

Common Reporting Standard (CRS)

Self-Certification Form for Legal Entities

As a financial institution, COSMOT€ PAYMENTS – ELECTRONIC MONEY SERVICES SINGLE MEMBER S.A. (hereafter referred to as “COSMOT€ Payments”) is not allowed to give tax advice.

Your tax adviser may be able to assist you in answering specific questions on this form.

Your domestic tax authority can provide guidance regarding how to determine your tax status. On the OECD automatic exchange of information portal, you can obtain additional information and view the list of jurisdictions that have signed agreements for the automatic exchange of financial account information on tax matters.

Processing of personal data

This document and all information included therein are used exclusively for the purpose of their collection, namely to ensure the adequacy of the reports submitted to the Greek Tax Authorities in accordance with the provisions of Law 4170/2013 as amended by Law 4378/2016 and Law 4428/2016. The processing of your personal data is carried out in accordance with the provisions of Regulation (EU) 2016/679 (“GDPR”) and Law 4624/2019. For more information regarding the processing of your personal data and your rights as a subject, you can refer to our website: https://www.cosmotepayments.gr/en_data-privacy.html or contact customerprivacy@cosmotepayments.gr.

Self-Certification FORM for entities

(Please complete Parts 1-3 in CAPITAL LETTERS. Fields with * are mandatory)

Part 1 - Identification of Entity

| | | |
|--|---------------------------|--|
| Name of Legal Entity* | | |
| Country of Incorporation:* | | |
| Current Residence Address* | Street, Number* | |
| | City* | |
| | Area, Region, Prefecture* | |
| | Country* | |
| | Postal/ZIP Code* | |
| Mailing Address: <i>(if different from the above residence address):</i> | Street, Number | |
| | City | |
| | Area, Region, Prefecture | |
| | Country | |
| | Postal/ZIP Code | |

Part 2 - Country/Jurisdiction of Residence for Tax Purposes and related Taxpayer Identification Number (TIN) or Functional Equivalent (see Appendix)

Please complete the following table indicating:

- (i) where the Entity is tax resident an
- (ii) the Entity's TIN for each country/Reportable Jurisdiction indicated.

If the Entity is not tax resident in any country/jurisdiction (e.g. because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

If a TIN is not available, please provide the appropriate reason A, B or C in the table below.

A. The country/jurisdiction where the Entity is resident does not issue TINs.

B. The Entity is otherwise unable to obtain a TIN or equivalent number (If you have selected this reason, please explain why you are unable to obtain a TIN in the below table).

C. No TIN is required. (Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN).

| | Country/Jurisdiction of tax residence | TIN or functional equivalent number | If no TIN available enter Reason (Enter A, B or C) |
|---|---------------------------------------|-------------------------------------|--|
| 1 | | | |
| 2 | | | |
| 3 | | | |

If you selected Reason **B** above, please explain below why you are unable to obtain a TIN or functional equivalent number.

| |
|--|
| |
| |
| |

Part 3 - Declarations and Signature

I understand that the information provided through this form to COSMOTE PAYMENTS – ELECTRONIC MONEY SERVICES SINGLE MEMBER S.A. is covered by the full provisions of the terms and conditions governing the Account Holder's (person mentioned in "Part 1") relationship with COSMOTE PAYMENTS and determining the specific conditions determine how COSMOTE PAYMENTS may use, process and share the information contained herein.

I acknowledge that the information contained in this form may be provided to the Greek Tax Authorities and further exchanged with Tax Authorities of another country in which the entity may be tax resident pursuant to the relevant intergovernmental agreements regarding the automatic exchange of financial account information on tax matters.

I declare that all information provided in this form are, to the best of my knowledge, correct, accurate and complete.

I undertake to inform COSMOTE PAYMENTS within 30 days of any change in circumstances which may affect the tax residency status as declared in this form or may render the information contained herein to become incorrect or incomplete and provide COSMOTE PAYMENTS with an adequately updated self-certification form within 90 days of any such change of circumstances.

| | |
|---------------------------|--|
| Signature | |
| Print name: | |
| Date (dd/mm/yyyy): | |

Appendix - Definitions

Note: The following selected summaries of defined terms are provided to assist you with the completion of this form. For further information please refer to the OECD automatic exchange of information portal. If you need further assistance, please contact your tax adviser or domestic tax authority.

“Account Holder”: The term “Account Holder” means the person identified as the holder of a Financial Account.

“Control”: “Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means (e.g. voting rights or other ownership interest). Where no natural person(s) is/are identified as exercising control of the Entity through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who holds the position of senior management executive.

“Controlling Person(s)”: “Controlling Persons” are the natural person(s) who exercise control over an entity. This definition corresponds to the term “beneficial owner”. Beneficial owner of a company is the natural person or the natural persons who ultimately own the company or control it through direct or indirect ownership or control of a sufficient percentage of the shares or voting rights or other ownership interest in that company, including, inter alia, through bearer shareholdings, or through control via other means. A shareholding of more than 25% or an ownership interest of more than 25% in the company held by a natural person shall be an indication of direct control. A shareholding or an ownership interest of more than 25% held by another company, which is under the control of the same natural person or the same natural persons shall be an indication of indirect control.

“Entity”: The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, partnership, foundation etc. This term covers any person other than an individual (i.e.

a natural person).

“Participating Jurisdiction”: The term means a jurisdiction with which an agreement is in place under which that jurisdiction will provide the information required for the automatic exchange of financial account information set out in the Common Reporting Standard (CRS) and identified in an officially published list.

“Reportable Jurisdiction”: A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.

“Reportable Jurisdiction Person”: A Reportable Jurisdiction Person is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

“Reportable Person”: A “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; or
- Financial Institution

“Resident for tax purposes”: Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine whether an entity is tax resident in the jurisdiction on the OECD automatic exchange of information portal. Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. For additional information on tax residence, please talk to your tax adviser or see the OECD automatic exchange of information portal.

“TIN” (including “functional equivalent”): The term “TIN” means Taxpayer Identification Number. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.

Some countries/jurisdictions do not issue a TIN. However, these countries/jurisdictions often utilize some other number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number and resident registration number.