Rev. October 2021) Department of the Treasury nternal Revenue Service	United States Tax Withholdir For use by entities. Individuals must use Form W-8BEN. I Go to www.irs.gov/FormW8BENE for in Give this form to the withholding age	Section references	orting (Entities) are to the Internal Revenue Code	OMB No. 1545-1621
Do NOT use this form for	1			Instead use Form
U.S. entity or U.S. citizer	n or resident			W-
A foreign individual		· · · · · .	· · · · · · · W-8B	EN (Individual) or Form 900
(amose claiming heaty be				
government of a U.S. pos 501(c), 892, 895, or 1443	oreign simple trust, or a foreign grantor trust (unless ternational organization, foreign central bank of issu ssession claiming that income is effectively connect (b) (unless claiming treaty benefits) (see instructions intermediary (including a qualified intermediary activ	ue, foreign tax-exited U.S. income of for other except	empt organization, foreign pr or that is claiming the applica ions)	ivate foundation, or bility of section(s) 115(2),
Part I Identific	ation of Beneficial Owner			
	on that is the beneficial owner		2 Country of incorporation	or organization
	BI Bank Ltd.		NPFal	i or organization
3 Name of disregarde	ed entity receiving the payment (if applicable, see in	structions)	rq_a_	
		poration	Partnership	
Simple trust		mplex trust	Foreign Gove	ernment - Controlled Entity
☐ Central Bank o ☐ Grantor trust			Foreign Gove	ernment - Integral Part
	Disregarded entity Inte	rnational organiz	ation	
5 Chapter 4 Status (F	led entity, partnership, simple trust, or grantor trust above, is th	e entity a hybrid mak	ing a treaty claim? If "Yes," complete	te Part III. 🗌 Yes 🗌 No
_ nonpullipatin	ATCA status) (See instructions for details and comp g FFI (including an FFI related to a Reporting IGA a deemed-compliant FFI, participating FFI, or ial owner).	Nonreporti	ng IGA FFI. Complete Part X vernment, government of a L	II. J.S. possession or foreign
Participating FF		central bar	ik of issue. Complete Part XI	И.
Reporting Mode	el 1 FFI.		al organization. Complete Pa irement plans. Complete Par	irt XIV.
Reporting Mode				
Registered deer FFI, sponsored See instructions	med-compliant FFI (other than a reporting Model 1 FFI, or nonreporting IGA FFI covered in Part XII).	Territory fir	y owned by exempt beneficial nancial institution. Complete l nonfinancial group entity. Cor	Part XVII.
_		Excepted n	ionfinancial start-up company	V Complete Part VIV
	Complete Part IV. d-compliant nonregistering local bank. Complete	Excepted n Complete F	onfinancial entity in liquidation	on or bankruptcy.
Part V.		🗌 501(c) orga	, nization. Complete Part XXI.	
Complete Part \	d-compliant FFI with only low-value accounts. /I.	Nonprofit o	rganization. Complete Part X	XII.
Certified deeme vehicle. Comple	d-compliant sponsored, closely held investment te Part VII.	corporation	ded NFFE or NFFE affiliate of . Complete Part XXIII.	
	-compliant limited life debt investment entity.		erritory NFFE. Complete Part	XXIV.
Complete Part VI	II.		E. Complete Part XXV.	
Certain investme	nt entities that do not maintain financial accounts.		FE. Complete Part XXVI.	
Complete Part IX		Direct repor	ter-affiliate FFI. Complete Pa	art XXVII.
Owner-documer	nted FFI. Complete Part X.		direct reporting NFFE. Comp	
Restricted distrib	outor. Complete Part XI.			
Permanent residence	address (street, apt. or suite no., or rural route), Do nor 3, Kathmandy Sutrict Kath	t use a P.O. box o	or in-care-of address (other th	an a registered address).
City or town, state or	province. Include postal code where appropriate		Country	1, KBharmahal
Kathmand	4 - 6049		/ Country	Lqinchaur
7 Mailing address (if di	fferent from above)			
City or town, state or	province. Include postal code where appropriate.		Country	
	Act Notice, see separate instructions.	Cat. No. 5968		
Paperwork Reduction A				
Paperwork Reduction /			Form V	/-8BEN-E (Rev. 10-2021)
Paperwork Reduction /	13 ^{BI BAIL}	3	Form V	7-8BEN-E (Rev. 10-2021)
Paperwork Reduction /	- SBI BAN	3	Form VI	(-8BEN-E (Rev. 10-2021)

