

CERTIFICATION, CONSENT AND WAIVER

This is to certify that _____ is:

- a U.S. Person¹ and will submit a copy of W-9 (Request for Taxpayer Identification Number and Certification) for each of the directors, principal officers and principal stockholders owning at least ten percent (10%) of the capital stock that are U.S. persons , on or before _____.
- not a U.S. Person and certify that its directors, principal officers and stockholders personal information does not contain any U.S. Indicia².
- not a U.S. Person, even if the personal information of each of the directors, principal officers and stockholders declare the presence of U.S. Indicia, and in support of this, it will submit copies of any the following documents on or before _____ to prove such status:
- W-8BEN-E (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting Entities).
 - Documentary and identification requirements (i.e., local and foreign passports, Philippine government valid IDs, birth certificates) for RCBC Capital Corporation's background investigation
 - Document to prove that each directors, principal officers and stockholders of a local entity do not have substantial U.S. ownership or do not own more than ten percent (10%) of shares of stocks from U.S. entities.

Failure to submit the required documents entitles RCBC Capital Corporation (as defined below) to treat the Entity as a U.S. Person.

That, the Entity established/maintains financial account(s)³ (the "Financial Account, irrespective of number) through/with RCBC Capital Corporation, an investment bank duly registered under the laws of the Republic of the Philippines, with head office address at 21/F Tower 2, RCBC Plaza, 6819 Ayala Avenue, Makati City Philippines (hereinafter referred to as the "RCAP ");

That, as a U.S. Person, the Entity is subject to the requirements of the United States Foreign Account Tax Compliance Act ("FATCA") and the regulations of the United States Internal Revenue Services ("US IRS"), including all subsequent amendments or supplements

¹ "United States Person" as defined in the FATCA means:

- a) A domestic partnership/corporation /company or association created or organized in the US or under the laws of the US
- b) A domestic trust
- c) A company that has a U.S. substantial ownership of at least 10%.

² U.S. Indicia as defined in the FATCA refer to any of the following:

- a) Classification of an account holder as a U.S. resident in the withholding agent's customer files;
- b) A current U.S. residence address or U.S. mailing address;
- c) With respect to an offshore obligation, standing instructions to pay amounts to a U.S. address or an account maintained in the United States;
- d) A current telephone number for the entity in the United States but no telephone number for the entity outside of the United States;
- e) A current telephone number for the entity in the United States in addition to a telephone number for the entity outside of the United States;
- f) A power of attorney or signatory authority granted to a person with a U.S. address; and
- g) An "in-care-of" address or "hold mail" address that is the sole address provided for the entity.

³ The term means (as defined under the FATCA), with respect to the Foreign Financial Institution (FFI), (1) any depository account maintained by the FFI (2) any custodial account maintained by the FFI; and (3) a non-publicly traded debt or equity interest in the FFI.

thereto (collectively "FATCA US IRS Regulations"), which require RCAP to report directly to the US IRS information about Financial Accounts held by US taxpayers or held by foreign entities in which US taxpayers hold a substantial ownership interest.

This Certification, Consent and Waiver signify:

- a) the Entity's consent and waiver of its right of confidentiality under Philippine secrecy laws including but not limited to Republic Act Number 1405 or the Law on Secrecy of Bank Deposits, Republic Act Number 6426 or the Foreign Currency Deposit Act and Republic Act Number 8791 or the General Banking Law of 2000, as amended in each case;
- b) the Entity's agreement and consent to the processing and updating of all information relative to its Financial Account under Republic Act Number 10173 or the Data Privacy Act of 2012;
- c) the Entity's consent and waiver of such rights and privileges under any other law of the Philippines which will require the issuance of a consent and/or waiver for the disclosure and/or processing of any and all information relating to its Financial Account established through or maintained with RCAP for purposes of compliance with FATCA; and
- d) the Entity's acknowledgement and consent for RCAP to report and disclose to the US IRS the following information (and/or such other information as may be required), relative to the Financial Account pursuant to the FATCA US IRS Regulations (the "Required Information"):
 - i. The name, address and U.S. tax identification number (TIN);
 - ii. In the case of any account holder that is a U.S. entity with one or more U.S. owners, the name, address and TIN of each substantial⁴ U.S. owner of such entity;
 - iii. The account number/s;
 - iv. The year-end account balances or values; and
 - v. Gross receipts and gross withdrawals or payments from the accounts.

If RCAP is not already in possession of the Required Information, the Entity undertakes to provide RCAP such information.

This Certification, Consent and Waiver is given by the Entity only for purposes of compliance by RCAP with the FATCA.

Where it is indicated above that the Entity is not a U.S. Person and the Entity has submitted the required documents in support thereof; the Entity hereby affirms and confirms the truth of such declaration and the authenticity of the submitted supporting documents. The Entity undertakes to inform RCAP in writing of any change in circumstance that will affect the accuracy of such declaration or documents within thirty (30) calendar days from the occurrence of such change. Further, the Entity hereby acknowledge/s that RCAP shall operate the Financial Account on the basis of such declaration. In the event that RCAP discovers that the Entity is a U.S. Person, then RCAP, its subsidiaries and affiliates, are hereby absolutely and unconditionally authorized to report and disclose to the U.S. IRS the Required Information. The Entity further undertakes to provide RCAP with such Required Information as may be requested by RCAP.

⁴ Substantial means ownership of 10% or more.

Certification, Consent and Waiver Form
For Judicial Entities

With the signing this Certification, Consent and Waiver by its duly authorized representative(s), the Entity hereby undertakes to indemnify and hold RCAP , its directors, stockholders, officers, employees, representatives, agents or relevant units , free and harmless from and against all liabilities, claims, demands, actions, proceedings, losses, expenses and all other liabilities of whatsoever nature or description which may be suffered or incurred by RCAP , its directors, stockholders, officers, employees, representatives, agents or relevant units , arising from or in connection with the implementation of this Certification, Consent and Waiver.

The Entity represents warrants and confirms that (1) it has read and understood this Certification, Consent and Waiver and (2) the undersigned is its duly authorized representative authorized to execute and deliver this Certification, Consent and Waiver for and on behalf of the Entity, as evidenced by the duly executed authorization, a copy of which is attached hereto.

Signed

(Printed Name and Signature)

[Designation]