CITIC SECURITIES INTERNATIONAL GLOBAL MARKETS LIMITED TAX INFORMATION AND COMMON REPORTING STANDARD ADDENDUM

October 2026

1. Definitions and Interpretation

1.1 This Addendum, as amended and/or supplemented from time to time, supplements the CITIC Securities International Global Markets Limited Terms and Conditions for Securities Trading - Institutional Professional Investors/Experienced Corporate Professional Investor ("**Terms and Conditions**") of CITIC Securities International Global Markets Limited and forms part of the Agreement (as defined in the Terms and Conditions). Unless otherwise specified, the terms defined in the Terms and Conditions shall have the same meanings when used in this Addendum. By giving us Instructions, you are agreeing to be bound by the terms of this Addendum.

"Account" means any accounts of the Customer with CSIGM and/or its Affiliates.

"Account Information" means any information relating to the Securities Account or Account, including without limitation the account number, account balance or value, gross receipts, withdrawals and payments from the account, the information collected from time to time by CSI in respect of the account or Services; and the information of any Underlying Principal.

"Account holder" means a person listed or identified as the holder or owner of the account that CSIGM and/or its Affiliates maintains, regardless of whether the entity is a flow-through entity.

"Applicable Laws and Regulations" means: (i) any applicable local or foreign law, ordinances, regulations, demand, guidance, guidelines, rules, codes of practice, (including but not limited to those relating to Common Reporting Standards, Mandatory Disclosure

Rules , Foreign Account Tax Compliance Act, Qualified Intermediary , Non-Qualified Intermediary rules, Qualified Derivatives Dealers, 871(m), Passthrough Withholding, Legal Entity Identifier, or Intergovernmental Agreements and Double Taxation Avoidance Tax Treaties between the governments or regulatory authorities of two or more jurisdictions); and (ii) any agreements between CSIGM or its Affiliates (or that of any other CSI Group Companies, as the case may be) and any government or taxation authority in any jurisdiction; and including but not limited to Common Reporting Standards, Mandatory Disclosure Rules, Foreign Account Tax Compliance Act, Qualified Intermediary, Non-Qualified Intermediary rules, Qualified Derivatives Dealer, 871(m), Passthrough Withholding, , Legal Entity Identifier, Intergovernmental Agreements and Double Taxation Avoidance Treaties and any agreement entered into by any CSI Group Company and any applicable intergovernmental agreement and Tax Treaty entered into pursuant to Common Reporting Standards, Mandatory Disclosure Rules, Foreign Account Tax Compliance Act, Qualified Intermediary, Non-Qualified Intermediary rules, Qualified Derivatives Dealers, 871(m), Pass-through Withholding, , Legal Entity Identifier, Intergovernmental Agreements and Double Taxation Avoidance Treaties..

“AML due diligence” means the customer due diligence procedures of CSIGM and/or its Affiliates pursuant to the anti-money laundering or similar requirements to which CSIGM and/or its Affiliates , is subject; and includes identifying the customer (including the owners of the customer), understanding the nature and purpose of the account, and ongoing monitoring.

"Authority" means any national, state, or local government, any political subdivision thereof, any agency, authority, instrumentality, whether judicial or administrative, regulatory or self-regulatory organization, law enforcement body, court, central bank or tax or revenue authority in any jurisdiction for any of the CSI Group Entities.

“Beneficial owner” means the person who is the owner of the income for tax purposes and who beneficially owns that income (excludes a person receiving income in a capacity as a nominee, agent or custodian for another person).

“Broker” means any person, U.S. or foreign, that, in the ordinary course of a trade or business during the calendar year, stands ready to effect sales to be made by others; and includes an obligor that regularly issues and retires its own debt obligations, a corporation that regularly redeems its own stock, and a clearing organization that affects sales of securities for its members.

“CBI/RBI Schemes” means "Citizenship by Investment" (CBI) and "Residence by Investment" (RBI) schemes which are being offered by a substantial number of jurisdictions and allow foreign individuals to obtain citizenship or temporary or permanent residence rights on the basis of local investments or against a flat fee. The OECD has analyzed over 100 CBI/RBI schemes offered by CRS-committed jurisdictions, including Antigua and Barbuda, Bahamas, Bahrain, Barbados, Cyprus, Dominica, Grenada, Malaysia, Malta, Qatar, Saint Kitts and Nevis, Saint Lucia, Seychelles, Turks and Caicos Islands, United Arab Emirates, and Vanuatu.

“Chapter 3” means Sections 1441 through 1464 and the regulations thereunder, but does not include Sections 1445 and 1446 and the regulations thereunder, unless the context indicates otherwise.

“Chapter 4 of the IRC” means Chapter 4 of the Internal Revenue Code and refers to Sections 1471 through 1474 and the regulations thereunder.

“Chapter 4 status” means with respect to a person, the person’s status as a U.S. person, a specified U.S. person, a foreign individual, a participating FFI, a deemed-compliant FFI, a Model 1 FFI, an exempt beneficial owner, a nonparticipating FFI, a territory financial institution, a QI branch of a U.S. financial institution, an excepted NFFE or a passive NFFE.