8	art I Identification of Beneficial Owner (continued)
•	U.S. taxpayer identification number (TIN), if required
9a	GIIN b Foreign TIN
	g QVVIM, g g g g g g g g . SL 524 c Check if FTIN not legally required
10	Reference number(s) (see instructions)
ote:	Please complete remainder of the form including signing the form in Part XXX.
Pa	rt II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN o
11	branch of an FFI in a country other than the FFI's country of residence. See instructions.) Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment
	Branch treated as popparticipating FFL
	Participating FFI. Reporting Model 1 FFI. U.S. Branch.
12	Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other the registered address).
	registered address).
	City or town, state or province. Include postal code where appropriate.
	Country
13	GIIN (if any)
Par	t III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)
4	I certify that (check all that apply):
а	The beneficial owner is a resident of
	treaty between the United States and that country.
b	The beneficial owner derives the item (or items) of income for which the text is a second for which the text is a second for text is a second for the text is a second for the text is a second for text is a sec
	be included in an applicable tax treaty (check only one; see instructions):
	Government Company that meets the ownership and base erosion test
	Tax-exempt pension trust or pension fund
	Other tax-exempt organization
	Favorable discretionary determination by the U.S. approximation
	Subsidiary of a publicly traded corporation No LOB article in treaty
	Other (specify) by tale and parameters in the
С	I he beneficial owner is claiming treaty benefits for U.S. courses initial to the
-	e and the status (see instructions).
5	Special rates and conditions (if applicable – see instructions):
	The beneficial owner is claiming the provisions of Article and paragraph
	of the treaty identified on line 14a above to claim a% rate of withholding on (specify type of income):
	Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:
14	
art	
5	Name of sponsoring entity:
	Check whichever box applies.
	I certify that the entity identified in Part I:
	Is an investment entity;
	 Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and Has agreed with the entity identified above (that is a second s
	give with the entry identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act so the anomaly identified above (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to act another (that is not a nonparticipating EFI) to a
	 Is a controlled foreign corporation as defined in section 957(a);
	• Is not a QI, WP, or WT;
	s wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; ar Shares a common electronic account system with the sponsoring entity (identified above that agrees to act as the sponsoring entity for this entity; ar
	Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity for this entity; ar account holders and payers of the entity and to access all account and customer information maintained holders.
	account holders and payers of the entity and to access all account and customer information maintained by the entity including, but not limite to, customer identification information, customer documentation, account balance, and all payments and by the entity including, but not limite
	to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.
	/ BAAD
	Form W-8BFN-F /Port 10 000
	Form W-8BEN-E (Rev. 10-202

