



NAGA CAPITAL LTD

FOREIGN ACCOUNT TAX COMPLIANCE ACT ("FATCA") & COMMON REPORTING STANDARDS ("CRS")

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1. FATCA Reportable Persons

NAGA Capital Ltd, as a Foreign Financial Institution (FFI), is committed to complying with the Foreign Account Tax Compliance Act (FATCA). In accordance with FATCA, NAGA Capital Ltd is required to identify and report information regarding US reportable persons.

All US reportable persons are required to inform NAGA Capital Ltd to ensure compliance with FATCA regulations.

1.1. Definition of US Reportable Person:

A US reportable person includes:

- a) A US citizen (including dual citizen).
- b) A US resident alien for tax purposes.
- c) A domestic partnership.
- d) A domestic corporation.
- e) Any estate other than a foreign estate.

Any trust where:

- a) A court within the US has the ability to exercise primary supervision over the administration of the trust, and
- b) One or more US persons have the authority to control all substantial decisions of the trust.
- c) Any other person that is not classified as a foreign person.

2. Declaration:

Please review and confirm your agreement with the following statements:

- a) I am not a US citizen (including dual citizen) or resident.
- b) My birthplace is not in the US.
- c) I do not have a current US mailing or residence address (including a US post office box or US "in-care-of" address).



- d) I do not have a current US telephone number.
- e) I do not have standing instructions to transfer funds to an account maintained in the US.
- f) I do not have a currently effective power of attorney or signatory authority granted to a person with a US address.
- g) I do not have an “in-care-of” or “hold mail” address that is the sole address for the Account Holder. The Investor needs to note that in the case of a Preexisting Individual Account that is a Lower Value Account, an “in-care-of” address outside the US is not to be treated as U.S. indicia.
- h) I do not possess a US Tax Identification Number (“TIN”).

3. CRS Reportable Persons

NAGA Capital Ltd is required to comply with the OECD Common Reporting Standard (“CRS”) regulations, which mandate the collection and reporting of information about account holders' tax residences.

Each jurisdiction defines tax residence based on its own rules. Generally, tax residence is the country/jurisdiction in which you live. However, special circumstances may cause you to be resident elsewhere or resident in more than one country/jurisdiction at the same time (dual residency). If you are a US citizen or tax resident under US law, the FATCA section of this policy applies to you.

For account holders whose tax residence is outside the US, NAGA Capital Ltd may be legally required to share information from this form and other financial information with tax authorities in Seychelles. These authorities may exchange this information with tax authorities in other jurisdictions under intergovernmental agreements.

Please note that NAGA Capital Ltd does not provide tax advice. You should consult your tax adviser for guidance on how to complete this form. Your domestic tax authority can also provide assistance regarding your tax status.

You can also find more information, including a list of jurisdictions that have signed agreements for the automatic exchange of information, as well as details about the requested data, on the OECD Automatic Exchange of Information portal via the [link](#).



4. TIN Availability:

If a TIN is unavailable, provide the appropriate reason (A, B, or C):

- **Reason A:** The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents.
- **Reason B:** The Account Holder is unable to obtain a TIN (Please explain why in the space provided below).
- **Reason C:** No TIN is required under the domestic law of the relevant jurisdiction.

Please find below an example of how the form should be completed:

Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C
1. Morocco	xxxxxxx	
2. Nigeria		B
3. United Arab Emirates		A

Explanation for Reason B (if applicable):

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above. (Please refer to an example below)

1.	Temporary Residence

In case you are in agreement with the above declaration, thank you for your time and assistance in this process, you are now one step closer to trading with our Company.