"Code" means the US Internal Revenue Code of 1986, as amended.

"Consenting Person" means the Customer and any Person other than the Customer who is beneficially interested or financially interested in the payments with respect to the Securities Account and/or Account.

“Controlling Persons” means the natural persons who exercise control over an entity. In the case of Corporations, such terms mean (a) Natural Persons with more than 10% ownership; (b) Natural Persons with more than 10% voting rights or; (c) Senior Management Officials where no natural persons fit the above two categories. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

“CRS” means (i) the OECD Standard for Automatic Exchange of Financial Account Information – Common Reporting Standard; or (ii) any legislation of any jurisdiction giving effect to, or otherwise relating to the aforementioned Common Reporting Standard.

“CSIGM” means CITIC Securities International Global Markets Limited.

"CSI Group Companies" means any affiliated entity of CSIGM adhering and complying with the Applicable Laws and Regulations.

“Custodial account” means an account for the benefit of another person that holds any financial instrument or contract held for investment (including, but not limited to, a depository account, a share or stock in a corporation, a note, bond, debenture or other evidence of indebtedness, a currency or commodity transaction, a credit default swap, a swap based upon a non-financial index, a notional principal contract, an insurance or annuity contract, and any option or other derivative instrument) for the benefit of another person.

“Dividend Equivalent Payments” means derivatives that reference US equities that pay dividends. Dividend Equivalent Payments includes but is not limited to (i) Swaps (ii) Futures (iii) Securities lending (iv) Compensation agreements (v) Options (Listed) (vi) Forwards (vii) Repurchase agreements (viii) Derivatives over equity-linked indices (ix) Options (OTC) (x) Structured notes (xi) Convertible debt (xii) Other equitylinked contracts.

“Documentary evidence” means documents, other than a withholding certificate or written statement that a withholding agent is permitted to rely upon to determine the Chapter 4 status of a person.

“Documentation” means withholding certificates, written statements, documentary evidence and other documents that may be relevant in determining the status of a person for the purpose of a reporting or withholding requirement under Chapter 4 of the Internal Revenue Code, including any document containing a determination of the account holder’s citizenship or residency for tax or AML due diligence purposes or an account holder’s claim of citizenship or residency for tax or AML due diligence purposes.

“Entity” means any person other than an individual.

“Exempt beneficial owner” means a foreign government, any political subdivision of a foreign government or any wholly owned agency or instrumentality of any one or more of the foregoing; any international organizations and any wholly owned agency or instrumentality thereof; any foreign central bank of issue; governments of U.S. possessions; certain retirement funds; and entities wholly owned by exempt beneficial owners.

"FATCA" means:

a. sections 1471 to 1474 of the Code or any associated regulations or other official guidance;
b. any treaty, law, regulation or other official guidance enacted in any other jurisdiction, or relating to an intergovernmental agreement between the US and any other jurisdiction, which (in either case) facilitates the implementation of paragraph (a) above; or
c. any agreement pursuant to the implementation of paragraphs (a) or (b) above with the US Internal Revenue Service, the US government or any governmental or taxation authority in any other jurisdiction.

“FDAP income” means fixed or determinable annual or periodic income; and includes interest, dividends, rents, royalties, commissions, fees and premiums.

“FFI” means Foreign Financial Institutional under the Foreign Account Tax Compliance Act (FATCA) .

“FFI agreement” means an agreement between the IRS and the participating FFI; and includes QI agreement, a withholding partnership agreement and a withholding trust agreement that is entered into by a FFI Model 1 FFI) that has an effective date or renewal date on or after June 30, 2014.

“Financial account” means any depository account, any custodial account, and any equity or debt interest (whichever applicable) held in CSIGM and/or its Affiliates, other than interests that are regularly traded on an established securities market.

“Foreign entity” means any entity that is not a U.S. person, including a territory entity.

“Foreign person” means any person other than a U.S. person and includes, with respect to a withholdable payment, a foreign branch of a U.S. person that furnishes an intermediary

withholding certificate indicating that it is a QI.

“Flow-through entity” means any partnership, simple trust or grantor trust, as determined under the U.S. tax principles.

"IGA" means an intergovernmental agreement between the government of the United States of America and the government of another jurisdiction to improve international tax compliance and to implement FATCA.

“Grandfathered Obligations” means the obligation was outstanding on July 1, 2014 and was disposed of after December 31, 2016; and any payment or any gross proceeds received from the disposition of such an obligation is not considered to be withholdable payment.

“Grandfathered Date” means withholding is not applicable for dispositions occurring before December 31, 2018 and/or foreign pass through payments made before January 1, 2019.

“Gross proceeds” means proceeds from any sale, exchange or disposition of property that requires recognition of gain or loss under Section 1001, without regard to whether the owner of such property is a foreign person that is not subject to U.S. federal income tax; and property is of a type that can produce interest or dividends that would be U.S. source FDAP income.

"IRS" means the United States Internal Revenue Service.