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Part V Certified Deemed-Compliant Nonregistering Local Bank I contry that the FFI destified in Part I: • Operates and is learned solely as a bark or cradit union (or similar cooperativyCredit organization operfeed without profit) in its country of incorporation or comparation or animal cooperative credit organization, members, provided hat no member has a greater than 59 inter and, with respect to a credit union or animal cooperative credit organization, members, provided hat no member has a greater than 59 inter and, with respect to a credit union or animal cooperative credit organization. • Does not solid account holdes outside using country of organization: • Does not solid account holdes outside using the partones outside using the part and solid account holdes outside using the part of the pa	Form	W-8BEN-E (Rev. 10-2021)
 1a certify that the FFI identified in part.t: • Operation or cogenitation of the end of the end		rage
 encomposition or organization: encomposition: encomposition:<td></td><td>3 1 1 1 1 1 1 1 1 1 1</td>		3 1 1 1 1 1 1 1 1 1 1
 Engage primary in the buildness of needing deposits from and making loan (a, with respect to a bulk registrones unrelated to and buildness with the construct or organization: Deen to alchaf account Middees outlide its control of organization: Han on freed place of buildness outlide its control of for the purpore, a freed place of buildness does not include a location that is not adverted at the public and from which the FT purpore scale planting buildness does not include a location that is not adverted to the public and from which the FT purpores also planting buildness outlide account from which the FT purpores also planting buildness of the public and from which the FT purpores also planting build buildness outlide account of the same country of the same country of the same country of the same country of the pupper to the same count of the same country and the same country on th		 Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country or incorporation or organization;
 Does not solicit account holders outside its country of organization: Hear to heard place of business outdide such country for the paynors, a fixed place of business does not include a location that is no advertised to the public and from which the FFI performs abely administrative support functiones? Hear no more than \$175 million in assets on its business and the prove that is a forgen francial institution, there are means for the early management and the fixed proves that is an expended affiliated group, the group has no more than \$175 million in assets on the support of the same country at the FII detailied in Fart I ad the time of the regulations and the his part. Part II Certified Deemed-Compliant FFI with Only Low-Value Accounts Part II Certified Deemed-Compliant FFI with Only Low-Value Accounts I is not engaged primarly in the business of investing, reflecting in southes, partnership interests, commodifies, notional principal contracts, and interest functing an planes of howards. No there is a contract, the annotation of the GPI or any reflecting of the second planes of howards. No there is expended affiliated you, it accounts or as in the consolidated or combined biolized contract, in any interest functing at planes of howards. No there is expended affiliated you, it are plane when the filled transmitted by the FII on any reflecting vary of the FII wave more than \$50 million in assets on its consolidated or combined balance sheet as of the and its most reflecting year. No there is a principal infiliated principal contract, any of the FII wave more than \$50 million in assets on its consolidated or combined balance sheet as of the and its most reflecting year. No there is a filled balance of plane contract, and the plane contract or applies of planes of the and plane planes of the and plane planes of the and the mast reflecting plane filled plane plane planes of the anagement and the plane plan		• Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5%
 Has no fixed place of business outlide such country for this purpose, a fixed place of business does not include a location that is no advertised to the public and form which the Fi performs selved and, (if is a marcher of an expanded affiliated group, the group has no more than 5175 million in assests on its balance sheet and, (if is a marcher of an expanded affiliated group, the group has no more than 5175 million in balances to the some balance sheets and, (if is a marcher of an expanded affiliated group, the group has no more than 5175 million in basels set on its balance sheet and, (if is a marcher of a sequence). Does not have any member of its sepanded affiliated group that is foreign financial institution, other than a foreign financial institution, and the group that is a finite of the sequence of the origin financial institution. I certified Deemed-Compliant FFI with OnL/Low-Value Accounts? I contry that the FI identified in Part I: Is not engaged primarily in the business of investing, newseting, or trading in security particularly interest, connocidites, notiona principal contract, or again therest; (finalding a fytures or forward contract or option) in such security particularly interest, connocidites account dispersion location. No financial account maintained by the FFI or any minuter of its expanded affiliated group, if any, has a balance or value in excess or \$50,000 (as determined ator sequent account long and the group bare strengent account long and the strengent account long and the group bare strengent account long and the group bare strengent account and the strengent account account and the strengent account acc		
