

## Account Opening Requirements

<b>This information is necessary to comply with Law 8204 on the Use of Narcotics, Psychotropic Substances, Unauthorized Drugs, Connected Activities, Money Laundering and Terrorism Financing; as well as its Regulations and Standards.</b>	Individual National	Individual Foreigner	Company National	Company Foreign
<b>1. Proof of Identify for Physical Persons:</b> For account holder and authorized signor, clear copy of current identification card for national physical persons.	X		X <small>only if applicable</small>	X <small>only if applicable</small>
<b>2. Proof of Identity for Foreign Persons:</b> Copy of Passport preferably include copy of all pages with seals on them), DIMEX, DIDI, as relevant.		X	X <small>only if applicable</small>	X <small>only if applicable</small>
<b>3. Proof of identity for Legal Persons:</b> Certificate of legal standing, having seen the shareholder's book, original or copy compared with the original by the Broker, which must: <ul style="list-style-type: none"> <li>• Be on notarized paper, with the attorney's embossed seal and respective tax stamps.</li> <li>• Must be must have been issued within the last 3 months or less.</li> <li>• List the names of shareholders and their percent holdings for those who have more than 10% of the shares, otherwise, the majority shareholder.</li> </ul> - When shareholders are legal persons with holdings equal to or more than 10% of the capital stock, provide information on all shareholders in the ownership structure up to a final level of physical persons. The requirement to provide the List of Shareholders is excluded, when the legal person or its shareholders is a public or governmental institution or a financial entity subject to control by Superintendents Offices on matters regarding money laundering and terrorism financing, an intergovernmental -For associations, cooperatives, foundations or similar entities, or foreign legal persons, request that the documents indicated are equivalent to or appropriate for these types of entities, for members of the association, foundation, cooperative or holders of positions similar to those of a company shareholder.. - For companies organized abroad, without a subsidiary in Costa Rica, these must submit their Articles of Organization from their respective country, with consular certification and apostille, indicating that such shares are nominative, powers of attorney issued must be registered with the Public Registry in the country of origin.			X	X
<b>4. Verification of Address:</b> - If the Company is located in Costa Rica, proof of authorized address; for example, one of the following options: a) Public utilities bill: for the latest month, will check meter reading date and expiration date; will not accept post office box addresses. b) Receipts / contact for services, such as cable, internet, will not accept post office box addresses. c) Document as proof of address: authorized by the Stock Exchange.  -If it is a foreign resident: Submit information on its resident agent (attorney), who resides in Costa Rica, who must fill out the personal data requested and attach a copy of its identification document.	X	X	X	X
<b>5. Special Powers of Attorney</b> If submitting a special power of attorney to act on behalf of the client, it must have been issued within the last three months or submit a power of attorney recently authenticated by an attorney.	X	X		