“Intermediary” means with respect to a payment that it receives a person that, for that payment, acts as a custodian, broker, and nominee or otherwise as an agent for another person, regardless of whether such other person is the beneficial owner of the amount paid, a flow-through entity or another intermediary.

“LEI” means Legal Entity Identifier which is a global identification number consisting of a 20-character alphanumeric reference code that is unique to the legal entity. Legal entities include trusts (but not bare trusts), companies (public and private), pension funds (but not self-invested personal pensions), charities and unincorporated bodies that are parties to financial transactions. LEI allow the identification of:

1. The official name of the legal entity as recorded in the official registers;
2. The registered address of that legal entity;
3. The country of formation;
4. Codes for the representation of names of countries and their subdivisions;
5. The date of the first LEI assignment; the date of last update of the LEI information; and the date of expiry, if applicable.

"Model 1 IGA" means an IGA based on the Model 1 IGA issued by the United States Treasury Department.

"Model 2 IGA" means an IGA based on the Model 2 IGA issued by the United States Treasury Department.

"Model 1 IGA Jurisdiction" means a jurisdiction that has entered into a Model 1 IGA with the United States Treasury Department.

"Model 2 IGA Jurisdiction" means a jurisdiction that has entered into a Model 2 IGA with the United States Treasury Department.

"Model 1 IGA Schedule" means the Model 1 IGA Schedule to this Addendum.

"Model 2 IGA Schedule" means the Model 2 IGA Schedule to this Addendum.

“NPFFI” means Nonparticipating FFI which is an FFI other than a Participating FFI, a Deemed-Compliant FFI or an Exempt Beneficial Owner.

“NQI” means nonqualified intermediary that is not a US person and not a Qualified Intermediary, or a qualified intermediary that is not acting in its capacity as a qualified intermediary with respect to a payment.

“OECD” means The Organisation for Economic Co-operation and Development. The OECD has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD’s Automatic Exchange of Information (AEOI) website: www.oecd.org/tax/automatic-exchange/

“Participating FFI” means an FFI that has agreed to comply with requirements of an FFI agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the

requirements of an FFI agreement. The term also includes a QI branch of a U.S. financial institution, unless such branch is a reporting Model 1 FFI.

"Person" means an individual, corporation, company, partnership, joint venture, trust, estate, Limited Liability Company, non-profit corporation, unincorporated organization, association, foreign government, municipality, or any other entity.

"QDD" means Qualified Derivatives Dealer of the Code Section 871(m) of the U.S. Internal Revenue Code of 1986, as amended and is further defined under Section 475(c) (1) of the Code. Qualified Derivatives Dealers pursuant to the new Qualified Intermediary regime addresses the issue of multiple withholding on the same stream of dividends.

"QI" means Qualified Intermediary set forth in the Revenue Procedure 2017-15. Qualified Intermediary is a person that has entered into a Withholding Agreement with the IRS and holds securities other than for its own account. Such person is:-

a. a FFI or a foreign clearing organization;
b. a foreign branch or office of a US financial institution or a foreign branch or office of a US clearing organization;
c. a foreign corporation for purposes of presenting claims of benefits under an income tax treaty on behalf of its shareholders; or
d. any other person acceptable to the IRS.

"QIA" means Qualified Intermediary Agreement requiring the QI to implement certain documentary procedures to identify its clients that invest in US securities. Qualified Intermediary Agreement pursuant to Rev. Proc. 2017-15 and Treasury Regulation §1.1441-1(e) (5) requires the QI to report annually certain aggregate information concerning the beneficial owner of US source payments and make any necessary tax payments to the IRS.

"871 (m)" of the US Internal Revenue Code means 30 per cent withholding tax (or lower treaty rate) on payments of amounts to the Issuer or holders that are directly or indirectly contingent upon, or determined by reference to, the payment of U.S.-source dividends **"Dividend Equivalent Payments"**

"TIN" means Tax Identification Number and is used by the Internal Revenue Service (IRS) in the administration of tax laws.

"Underlying Principal" means any person financially or beneficially interested in the

account maintained with CSIGM and/or its Affiliates or payments made to that account.

“Withholding” means the act of holding some of the value of a payment, for the purpose of paying tax.

“Withholding Agent” means any U.S person that has the control, receipt, custody over the disposal or payment of a withholdable payment or foreign pass-through payment.

“Withholdable Payment” means any payment of U.S. source fixed or determinable annual or periodical (FDAP) income, and for sales or other dispositions occurring after December 31, 2018, any gross proceeds from the sale or other disposition of any property of a type that can produce interest or dividends that are U.S. source FDAP income.

1.2 "Personal Information" in respect of the Customer, any Controlling Person or Consenting Person means:-

i. where the Customer, and any Consenting Person is an individual, Personal Information include but it not limited to his/her full name, date and place of birth, residential address, mailing address, contact information (including telephone number), and any ID and passport numbers, taxpayer identification number(s), social security number, nationality(ies), citizenship(s), residency(ies) and tax residency(ies) or (if applicable) such information as CSIGM and/or its Affiliates may reasonably require regarding the Customer and any Controlling Person or Consenting Person;
ii. where the Customer and any Consenting Person is a corporate/entity, its date and place of incorporation or formation, registered address, mailing address, residency(ies), address of place of business, tax identification number, tax status, tax residency, registered address, address of place of business or (if applicable) such information as CSIGM and/or its Affiliates may reasonably require.

