup>3</sup> registered for income tax purposes outside Sweden:

<b>YES</b>	<b>NO</b>
<input type="checkbox"/>	<input type="checkbox"/>

If yes please indicate if the person is a U.S Person<sup>4</sup>:

<b>YES</b>	<b>NO</b>
<input type="checkbox"/>	<input type="checkbox"/>

**Controlling Person No 2**

Full name.....

TIN/ Date of birth (yyyy-mm-dd):.....

Residence address.....

.....

Country of tax residence.....

Please indicate if the person is a Foreign Person<sup>3</sup> registered for income tax purposes outside Sweden

<b>YES</b>	<b>NO</b>
<input type="checkbox"/>	<input type="checkbox"/>

If yes please indicate if the person is a U.S Person<sup>4</sup>:

<b>YES</b>	<b>NO</b>
<input type="checkbox"/>	<input type="checkbox"/>

### Section 5 - Certification

I confirm that the information provided on this self-certification form is accurate and complete.

I agree to notify Nasdaq Clearing AB immediately in the event the information in the Self-Certification form changes.

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

Authorized signature (s): \_\_\_\_\_

Signed by (please print name): \_\_\_\_\_

Position (s) (in entity): \_\_\_\_\_

*Nasdaq may process personal data submitted through this form. The types of personal data collected include contact information such as names and address, and dates of birth.*

*The personal data will be processed using automated means. The processing will be carried out in accordance with applicable rules and regulations concerning privacy and data protection. The purpose of the processing is to ensure that Nasdaq is able to meet requirements under applicable legislation relating to mandatory automatic exchange of information in the field of taxation. The information may be reported to relevant tax authorities and those tax authorities may disclose the information to the country or countries in which the entity and/or Controlling Person is resident for tax purposes, as set out by law. Nasdaq may, for the purposes of enabling the establishment of an account and preventing and/or investigating criminal activities, review this data either on a sample check basis, continuously or due to suspicions of criminal activities.*

*Nasdaq may share the personal data with any company within the Nasdaq group or with any third party service providers that have been selected by Nasdaq to conduct, among other things, support functions that may entail the processing of this data.*

*Data subjects may at any time apply to Nasdaq to receive an excerpt of the personal data concerning themselves processed by Nasdaq, and data subjects are entitled to request rectification or deletion should any such data be incorrect.*

*By signing this form you agree to use all reasonable efforts to ensure that any disclosure of personal data made to Nasdaq by you or on your behalf is made with the data subject's consent or is otherwise lawful, and that the data subject is made aware of its rights to receive an excerpt of the personal data, and request rectification or deletion of incorrect data. Furthermore, to the extent permissible by law, you consent to Nasdaq transferring personal data obtained, directly or indirectly, from you, within and outside the European Economic Area, where such transfer is reasonably necessary for the purposes set out above.*

*Please note that Nasdaq Clearing AB is not providing Tax Advice regarding this request.*

*Please note the definitions provided below are generic in nature and in summary form. These definitions are provided for information purposes only and do not constitute advice in respect of an entity's FATCA or CRS status. The specific definitions that apply to an entity can vary depending on the entity's jurisdiction of tax residence, for example whether the jurisdiction has signed an intergovernmental agreement with the U.S.*

## DEFINITIONS

### <sup>1</sup>FATCA

The Foreign Account Tax Compliance Act provisions (commonly known as FATCA) contained in the U.S. HIRE Act from 2010.

### <sup>2</sup>CRS

Common Reporting Standard, a Global Standard for Automatic Exchange of Financial Account Information, was set forth by the Organisation for Economic Cooperation and Development (OECD).

### <sup>3</sup>Foreign Person

The Term Foreign Person means any person resident outside Sweden, registered for tax purposes in another jurisdiction than Sweden.

### <sup>4</sup>U.S. Person

In general, the term “U.S. Person” includes U.S. citizens or resident individuals, and partnerships or corporations organized in the United States or under the laws of the United States or any State thereof.

### <sup>5</sup>Participating Foreign Financial Institution

In general, the term Participating Foreign Financial Institution (“Participating FFI”) means a Foreign Financial Institution (“FFI”) that has agreed to comply with the requirements of CRS or an FFI Agreement with the U.S., including a Financial Institution described in a Model 2 intergovernmental agreement that has agreed to comply with the requirements of an FFI Agreement. The term Participating FFI also includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 Foreign Financial Institution.

### <sup>6</sup>Reporting Model 1 Foreign Financial Institution

The term Reporting Model 1 Foreign Financial Institution (“Reporting Model 1 FFI”) means a Financial Institution with respect to which a foreign government or agency thereof agrees to obtain and exchange information pursuant to a FATCA Model 1 Intergovernmental Agreement (“IGA”), other than an FFI that is treated as a Nonparticipating Foreign Financial Institution under the Model 1 IGA.

### <sup>7</sup>Reporting Model 2 Foreign Financial Institution

The term Reporting Model 2 Foreign Financial Institution (“Reporting Model 2 FFI”) means a Financial Institution covered by a FATCA Model 2 IGA that has agreed to comply with the requirements of an FFI Agreement.

### <sup>8</sup>Registered Deemed Compliant Foreign Financial Institution

The term Registered Deemed Compliant Foreign Financial Institution (“Registered Deemed Compliant FFI”) includes the following categories of FATCA Non-Reporting Financial Institutions (please see relevant IGA or Tax Regulations<sup>15</sup> for further detail):

- (i) Certain local FFIs;
- (ii) Qualified collective investment vehicles;
- (iii) Non-reporting members of a Participating Group;
- (iv) Restricted funds;
- (v) Qualified credit card issuers; and
- (vi) Sponsored investment entities and controlled foreign corporations

### <sup>9</sup>**Certified Deemed Compliant Foreign Financial Institution**

The term Certified Deemed Compliant Foreign Financial Institution (“Certified Deemed Compliant FFI”) includes the following FATCA Non-Reporting Financial Institutions (please see the relevant IGA or Tax Regulations for further detail):

- (i) Certain non-registering local banks
- (ii) Certain FFIs with only low-value accounts
- (iii) Sponsored, closely held investment vehicles;
- (iv) Limited life debt investment entities; and
- (v) Investment Advisor/Investment Manager.

