

CSI GLOBAL MARKETS LIMITED TAX INFORMATION AND COMMON REPORTING STANDARD
ADDENDUM

This Addendum, as amended and/or supplemented from time to time, supplements the CSI Global Markets Limited Terms and Conditions for Securities Trading - Institutional Professional Investors/Experienced Corporate Professional Investor ("**Terms and Conditions**") of CSI 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.

"**Applicable Laws and Regulations**" means: (i) any applicable local or foreign law, ordinances, regulations, demand, guidance, guidelines, rules, codes of practice, (including those relating to CRS, FATCA or an intergovernmental agreement 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 FATCA, CRS and any agreement entered into by any CSI Group Company and any applicable intergovernmental agreement entered into pursuant to FATCA or CRS).

"**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 whether within or outside of Hong Kong.

"**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 Person**" means the natural person(s) who exercise control over the Customer who is an entity. In the case of a trust, it 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 CSI Global Markets Limited.

"**CSI Group Companies**" means any affiliated entity of CSIGM deemed under FATCA and CSI Group Company means any one of them.

"**FATCA**" means Section 1471 to 1474 of the United States Internal Revenue Code of 1986, as amended modified and/or supplemented from time to time and any associated similar or analogous legislation, treaty, intergovernmental agreement, regulation, instruction, or other official guidance of any Authority in any jurisdiction whether within or outside of Hong Kong.

"**FFI**" means foreign financial institutional under FATCA.

"**Person**" means an individual, corporation, company, partnership, joint venture, trust, estate, limited liability company, unincorporated organization or other entity.

"**Personal Information**" in respect of the Customer any Controlling Person or Consenting Person (i) where the Customer, and any Consenting Person is an individual, Personal Information include 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.

"**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.

"**OCED**" 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/

- 1 The Customer agrees to provide CSIGM and/or its Affiliates with its Personal Information and Tax Information, and where reasonably required by CSIGM and/or its Affiliates, of any Controlling Person or Consenting Person, in such form and within such time, as CSIGM and/or its Affiliates may from time to time require.
- 2 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.

- 3 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.
- 4 The Customer agrees that CSIGM and/or its Affiliates may require any other Controlling Person or Consenting Person to provide or confirm accuracy of their Personal Information.
- 5 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 on the part of CSIGM, its Affiliates, and/or on the part of any CSI Group Company.
- 6 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 paragraph 5.
- 7 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 paragraph 5 and/or waive any otherwise applicable restrictions on such disclosure, if CSIGM and/or its Affiliates reasonably consider it to be appropriate.
- 8 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 paragraphs 1 to 7 above; (ii) provides information that is inaccurate or incomplete 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 from or withhold part of any amounts payable to the Customer under the Securities Account and/or Account;
 - (b) terminate the Securities Account and/or Account and discontinue entirely or in part CSIGM 's relationship with the Customer;
 - (c) 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 Authority in any jurisdiction, as may be required for CSIGM and/or its Affiliates to ensure compliance with any Applicable Laws and Regulations.
9. 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.
10. Where the Customer is opening, maintaining account(s) and/or obtaining services from CSIGM and/or its Affiliates 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 own capacity and on behalf of each such underlying principal. The Customer shall

fully indemnify and hold CSIGM and/or its Affiliates harmless in respect of any liabilities, losses, damages, claims, costs and/or expenses which may be suffered or reasonably incurred by CSIGM, its Affiliates and/or any Relevant Persons in connection with this Addendum.

11. Unless otherwise defined herein, all capitalized terms shall have the same meaning as set forth in the Terms and Conditions.
12. 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:

<http://www.citics.com.hk>

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