1.3 "Tax Information" in respect of the Customer, any Controlling Person or Consenting Person, means: (i) any documentation or information (and accompanying statements, waivers and consents as CSIGM and/or its Affiliates may from time to time require or as the Customer, any Controlling Person or Consenting Person from time to time give) relating, directly or indirectly, to the tax status of the Customer, any Controlling Person or Consenting Person;
(ii) Personal Information of the Customer, any Controlling Person or Consenting Person; and (iii) Account Information.

1.4. This Tax Information and Common Reporting Standard Addendum is referred to herein as **"this ADDENDUM "**.

1.5. References in this Addendum to **"we"**, **"us"** and **"our"** mean, unless the context otherwise requires, CSIGM and where the context requires will also include any company in the CSI Group or other persons connected with the CSI Group. References in this Addendum to **“you”**, **“your”** and **“their”** include any and all beneficial owners of the Customer’s account.

2. Effect on Terms of Business; Amendment

2.1. This Addendum shall apply to the Customer and any Underlying Principal, Joint Holder(s), Consenting Person and/or Controlling Persons regardless of the type of account the customer hold or the Services provided by us to the Customer and regardless of the jurisdiction or jurisdictions of residence, domicile, citizenships, tax residency, tax status, jurisdiction of formation or organization or place of effective management and control of the Customer and any Underlying Principals, joint holder(s) and Controlling Persons. This Addendum shall apply equally to any person whose compliance with the Applicable Laws and Regulations is sponsored by any other person as well as the other person sponsoring such person.

2.2. If CSIGM and/or its Affiliates maintaining your account or providing Services is located in a Model 1 IGA Jurisdiction, the additional terms set out in the Model 1 IGA Schedule shall be applicable to your account and Services. Nothing in the Model 1 IGA Schedule may be read to conflict with other terms of this Addendum.

2.3. If CSIGM and/or its Affiliates maintaining your account or providing Services is located in a Model 2 IGA Jurisdiction, the additional terms set out in the Model 2 IGA Schedule shall be applicable to your account and Services. Nothing in the Model 2 IGA Schedule may be read to conflict with other terms of this Addendum.

2.4. This Addendum is legally binding and governs the manner in which we may provide you, any of your joint holder(s) and/or Underlying Principal with Services. The provisions of this Addendum take effect upon 1 January 2019.

2.5. Our Terms of Business, including without limitation this Addendum, apply to all relationships, accounts, sub-account(s) and funds held or maintained by us for the Customer. They form an integral part of our agreement with the Customer.

2.6. We may amend all or part of this Addendum (including, for the avoidance of doubt, this Addendum) from time to time, as we in our absolute discretion consider relevant and applicable to the circumstances of your transactions in order to comply with any

applicable Laws and Regulations, local or foreign law, ordinances, regulations, demand, guidance, guidelines, rules, codes of practice, or intergovernmental agreement and Tax Treaties between the governments or regulatory authorities of two or more jurisdictions.

3. Consent to Disclosure by CSIGM and/or its Affiliates

The Customer hereby agrees to and waive, and agree to procure agreement and such waiver of any and all of any of its Underlying Principals, Consenting Persons and/or Controlling Persons, any otherwise applicable restrictions on the disclosure by us of the Customer Account Information to any government or tax authority (whether within or outside the Governing Jurisdiction) and any other intermediary or withholding agent for the purposes of ensuring our compliance with any applicable Laws and Regulations, local or foreign law, ordinances, regulations, demand, guidance, guidelines, rules, codes of practice, or intergovernmental agreement and Tax Treaties between the governments or regulatory authorities of two or more jurisdictions.

4. Agreement to Provide Information

4.1. The Customer agrees to comply with the applicable Laws and Regulations obligations performed by CSIGM and/or its Affiliates that apply to financial accounts, including but not limited to, new account due diligence, remediation, reporting and withholding, wherever applicable. The in-scope financial accounts for the applicable Laws and Regulations purposes are: (a) Cash account (with custodian services); (b) Margin Account; (c) Pnotes; (d) Investments in CSI Funds; (e)Futures and Options (Give-in and Full Service);(f) Structured Notes; (g) investment banking (advisory and trading/execution); and (h) Broker.

4.2. The Customer agrees to provide CSIGM and/or its Affiliates with valid FATCA/Withholding certificates (which may be on Form W-8Ben, W-8BEN-E, W-8IMY or others) and Personal Information and Tax Information (CRS) self-declarations, prior to the opening of any new accounts, which CSIGM and/or its Affiliates treats as those opened after 30 June 2014 for FATCA purposes and those opened after 1 January 2016 and 1 January 2017 for CRS purposes, in the early and late adopter jurisdictions respectively. CSIGM and/or its Affiliates uses the Form W8/W9 templates for FATCA self-declaration purposes, and CRS selfdeclarations in CSI and/ or its affiliates template (or in any template that contains the necessary information required by CRS rules).