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 19 I certify that the FFI identified in Part I: Is not engaged primarily in the business of investing, refreesting, or trading in fecurities, partnership interests, commodity, notional phricipal contract, investing a diffuse of the second partnership interest, commodity, notional phricipal contract or any interest including a futures of toward contract. No financial account maintained by the FIP or any mineter of its expanded chilitetid group, if any, has a balance or value in excess of \$60,000 (as determined after applying applicable account aggregation rules); and Notice the FFI nor the entire expanded aftiliated group. (if any, of the FIP have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most ropent accounting year. Part VIII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle 20 Name of sponsoring entity: 1 l orithy that the entity identified in Part I: 1 ls an FI solely because it is an investment entity described in Regulations section 1.1471-5(6)(4); 1 ls not a Qi. WP, or WT: 20 of fewer individuals own all of the debt and equity interests/n the entity (diaregarding debt interests owned by U.S. financial institutons, participating FFI) fulfilled by the sponsoring entity identified on line 20; and 20 or fewer individuals own all of the debt and equity interests for obsorted FFI. 22 I certify that the entity identified in Part I: Was in evidence as of January 17, 2013; 1 issued all classes of its debt of quality interests for our before January 17, 2013, pursuant to a trust indenture or similar agreement; and its evidence as of danuary 17, 2013; 1 issued all classes of its debt of quality interests for our before January 17, 2013, pursuant to a trust indenture or similar agreement; and is taxet and observing thermotic duark agreement; and is a		 Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution tha is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.
• Is not anggad primarily in the business of investing, refresting, or trading in fecurities, partnership interests, commodiles, notional principal contracts, minimum interest finduding a futures or forward contract. • No financial account maintained by the FR or any member of its expanded willisted group, if any, has a balance or value in excess or \$50,000 (as determined after applying applicable account aggregation rules); and • Nother the FFI nor the entire expanded affiliated forup. If any of the FFI have more than \$50 million in assets on its consolidated or combined balance where as of the end of its most room taccounting year. Part VII Certified Deemed-Compliant Sponsored, Closely Heid Investment Vehicle 20 Name of sponsoring entity: - Is an FFI solely because it is an investment with described in Regulators section 1.1471-5(e)(4); • Is an FFI solely because it is an investment with described in Regulators section 1.1471-5(e)(4); • Is an FFI solely because it is an investment with described in Regulators section 1.1471-5(e)(4); • Is an FFI solely because it is an investment with described in Regulators section 1.1471-5(e)(4); • Is an FFI solely because it is an investment with described or fuel as a section 1.1471-5(e)(4); • Is an efficient describer desamed describer desmed desmed desmed desmed describer desmed desmed desmed descr	Pa	rt VI Certified Deemed-Compliant FFI with Only/Low-Value Accounts
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combined balance sheet as of the end of its most regent accounting year. Part VII Certified Decemed-Compliant Sponsored, Closely Heid Investment Vehicle Name of sponsoring entity:		 No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess o \$50,000 (as determined after applying applicable account aggregation rules); and
 Name of sponsoring entity: I certify that the entity identified in Part I: I is an FI Solely because it is an investment entity described in Regulations section 1.1471-5(e)(4); I is not a Q, WP, or WT; Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20, and 20 or fewer individuals own all of the best and equity interests in the entity (disregarding det) interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is liseif / sponsored FFI). PartVIII Certified Deemed-Compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity identified on In Part I: Was in existence as of January 17, 2013; I issued all classes of its dobt of equity interests on the fore January 17, 2013, pursuant to a trust indenture or similar agreement; and e is certified deemed-compliant FFIs and (as listication of the equity interests and other requiryments under Regulations section 1.1471-5(e)(4)(0)(A), as the estimation of the dest investment entity (such as the restrictions with respect to its assets and other requiryments under Regulations section 1.1471-5(e)(4)(0)(A), and Deem to add institution solely because it as an investment entity described in Regulations section 1.1471-5(e)(4)(0)(A), and Deem to add as an intermediary: Does not add as a substantial portion of the business, financial assets for the account of others: I certify that the entry identified in Part I: Does not add set as a substantial portion of is business, financial assets for the account of others: Does not add s as substantial portion of its business, financial assets for the account of others: Does		• Neither the FFI nor the entire expanded affiliated group, if any, of the FFI/have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.
 Name of sponsoring entity: □ I certify that the entity identified in Part I: • Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4); • Is not a Q, WP, or WT; • Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; and • 20 or fewer individuals own all of the febt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFI; registered deemed-compliant FFIs and equity interests owned by an entity if that entity downs 100% of the equity interests in the FFI and is gleaff sponsored FFI. Part VIII Certified Deemed-Compliant Limber(Life Debt Investment Entity 22 □ I certify that the entity identified in Part I: • Was in existence as of January 17, 2013; • Issued all classes of its debt of equity interest in the Regulations section 1.1471-5(e)(4)(). Part VIII Certified Deemed-Compliant Entities that Po Not Maintain Financial Accounts 23 □ I certify that the entity identified in Part I: • Is a financial institution, section 1.1471-5(e)(4)(0)(A), and • Dees not maintain financial accounts. Part X Owner-Documented FFI Note: This status only apples if the U.S. financial infitution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will react is ensigned as an investment entity described in Part I: • Does not advas an anitemediary: • Does not advas as an substantial portion of to business, financial assets for the account of others; • Is an owner documented FFI is ensigned on the business, financial assets for the account of others; • Is pot owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar	Pa	t VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle
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 Does not maintain a financial account for any nonparticipating FFI; and Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement. 		• Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to
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Form W-8BEN-E (Rev. 10-2021)		A Does not have any specified U.S. persons that own an equity interact or dobt interact (athen the second
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		KTM.

