

FATCA INFORMATION

L.F. Investment Limited, being a regulated Cyprus Investment Firm, must comply with the Foreign Account Tax Compliance Act (**FATCA**). In accordance with the Intergovernmental Agreement signed between Cyprus and the US, all Cypriot Foreign Financial Institutions (**FFIs**) will be required to comply with the FATCA and therefore disclose information in relation to our US reportable persons.

To this effect, we need to identify, based on the information you provide whether or not you are a US reportable person.

Definition of US reportable person:

- A U.S. citizen (including dual citizen)
- A U.S. resident alien for tax purposes
- A domestic partnership
- A domestic corporation
- Any estate other than a foreign estate
- Any trust if: A court within the United States is able to exercise primary supervision over the administration of the trust, and One or more United States persons have the authority to control all substantial decisions of the trust
- Any other person that is not a foreign person.
- Substantial US ownership (US person owns 10% or more of the shares of a corporation {vote or value} or of a partnership or of a trust) is also required to comply with FATCA.

See below question to understand if you are involved in FATCA (meet any of the U.S. indicia):

- A U.S. Citizen (including dual citizen) or resident?
- Was place of birth in the U.S.?
- Maintaining a U.S mailing or residence address? (including a U.S. P.O. Box or U.S. C/O address)
- Have a U.S. phone number?
- Have standing instructions to transfer funds for an account maintained in the U.S.?
- Have currently effective power of attorney or signatory authority granted to a person with a U.S. address?
- Have an “in-care-of” or “hold mail” address that is the sole address for the existing Account Holder?
- Do you have a U.S. Tax Identification Number (TIN)?”