4.3. References to **"withholding certificates"** in **Clause 4.2** shall include without limitation a valid and complete participating foreign financial institution withholding certificate or withholding statement or substitute documentation allocating the payment or payments with respect to an account the customer hold as an intermediary or flow-through entity to its account holders based on applicable FATCA status of such account holders, to the extent required by applicable Laws and Regulations.

4.4. When there is a change or addition to its Personal Information and Tax Information, and, where applicable, of any Controlling Person or Consenting Person, the Customer agrees to update CSIGM and/or its Affiliates promptly (and in any event no later than 30 days from the date of the change or addition) of the change or addition to the information stated in **Clauses 4.2** and **4.3** above.

4.5. The Customer agrees to, and, where applicable, procure such other Controlling Person or Consenting Person to, complete and sign such documents and do such things as CSIGM and/or its Affiliates may reasonably require from time to time for purposes of compliance with any Applicable Laws and Regulations stated hereby in this Addendum;

4.6. The Customer agrees to, and, where applicable, procure such other Controlling Person having 10% or greater control by vote or value of shareholding or Consenting Person to be documented for CRS purposes if there is a new Financial Account created and following scenarios apply: (a) the Customer (account holder) is an investment entity based in a jurisdiction not participating in CRS (e.g., US is not participating in CRS); and/or (b) if the Customer (account holder) is a passive non-financial entity.,.

4.7. The Customer agrees that CSIGM and/or its Affiliates may require the Customer and any other Controlling Person or Consenting Person to provide or confirm accuracy of their Personal Information and to provide CSIGM and/or its Affiliates with such information and supporting documents as we reasonably request from time to time to ensure our compliance with any Applicable Laws and Regulations, including but not limited to government identification, jurisdiction of residence, tax identification number (TIN), certificate of residence or incorporation, and entity government documentation, to establish the tax status of the Customer or any Underlying Principal, joint holder(s) and/or Controlling Persons upon our request.

4.8. The Customer agrees to provide CSIGM and/or its Affiliates with such information and supporting documents as we reasonably request from time to time to ensure our compliance with the Applicable Laws and Regulations , and to provide and procure each Underlying Principal, joint holder(s) and/or Controlling Persons to provide, documentary

evidence, including but not limited to government identification, jurisdiction of residence, tax identification number (TIN), certificate of residence or incorporation, and entity government documentation, to establish your tax status and the tax status of any Underlying Principal, joint holder(s) and/or Controlling Persons upon our request.

4.9. The Customer agrees to provide CSIGM and/or its Affiliates with a reasonable written explanation in case:

a. the Customer is an individual account holder and his/her country of residence address/mailing/nationality is not listed as a country of tax residence on the CRS self-certification; or
b. any Controlling Person's or Consenting Person's country of residence address/mailing address/nationality is not listed as a country of tax residence on its CRS Controlling Person selfcertification; or
c. the Customer is an entity account holder and the country of incorporation/registered address/ mailing address of the entity is not listed as a country of tax residence on the CRS self-certification; and/or if there is more than one CRS Status on the CRS self-certification; and/or if the CRS Status on the CRS selfcertification is inconsistent with the information collected and maintained by CSIGM and/or its Affiliates pursuant to AML/KYC procedures.

4.10. The Customer agrees to provide CSIGM and/or its Affiliates with written responses to the below 4 questions to the extent that the Customer or any Controlling or Consenting Person is claiming residence in a jurisdiction offering a potentially high-risk CBI/RBI scheme:

a. Did the Customer or any Controlling or Consenting Person obtain residence rights under a CBI/RBI scheme?
b. Does the Customer or any Controlling or Consenting Person hold residence rights in any other jurisdiction(s)?
c. Has the Customer or any Controlling or Consenting Person spent more than 90 days in any other jurisdiction(s) during the previous year?
d. In which jurisdiction(s) has the Customer or any Controlling or Consenting Person filed personal income tax returns during the previous year?

4.11. The Customer agrees that any CSI Group Company may (i) collect and maintain information; (ii) report the Securities Account and/or Account or (iii) disclose Tax Information relating to himself and any other Controlling Person or Consenting Person to relevant Authority in applicable jurisdiction(s) and other intermediaries or withholding agents for the purpose of ensuring compliance with Applicable Laws and Regulations

stated hereby in this Addendum on the part of CSIGM, its Affiliates, and/or on the part of any CSI Group Company.

4.12. The Customer agrees to waive, and, where reasonably required by CSIGM and/or its Affiliates, agree to procure any other Controlling Person or Consenting Person to waive, any applicable restrictions which would hinder CSIGM's, its Affiliates', or any CSI Group Company's ability to disclose Tax Information in the manner described in **Clause 4.11** above.