Form W-8BEN-E (Rev. 10-2021)

Part X Owner-Documented FFI (continued)

Check box 24b or 24c, whichever applies.

b I certify that the FFI identified in Part I:

• Has provided, or will provide, an FFI owner reporting statement that contains:

 (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);

- (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); and
- (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.

• Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.

c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable (optional, see instructions).

I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

Part XI Restricted Distributor

d

C

25a [] (All restricted distributors check here) I certify that the entity identified in Part I:

- Operates as a distributor with respect to dept or equity interests of the restricted fund with respect to which this form is furnished;
- Provides investment services to at least 39 customers unrelated to each other and less than half of its customers are related to each other;

• Is required to perform AML due diligence procedures under the antr-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);

• Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members on a shill ated group, if any;

Does not solicit customers outside its country of incorporation or organization;

• Has no more than \$175 million in total assess under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;

• Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; and

• Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made ofter December 31, 2011, the entity identified in Part I:

- Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- s currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one of more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive MFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Form W-8BEN-E (Rev. 10-2021)

Part	Nopreporting IGA EEI	Page 5
Part 26	Nonreporting IGA FFI I certify that the entity identified in Part I:	/
20		·
	• Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United Stat	tes and
	. The applicable IGA is a Model 1 IGA or a Model 2	2 IGA; and
	is treated as aunder the provisions of the applicable IGA or Treasury re (if applicable, see instructions);	egulations
	 If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor 	
	The trustee is: U.S. Foreign	<u> </u>
Part	Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue	
27	I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activit type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, ac obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).	ties of a counts, or
Part	IV International Organization	
Check	box 28a or 28b, whichever applies.	
28a	I certify that the entity identified in Part I is an international organization pescribed in section 7701(a)(18).	
b	I certify that the entity identified in Part I:	
	Is comprised primarily of foreign governments;	
	 Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations I Act or that has in effect a headquarters agreement with a foreign government; 	Immunities
	 The benefit of the entity's income does not inure to any private person; and 	
	 Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted permitted in Regulations section 1.1471-6(h)(2)). 	company, (except as
Part		
	ox 29a, b, c, d, e, or f, whichever applies.	
29a	I certify that the entity identified in Part I:	
	Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);	
	Is operated principally to administer or provide pension or retirement benefits; and	
	Is a resident of the other country which satisfies any applicable limitation on benefits requirement.	h income)
b	I certify that the entity identified in Part I:	
	Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that a	
	mployees of one or more employers in consideration for services rendered;	ire former
	No single beneficiary has a right to more than 5% of the FFLS assets;	
	Is subject to government regulation and provides annual information reporting about its bapaficiarios to the relevant tops if	
	i operation, und	
	(i) Is generally exempt from tax on investment incomo under the laws of the country in which it is established or operates due to as a retirement or pension plan;	
Ħ	(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans of in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds des an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));	scribed in
6 - -	(iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to redusability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to reand pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other refunds described in this part or in an applicable Model 1 or Model 1 or Model 2 IGA); or	retirement retirement
с	(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 ann	
	Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that ar nployees of one or more employers in consideration for services rendered;	re former
	Has fewer than 50 participants;	
	Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;	
ļ	employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirer	ment and)(i)(A)) are
	/ a ward of the employee, respectively;	
1	Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities pountry in which the fund is established or operates.	s; and

