

ATTACHMENT FOR DENMARK (Rev. December 2019)

1. QI is subject to the most recent version of the following laws and regulations of Denmark governing the requirements of QI to obtain documentation confirming the identity of QI's account holders.

- i. Act on Measures to Prevent Money Laundering (Money Laundering Act)
- ii. Act on Tax Control and Act on Tax Reporting
- iii. EU Regulation (EU) 910/2014 on electronic identification and trust services for electronic transactions in the internal market (eIDAS)

2. QI represents that the laws identified above are enforced by the following enforcement bodies and QI shall provide the IRS with an English translation of any reports or other documentation issued by these enforcement bodies that are relevant to QI's functions as a qualified intermediary.

- i. Item 1 (i): Danish Financial Supervisory Authority
- ii. Item 1 (ii): Danish Ministry of Taxation
- iii. Item 1 (iii): The Danish Ministry of Science, Technology and Innovation

3. QI represents that the following penalties apply to failure to obtain, maintain, and evaluate documentation obtained under the laws and regulations identified in item 1 above.

Violation of the laws and regulations listed above is punishable by fines and/or imprisonment.

4. QI shall use the following specific documentary evidence (and also any specific documentation added by an amendment to this item 4 as agreed to by the IRS) to comply with section 5 of this Agreement, provided that the following specific documentary evidence satisfies the requirements of the laws and regulations identified in item 1 above.

In the case of a foreign person, QI may, instead, use a Form W-8 in accordance with section 5 of this Agreement. Either QI, or a banking or securities association in Denmark, may request an amendment of this item 4.

- i. For natural persons:
 - a. Passport
 - b. Driving license
 - c. National Identity Card
 - d. Scooter driving license

- e. Danish Forces Identification Card
- f. Danish Police Identification card
- g. Permanent Residence Permit
- h. Danish Society for Blind Identification Card, or
- i. NemID or other electronic certificates

ii. For legal persons:

- a. Copies of the certificate of incorporation, articles of association, or other organizational documents
- b. Copies of extracts from public registers, or
- c. NemID and other electronic certificate.

iii. For Danish residents or entities, a QI may rely on a record that an employee of the QI has examined one of the documents required in (i) or (ii) above for Danish residents or Danish entities, provided that (a) the QI has recorded that the documentation was actually examined by an employee, and (b) the QI within a week from opening an account has confirmed the account holder's Personal Identification Number (CPR number) by comparing it with the information in the Civil Registration System (CPR) , and the QI on an ongoing basis compares the account holder's Organisation Number (CVR number) by comparing it with the information in the Central Business Register (CVR), and (c) the QI updates its account holder information by maintaining directly or indirectly an automatic electronic link to the Civil Registration System (CPR).

iv. From account holders who do not open accounts in person or existing accounts holders providing new documentation not in person QI may obtain the documentary evidence listed in item 4 above as permitted in the laws and regulations listed in item 1.

5. QI shall follow the procedures set forth below (and also any procedures added by an amendment to this item 5 as agreed to by the IRS) when accounts have been opened by an affiliate or correspondent bank to confirm the identity of account holders. Either QI, or a banking or securities association in Denmark, may request an amendment to this item 5.

i. QI may obtain by mail or otherwise a copy that is an exact reproduction of the specific documentary evidence listed in Item 4 from an affiliate of QI or a correspondent bank of QI, provided that the affiliate or correspondent bank has established the identity of the account holder and the laws and regulations listed in Item 1 permit QI to rely on documentation provided by that affiliate or correspondent bank to identify the account holder.

6. For accounts opened before prior to January 1, 2001 the following shall apply: If QI was not required under its know-your-customer rules to maintain originals or copies of

documentation, QI may rely on its account information if it has complied with all other aspects of its know-your- customer rules regarding establishment of an account holder's identity, it has a record that the documentation required under the know-your-customer rules was actually examined by an employee of QI, or an employee of an affiliate of QI or a correspondent bank of QI, in accordance with the know-your-customer rules, and it has no information in its possession that would require QI to treat the documentation as invalid under the rules of section 5.10(B) of this Agreement.