4.13. The Customer agrees that CSIGM and/or its Affiliates may require any other Controlling Person or Consenting Person to agree to the reporting or disclosure described in **Clause 4.11** above and/or waive any otherwise applicable restrictions on such disclosure, if CSIGM and/or its Affiliates reasonably consider it to be appropriate.

4.14. The Customer agrees to inform each Underlying Principal, joint holder(s) and/or Controlling Persons of CSIGM's and/or its Affiliates' powers under this Addendum.

4.15 The Customer agrees to provide CSIGM and/or its Affiliates with its LEI in the case of an entity account holder, to periodically verify the continued accuracy of its LEI reference data (Legal Entity Name, Business Registry ID, Entity Status, Registration Status, etc.) and to inform CSIGM and/or its Affiliates whenever there is a change in its LEI reference data. Applicable clients without LEI will not be able to trade in financial instruments with CSIGM and/or its Affiliates. CSI Group has successfully registered for and obtained an LEI for each of its legal entity and agrees to share these LEIs with its customers, upon request.

4.16. The Customer agrees that in case: (i) it declares itself to be a NPFFI or does not provide CSIGM and/or its Affiliates with any FATCA declarations and is treated as NPFFI or (ii) it is a non-financial foreign entity (NFFE) that fails to provide information regarding its substantial US Owners:

a. Its financial account with CSIGM and/or its Affiliates will be considered as a FATCA (Chapter 4) reportable account.
b. CSIGM and/or its Affiliates will ensure that no withholdable payment is made to the Customer, or if otherwise, ensure FATCA withholding tax of 30% is applied (except for grandfathered obligations) and deposited with the IRS. Such withholding shall be imposed by Citibank, which acts as our US Withholding Agent (USWA).

4.17. In case you are acting as a Counterparty/Vendor rendering services to CSIGM and/or its Affiliates, you agree that CSIGM and/or its Affiliates shall:

a. Perform FATCA due diligence on you if any US Source Withholdable Payment is made to you to ensure that you are not a NPFFI before making payment to you.
b. Suspend the relationship with you in case you are identified as a NPFFI Vendor since CSI Group has taken a business decision not to onboard any NPFFI vendor so as to avoid the obligation to perform FATCA withholding.

4.18. That Chapter 3 withholding shall be applicable for offshore US sourced payments including but not limited to interest and dividend payments where CSIGM and/or its affiliates in its capacity is acting as a QI or an NQI; and that where appropriate documentation or applicable Rules and Regulations has not been obtained in line with the QI and NQI requirements, Chapter 4 withholding shall also be applicable, for CSIGM and/or its affiliates to ensure that appropriate tax has been withheld on gross proceeds and foreign passthrough payments.

4.19. That 30% US withholding tax (or lower tax treaty rate) will be applied on US dividend equivalent payments made to you, any of your joint holder(s) and/or any Underlying Principles for derivative positions held on US equities under Section 871(m) of the Internal Revenue Code, if you fail to meet the requirements enumerated in Clause 4.1 till Clause 4.9; and that CSIGM and/or its affiliates reserves the right to do upfront withholding for chargeback payments.

4.20. That we reserve the right to reduce or eliminate cascading withholding on a single dividend payment made to you, any of your joint holder(s) and/or any Underlying Principles pursuant to the QDD regime, only if sufficient reliable documentary evidence has been provided to us that a withholding tax has previously been paid in the chain of payments .

4.21. The Customer's obligation under Clause 4, including without limitation the obligation to provide information and documentation to CSIGM and/or its Affiliates upon request and to notify CSIGM and/or its Affiliates promptly of any change in circumstances relating to their account, constitutes a continuing obligation under our Terms of Business.

5. Failure to Provide Information

5.1. The Customer agrees that CSIGM and/or its Affiliates may take one or more of the following actions at any time if it considers necessary or desirable to comply with all Applicable Laws and Regulations including but not limited to when the Customer (i) fails to comply with any of the requirements as indicated in clauses 4.1 to 4.21 above; (ii) provides information that is inaccurate or incomplete, not promptly updated or inconsistent with the information in our records; (iii) prevents CSIGM and/or its Affiliates from disclosing the

Personal Information and Tax Information of the Customer, Consenting Person and/or Controlling Person; or CSIGM and/or its Affiliates determine that the Customer's FATCA classification or status is such that CSIGM and/or its Affiliates cannot make or receive payments free of withholding or deduction under FATCA :

a. deduct or withhold from the amounts payable (gross and foreign pass through payments) to you under the Terms of Business and other agreements governing Services or account under FATCA (as applicable) starting from 1 January 2019;
b. terminate the Securities Account and/or Account and discontinue entirely or in part CSIGM 's relationship with the Customer;
c. discontinue providing the Customer with any or all Services, including refusing to open new accounts or offer additional products;
d. report or provide (whether before or after the termination of the Securities Account and/or Account) the Tax Information relating to the Customer and/or any of the Controlling Person or Consenting Persons to such government or taxation authority or authorities or any other intermediary or withholding agent (whether within or outside the Governing Jurisdiction);

as may be required for CSIGM and/or its Affiliates to ensure compliance with any Applicable Laws and Regulations.