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Exempt Retirement Plans (continued) Part XV

- I certify that the entity identified in Part I is formed pursuant to a pension plan that woyld meet the requirements of section 401(a), other d than the requirement that the plan be funded by a trust created or organized in the United States.
- I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds е described in this part or in an applicable Model 1 or Model 2 IGA, or accounts despribed in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 of Model 2 IGA.
- I certify that the entity identified in Part I: f

• Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or

• Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial/Owners 30

- I certify that the entity identified in Part I:
 - Is an FFI solely because it is an investment entity;
 - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
 - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.
 - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent/for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
 - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such øwners are beneficial owners.

Part XVII **Territory Financial Institution** 31

I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

Excepted Nonfinancial Group Entity Part XVIII

I certify that the entity identified/in Part I: 32

- Is a holding company, treasury/center, or captive finance/company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E)
- Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
- Is not a depository or custodial institution (other than or members of the entity's expanded affiliated group); and
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XIX Excepted Nonfinancial Start-Up Company 33*

- I certify that the entity identified in Part I:
- Was formed on for, in the case of a new line of business, the date of board resolution approving the new line of business)
- (date must be less than 24 months prior to/date of payment);
- Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
- Is investing capital into assets with the intent to operate a business other than that of a financial institution; and
- Does not function (or hold 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.

Excepted Nonfinar cial Entity in Liquidation or Bankruptcy Part XX

/ certify that the entity iden/ified in Part I:

34

- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on
- During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
- Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and

• Has, or will provide/documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.



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Par	XXI 501(c) Organization / Page
35	I certify that the entity identified in Part I is a 501(c) organization that:
	• Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that dated ; or
	 Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).
	XXII Nonprofit Organization /
36	I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.
	• The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes
	The entity is exempt from income tax in its country of residence; The entity has no shareholder are seen to be added and the second s
	 The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets; Neither the applicable lowe of the applicable lower of the
	• Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
	• The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country or residence or any political subdivision thereof.
Part	Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation
Chec	box 37a or 37b, whichever applies.
37a	I certify that:
	The entity identified in Part I is a foreign corporation that is not a financial institution; and
	• The stock of such corporation is regularly traded on one or more established securities markets including
h.	(name one securities exchange upon which the stock is regularly traded).
b	L I certify that:
	 The entity identified in Part I is a foreign corporation that is not a financial institution; The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
	• The name of the entity, the stock of which is regularly traded on an established securities market, is
	• The name of the securities market on which the stockies regularly traded is
Part	
38	L I certify that:
	• The entity identified in Part, is an entity that is organized in a possession of the United States;
	• The entity identified in Part I:
	(i) Does not accept deposits in the ordinary course of a banking or similar business; (ii) Does not hold, as a substantial portion of the business financial substantial portion of the business.
	(ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or (iii) Is not an insurance company (or the brilding company of an insurance of the account of others; or
**	(iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; and
	• All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.
Part 2	
39	I certify that:
	• The entity dentified in Part I is a foreign entity that is not a financial institution;
	Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
	Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a veighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).
Part X	VI Passive NFFE
40a	I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NEEE (
1	NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.
heok	ox 40b or 40c, whichever applies.
10	I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); or
/ C	I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.
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Part XXVII Excepted Inter-Affiliate FFI

I certify that the entity identified in Part I:

Is a member of an expanded affiliated group;

• Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);

• Does not make withholdable payments to any person other than to members of its expanded affiliated group;

• Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; and

• Has not agreed to report under Regulations section 1,1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Sponsored Direct Reporting NFFE (see instructions for when this is permitted) Part XXVIII

Name of sponsoring entity: 42

I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42. 43

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN
	t l	

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
 - The entity identified on line 1 of this form is not a U.S. person;

• This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); and

For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner. I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here Der Signature of individual authorized to sign for beneficial owner Print Name Date (MM-DD-YYYY) 28.06.2022 Form W-8BEN-E (Rev. 10-2021)

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