

ATTACHMENT FOR THE REPUBLIC OF LITHUANIA

1. QI is subject to the following laws and regulations of the Republic of Lithuania governing the requirements of QI to obtain documentation confirming the identity of QI's account holders:
 - a. Law of the Republic of Lithuania on Prevention of Money Laundering and Terrorist Financing;
 - b. Resolution of the Bank of Lithuania on the Approval of the Guidelines on the Prevention of Money Laundering and/or Terrorist Financing for Financial Market Participants.

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:
 - a. The Bank of Lithuania;
 - b. Financial Crime Investigation Service.

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:
 - a. Violation of the laws is punishable by fines and/or imprisonment. Fines are from 0.5 up to 10 percent of the total annual income. Other measures are: suspension of duties of management body (board member, director of administration or a senior manager), prohibition/restriction of activities of the financial institutions, temporary restriction of the right to dispose of the funds and/or of other property, withdrawal of the issued licence or temporary prohibition for the financial institution to provide one or several financial services. Money laundering offences can lead to imprisonment for up to seven years.

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 and has (or QI otherwise obtains) a permanent residence address for the account holder. 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 Lithuania, may request an amendment of this item 4
 - a. For natural persons:

- i. Identity document of the Republic of Lithuania or a foreign state:
 - 1. Passport;
 - 2. National identity card.
- ii. Residence permit in the Republic of Lithuania;
- iii. Driving license issued in the European Economic Area.

b. For Legal persons:

- i. Certificate of Incorporation;
- ii. Articles/Memorandum of Association;
- iii. Extracts from public registers.

c. For partnerships, foundations or trusts:

- i. The identity of the trust, partnership or foundation must be verified on the basis of documents or information obtained from a reliable source which is independent of the Customer. This may require obtaining relevant extracts from the trust deed or equivalent foundation agreement, or reference to an appropriate register in the country of establishment.

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) to confirm the identity of account holders that do not open accounts in person or who provide new documentation for existing accounts other than in person. 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 Lithuania, may request an amendment to this item 5:

(i) QI shall not open an account by any means other than by establishing in person the identity of a customer through the account holder's own identity documents, except as permitted in (ii), (iii) or (iv) below.

(ii) QI may obtain by mail or otherwise a copy that is an exact reproduction of the specific documentary evidence listed in item 4 above from another person that is subject to know-your-customer rules that have been approved by the IRS for purposes of qualified intermediary agreements, provided that the laws and regulations listed in item 1 permit QI to rely on the other person to identify the account holder.

(iii) QI may obtain a photocopy of the specific documentary evidence listed in item 4 by mail or otherwise remotely from the account holder or a person acting on behalf of the account holder, provided that the photocopy has been certified as a true and correct copy by a person whose authority to make such certification appears on the photocopy, and provided that the laws and regulations listed in item 1 permit QI to rely on the certified photocopy to identify the account holder.

(iv) The establishment in person of the identity of the customer may also be replaced by safeguards for business relationships or transactions without face-to-face contacts, provided the qualified intermediary can collect and document all information listed in item 4 above and based on at least one of the following security measures:

- a. The presentation in a video-based electronic procedure of the official photo identification document (video streaming online identification) in accordance with Law of the Republic of Lithuania on Prevention of Money Laundering and Terrorist Financing point 1(4) of

Article 11;

- b. The submission of a legally binding declaration by the customer in the form of a qualified electronic signature in accordance with point 12 of Article 3 of Regulation (EU) No 910/2014.