5.2. The Customer agrees that CSIGM and/or its Affiliates may:

i. take any of the actions specified in Clause 5.1 a. through d. if CSIGM and/or its Affiliates determines that the Customers' FATCA classification or status is such that the Customer cannot receive payments free of withholding or deduction under FATCA after the Grandfathered Date; and
ii. take any of the actions specified in Clause 5.1 b. through d. if CSIGM and/or its Affiliates determines that it is necessary to do so in order to ensure our compliance with the Applicable Laws and Regulations.

5.3. The Customer agrees that if the Customer withdraw their agreement to our disclosing their Account Information to any government or tax authorities under "Consent to Disclosure by **CSIGM and/or its Affiliates**", for the purpose of ensuring our compliance with any Applicable Law and Regulations , we may deduct or withhold such amount from any payment payable under the account or Services, and/or terminate your account and discontinue providing you with any or all Services, as we may require in our sole and absolute discretion to ensure our compliance with the Applicable Laws and Regulations.

5.4. The Customer agrees that we may disclose its Account Information, and the information provided by its joint holder(s) and/or the Controlling Persons to any government

or tax authorities under "Consent to Disclosure by CSIGM and/or its Affiliates" anytime, in whatever jurisdictions, for the purpose of ensuring our compliance with the Applicable Laws and Regulations.

6. Warranties and Undertakings

6.1. The Customer confirms and agrees that, without prejudice to any other provisions of the Terms and Conditions:

a. He has read this Addendum, has received adequate explanation from CSIGM (or the Customer's broker, lawyer, or tax advisor, as applicable), and understands the implications of this Addendum by which he irrevocably agrees to be bound;
b. any agreement, waiver, confirmations given in, or to be given pursuant to, this Addendum are irrevocable;
c. no CSI Group Company, including CSIGM nor its Affiliates, shall be liable for any costs or loss that the Customer (or any other Controlling Person or Consenting Persons) may incur because of a CSI Group Company taking any actions permitted by or exercising any powers under this Addendum;
d. the amount (if any) payable by CSIGM and/or its Affiliates where CSIGM and/or its Affiliates exercises its right to terminate the Securities Account and/or Account under this Addendum may differ from the amount payable where the Customer surrenders or terminates the Securities Account and Account pursuant to other provisions of the Terms and Conditions;
e. the Customer must obtain or, as the case may be, have obtained the requisite consent from each Controlling Person and/or Consenting Person for the provision of his/her Tax Information to CSIGM and/or its Affiliates and the disclosure of any of such Tax Information by CSIGM and/or any CSI Group Company under this Addendum;
f. the Customer must inform each Controlling Person and/or Consenting Person of CSIGM's and/or its Affiliates' powers under this Addendum;
g. the Customer agrees and warrants that it will provide accurate and complete Personal Information and Tax Information including any declaration of tax residency(ies) to CSIGM under this Addendum;
h. the Customer agrees that his obligation under this Addendum, including without limitation the obligation to provide information and documentation to CSIGM and to notify CSIGM within 30 days of any change in the Personal Information and Tax information relating to his account, constitutes a continuing obligation under the Terms and Conditions; and
i. CSIGM and/or its Affiliates may report the Tax Information or disclose any and all information related to the Securities Account and/or Account to any government, or tax authority (whether within or outside Hong Kong), or other intermediaries or withholding agents and whether before or after the exercise of a termination right under this Securities Account and Account by CSIGM.

6.2. Unless otherwise defined herein, all capitalized terms shall have the same meaning as set forth in the Terms and Conditions.

6.3. This Addendum, as amended and/or supplemented from time to time, shall become an integral part of all contracts, agreement and other binding arrangements which you enter into with CSIGM. CSIGM shall notify you of any material changes although it shall be your responsibility to ensure that you are referring to the current version of the Addendum, which will be made available on our corporate website at: https://www.clsa.com/terms-of-business/

6.4. In the event of any inconsistency between the provisions of this Addendum and the Agreement, the provisions of this Addendum will prevail.

7. Liability and Indemnity

7.1. The Customer agrees that CSIGM and/or its Affiliates shall not be liable for any costs, loss, withholding, or deductions that the Customer, any Underlying Principal, joint holder(s) and/or Controlling Persons may incur because of CSIGM and/or its Affiliates taking any of the actions described in the above paragraphs.

7.2. The Customer agrees that CSIGM and/or its Affiliates shall not be liable for any costs, loss, withholding, or deductions that the Customer, any joint holder(s), Underlying Principals and/or Controlling Persons may incur because of a failure or inability to comply with the Applicable Laws and Regulations on the part of CSIGM and/or its Affiliates or on the part of any intermediary or withholding agent by or through which transactions with respect to the Customers' Securities Account and/or Account are made.

7.3. The Customer agrees that CSIGM and/or its Affiliates shall not be liable to the Customer or to any of the Underlying Principals, joint holder(s), Controlling Persons, any account holders, customers or clients for or on whose behalf you hold an account or investments in an account maintained by us in connection with our compliance with the Applicable Laws and Regulations.