### <sup>10</sup>**Active Non-Financial Foreign Entity**

The term Active Non-Financial Foreign Entity (“Active NFFE”) means any Non-Financial Foreign Entity (“NFFE”) that meets certain criteria specific in CRS, or the relevant intergovernmental agreements or U.S. Tax Regulations.

In general, an Active NFFE is an entity that conducts an actual business other than holding assets that produce investment income such as interest, dividends, rents etc.

An entity may be classified as an Active NFFE if:

- (i) Less than 50% of gross income and assets comprises/produces passive income;
- (ii) The stock of the NFFE is regularly traded on an established securities market; or
- (iii) Substantially all of the activities of the NFFE consist of holding shares, and providing financing and services to, subsidiaries that engage in trades or businesses other than the business of a Financial Institution.

Generally, non-financial operating companies satisfy this definition.

**Passive income:** In general, the term passive income means the portion of gross income that consists of:

- (i) Dividends including substitute dividend amounts;
- (ii) Interest;
- (iii) Income equivalent to interest including substitute interest and amounts received from or with respect to a pool of insurance contracts if the amounts received depend in whole or part upon the performance of the pool;
- (iv) Rents and royalties, other than rents and royalties derived in the active conduct of a trade or business conducted, at least in part, by employees of the NFFE;
- (v) Annuities;
- (vi) The excess of gains over losses from the sale or exchange of property that gives rise to passive income;
- (vii) The excess of gains over losses from transactions (including futures, forwards and similar transactions) in any commodities, but not including:
  - Any commodity hedging transaction, determined by treating the entity as a controlled foreign corporation; or
  - Active business gains or losses from the sale of certain commodities, but only if substantially all the foreign entity’s commodities are property;
- (viii) The excess of foreign currency gains over foreign currency losses;
- (ix) Net income from notional principal contracts (i.e., swaps);
- (x) Amounts received under cash value insurance contracts; or
- (xi) Amounts earned by an insurance company in connection with its reserves for insurance and annuity contracts.

The following types of NFFE that meet certain criteria specific in the relevant intergovernmental agreements may also be classified as Active NFFEs:

- (i) Excepted nonfinancial group entities;
- (ii) Certain nonfinancial start-up companies and companies entering into a new line of business;
- (iii) NFFEs that are in liquidation or emerging from a reorganization or bankruptcy;
- (iv) Internal Revenue Code section 501(c) entities;
- (v) Excepted inter-affiliate FFIs;
- (vi) Non-profit organizations; and

**<sup>11</sup>Excepted Non-Financial Foreign Entity**

In general, the term Excepted Non-Financial Foreign Entity (“Excepted NFFE”) has the same meaning as Active NFFE<sup>8</sup> but it applies to NFFEs in countries that have not signed an IGA with the U.S. to implement FATCA.

**<sup>12</sup>Exempt Beneficial Owner**

In general, the term “Exempt Beneficial Owner” means:

- (i) A Governmental Entity;
- (ii) An International Organisation;
- (iii) A Central Bank; or
- (iv) Certain retirement or pension funds.

**<sup>13</sup>Passive Non-Financial Foreign Entity**

In general, a Passive Non-Financial Foreign Entity (“Passive NFFE”) means any NFFE that is not (i) an Active NFFE<sup>10</sup>, (ii) an Excepted NFFE<sup>11</sup>, or (iii) a withholding foreign partnership or withholding foreign trust pursuant to CRS or the relevant U.S. Tax Regulations.

**<sup>14</sup>Nonparticipating Foreign Financial Institution**

A nonparticipating Foreign Financial Institution is a Foreign Financial Institution<sup>18</sup> in a non CRS participating jurisdiction. Or, in addition to that, the term “Nonparticipating Foreign Financial Institution” is a Foreign Financial Institution<sup>18</sup> that is neither a Reporting Model 1 Financial Institution (FATCA) nor a Participating Foreign Financial Institution. In certain cases, a Model 1 or a Model 2 Foreign Financial Institution (FATCA) may be treated as a Nonparticipating Financial Institution pursuant to the Model 1 and Model 2 intergovernmental agreements.

**<sup>15</sup>Territory Financial Institution**

In general, the term “Territory Financial Institution” means a Financial Institution that is incorporated or organized under the laws of Sweden or any U.S. territory<sup>19</sup>

**<sup>16</sup>Controlling Person**

A Controlling Person is a person who exercise control over an entity or organization. Control means direct or indirect ownership of more than 25 percent of an entity or organization.

**<sup>17</sup>Non-Financial Foreign Entity**

In general, a Non-Financial Foreign Entity (“NFFE”) means any non-Swedish or non-U.S. entity that is **not** a Foreign Financial Institution<sup>18</sup> (“FFI”).

**<sup>18</sup>Foreign Financial Institution**

The term Foreign Financial Institution (“FFI”) generally means a non-Swedish or non-U.S. entity that is a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA and/or CRS. Please see the relevant tax regulations for further detail.

**<sup>19</sup>U.S. Territory**

The term “U.S. Territory” means American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands.

**<sup>20</sup>U.S. Tax Regulations**

U.S. Tax Regulations means the relevant provisions of the Foreign Account Tax Compliance Act (“FATCA”) and the administrative interpretations thereof.