<b>6. Know your Client Form:</b> The client and all authorized signatories and beneficiaries must sign this document to register the signatures, these signatures must be the same as those on the identification documents submitted, the information on the account holder and authorized signatories and / or representatives must be included on it.	X	X	X	X
<b>7. Investor Profile Report:</b> This report contains the investor’s risk profile type and the Investment policies predetermined by the company, with respect to risk. To prepare it, the investor must completely fill out the questionnaire established for that purpose.	X	X	X	X
<b>8. Personal Financial Information:</b> Such as Social Security stub, proof of salary, certification of income, income tax return of the account holder, or of the person or Company providing the funds for the account. If an additional person not found among those authorized, request the financial information for this person, as though authorized; if coming from abroad it must have the apostille and consular certification, and in all cases it must have been issued within the last three months. a) <b>Certification by Certified Public Accountant; which must be:</b> <ul style="list-style-type: none"> <li>• Addressed to the company (will not accept certifications addressed “To whom it may concern”</li> <li>• Original, on letterhead, with the name of the CPA or Firm.</li> <li>• Contain telephone number and address.</li> <li>• Indicate that it is a Certification of Income.</li> <li>• Indicate person that hired them, identification number, description of person, occupation and how long in this work</li> <li>• Indicate documents checked (receipts, bank statements, tax returns, permits, invoices, expenses related to the activity, contracts or others)</li> <li>• Indicate gross and net monthly income for the person and the earning period (if less than one year, indicate why, one year is usual, and if possible the latest fiscal year end)</li> <li>• Include with the certification of financial statements, worksheets showing details and documents of proof when the CPA makes the certification of those statements (applicable for financial statements)</li> <li>• Name of accountant and firm, commission number, number of fidelity guarantee insurance and expiration date, with embossed seal and accounting federation tax stamps. Certifications of income for salaries and statements required by the State and non-profit organizations are exempt from this tax.</li> </ul> b) <b>Income Tax Return</b> , must be for the latest fiscal year: -For original returns: copy compared to the original, with seal of the bank where submitted, indicate submittal date and taxpayer identification number. -For returns printed off internet, indicate fiscal year, taxpayer identification number, and the electronic Income Tax Return submittal stub.	X	X		
<b>9. Financial Information legal person:</b> Such as: -Certification of accounting books - Financial Statements: at least for the latest fiscal year audited or internal, signed by the company representative or by the private accountant, with commission number and embossed seal, have the tax stamps pursuant to the Law on Tax Stamps for the Federation of Accountants that depends on the amount of assets and at least the latest fiscal year, except in cases where the information is required for a longer period. - Income Tax Returns: at least for the latest fiscal year: For original Returns: copy compared to the original, with seal of the bank where submitted, indicate submittal date and taxpayer identification number. For returns printed off internet, indicate fiscal year, taxpayer identification number, and the electronic Income Tax Return submittal stub, Tax Return number assigned and with an Tax Return submittal stub from your country, duly apostilled and with consular certification. <i>If reside abroad, they must be duly apostilled and with consular certification</i>			X	X

<p><b>10. Proof of Source of Funds:</b> Such as account statements with other banking entities or any other as proof of initial or future investments: with respect to bank statements from other countries, they are only accepted in Spanish or English, for any other language they must be translated by an official translator. Must Contain:</p> <ul style="list-style-type: none"> <li>• Client Name</li> <li>• indicate name of bank</li> <li>• for the last month</li> <li>• indicate the available balance.</li> <li>• Will not accept credit card statements</li> <li>• Cannot be a screen print of balance and must contain account movements</li> <li>• The proof of source documents may vary depending on the client and must meet the laws of the source country and Costa Rican regulations.</li> </ul>	X	X	X	X
<p><b>11. CRS Self-Certification</b> Affidavit signed by the client in accordance with the Standard for Automatic Exchange of Financial Account Information developed by the Organization for Economic Cooperation and Development (“OECD”) Para:</p> <ul style="list-style-type: none"> <li>- Legal Person: Final Beneficiary = Company Shareholders TIN = Taxpayer Identification Number Signing as = Legal Representative</li> <li>- Beneficiary Company: TIN = Taxpayer Identification Number Signing as = Shareholder</li> <li>- Physical Person: TIN = Taxpayer Identification Number Signing as = Account holder</li> </ul>	X	X	X	X
<p><b>12. Management of Third Party Funds</b> If manage third party funds, submit registration with SUGEF</p>	X	X	X	X
<p><b>13. Form W-9, W-8BEN, W-8BEN-E when applicable.</b></p>		X		X
<p><b>14. Consulting Contract:</b> Describe the Advisory Service and the conditions involved.</p>	X	X	X	X
<p><b>15. Performance Contract:</b> Describe the services rendered and the conditions involved.</p>	X	X	X	X
<p><b>16. Mutual Fund Contract:</b> Opened to be able to participate in mutual funds.</p>	X	X	X	X
<p><b>17. Custody Contract:</b> Stipulating to the acceptance and delivery of securities to be held in custody.</p>	X	X	X	X
<p><b>18. Attached Investment advisory management and custody service rates</b></p>	X	X	X	X
<p><b>19. Attached fines and financial penalties</b></p>	X	X	X	X