7.4. The Customer agrees that neither we, nor any member of the CSIGM and/or its Affiliates, our directors, officers, employees or agents or those of each member of the CSIGM and/or its Affiliates (collectively, the "**Relevant CSI Persons**") will be liable for any direct or indirect losses, damages, costs or expenses incurred or suffered by the Customer, any Underlying Principal, joint holder(s) and/or Controlling Persons under this Addendum whatsoever (including any transaction or where we have declined to enter into a proposed

transaction or by reason of any delay or change in market conditions before a transaction is effected).

7.5. The Customer shall fully indemnify and hold us harmless in respect of any liabilities, losses, damages, claims, costs and/or expenses (other than loss of profit, loss of revenue or loss of business) which may be suffered or reasonably incurred by any of the Relevant CSI Persons directly or indirectly arising out of or in connection with: (a) any material misrepresentation, or incomplete or inaccurate or false information regarding the information referred to in Clause 4 above; (b) any withdrawal of consent, agreement or waiver referred to in this Addendum on your part or on the part of any Underlying Principals, joint holder(s) and/or Controlling Persons; or (c) any breach of any terms of this Addendum on your part or on the part of any Underlying Principals, joint holder(s) and/or Controlling Persons.

7.6. The Customer shall fully indemnify and hold us harmless in respect of any liabilities, losses, damages, claims, costs and/or expenses (other than loss of profit, loss of revenue or loss of business) which may be suffered or reasonably incurred by any of the Relevant CSI Persons directly or indirectly arising out of or in connection with any claims, proceedings or actions against any of the Relevant CSI Persons by any of your joint holder(s), Controlling Persons, Underlying Principals, account holders, customers and/or clients for or on whose behalf the Customer holds an account or investments in an account maintained by us in relation to any account(s) the Customer maintained with us or any Services we provide.

7.7. Where the Customer is opening and/or maintaining account(s) with us and/or obtaining Services from us as nominee for any Underlying Principal, the Customer's consents, agreements and waivers in this Addendum shall be deemed to be given by the Customer in his/her own capacity and on behalf of each such Underlying Principal.

Model 1 IGA Schedule to FATCA Addendum

1. Application

1.1. The terms in this Schedule set out special provisions applicable to accounts maintained or Services provided by CSIGM and/or its Affiliates that is located in a Model 1 IGA Jurisdiction.

1.2. The terms in this Schedule apply without prejudice to the general provisions in this Addendum.

2. Reporting by CSIGM and/or its Affiliates to Local Tax Authorities

2.1. For accounts identified as "Reportable Accounts" under Applicable Laws and Regulations, CSIGM and/or its Affiliates will be required to at least annually report the Customers' Account Information to the competent tax authority of the relevant Model 1 IGA Jurisdiction.

2.2. Pursuant to the applicable Model 1 IGA entered into between the US Treasury Department and the competent authority of the relevant Model 1 IGA jurisdiction in which the CSIGM and/or its Affiliates entity is maintaining the account or providing Services is located, such competent authority have agreed to annually produce such information to the IRS on an automatic basis.

Model 2 IGA Schedule to FATCA Addendum

1. Application

1.1. The terms in this Schedule set out special provisions applicable to accounts maintained or Services provided by CSIGM and/or its Affiliates that is located in a Model 2 IGA Jurisdiction.

1.2. The terms in this Schedule apply without prejudice to the general provisions in this Addendum.

2. Effect of Non-Consent to Disclosure by CSIGM and/or its Affiliates

2.1. For any holders of accounts identified as "US Accounts" under FATCA, if you do not provide your US tax identification number and consent to disclosure of your Account Information by CSIGM and/or its Affiliates, CSIGM and/or its Affiliates will be required to report aggregate information about the account and other non-consenting account holders to the IRS under the Pooled Reporting basis, and later if requested, the account level details will be shared via the local tax authority.

2.2. Such information reported by CSIGM and/or its affiliates under Clause 2.1 above may give rise to a group request for specific information about the Customers'' account by the IRS to the competent authority of the relevant Model 2 IGA Jurisdiction in which CSIGM and/or its affiliates maintaining the account or providing Services is located.

2.3. Pursuant to the Model 2 IGA entered into between the US Treasury Department and the competent authority of the relevant Model 2 IGA Jurisdiction in which CSIGM and/or its affiliates maintaining the account or providing Services is located, if the IRS makes such a group request, CSIGM and/or its affiliates will be required to transmit the Customers'' Account Information to the local tax administration in such jurisdiction and such local tax administration would be obligated to provide such information to the IRS.

2.4 The Customers of Accounts that are reported under the Applicable Laws and Regulations will be notified about such reporting, even if such notifications are not mandated by the Applicable Laws and Regulations.

3. Reporting by CSIGM and/or its affiliates to the IRS

3.1. For accounts identified as "Reportable US Accounts" under FATCA, CSIGM and/or its affiliates will be required to annually report the Customer Account Information to the IRS.