

**TAX INFORMATION AND COMMON REPORTING STANDARD
ADDENDUM TO**

1. **TERMS AND CONDITIONS FOR SECURITIES TRADING**
2. **TERMS AND CONDITIONS FOR SECURITIES TRADING (PROFESSIONAL INVESTOR – INSTITUTIONAL)**
3. **TERMS AND CONDITIONS FOR FUTURES AND OPTIONS TRADING**
4. **TERMS AND CONDITIONS FOR FUTURES AND OPTIONS TRADING (EXPERIENCED CORPORATE PROFESSIONAL INVESTORS AND INSTITUTIONAL PROFESSIONAL INVESTORS)**

(each or any combination of the above, as the context required, the "**Terms and Conditions**")

"Account Information" means any information relating to the Securities Account including without limitation the account number, account balance or value, gross receipts, withdrawals and payments from the account.

"Applicable Laws and Regulations" means: (i) any applicable local or foreign law, ordinances, regulations, demand, guidance, guidelines, rules, codes of practice, (including those relating to CRS, FATCA or an intergovernmental agreement between the governments or regulatory authorities of two or more jurisdictions; and (ii) any agreements between CSBHK / CSFHK or its Affiliates (or that of any other CSI Group Companies, as the case may be) and any government or taxation authority in any jurisdiction; and including but not limited to FATCA, CRS and any agreement entered into by any CSI Group Company and any applicable intergovernmental agreement entered into pursuant to FATCA or CRS).

"Authority" means any national, state, or local government, any political subdivision thereof, any agency, authority, instrumentality, whether judicial or administrative, regulatory or self-regulatory organization, law enforcement body, court, central bank or tax or revenue authority in any jurisdiction whether within or outside of Hong Kong.

"Consenting Person" means the Customer and any Person other than the Customer who is beneficially interested or financially interested in the payments with respect to the Securities Account.

"Controlling Person" means the natural person(s) who exercise control over the Customer who is an entity. In the case of a trust, it means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

"CRS" means (i) the OECD Standard for Automatic Exchange of Financial Account Information – Common Reporting Standard; or (ii) any legislation of any jurisdiction giving effect to, or otherwise relating to the aforementioned Common Reporting Standard.

"CSBHK" means CITIC Securities Brokerage (HK) Limited.

"CSFHK" means CITIC Securities Futures (HK) Limited.

"CSI Group Companies" means any affiliated entity of CSBHK / CSFHK deemed under FATCA and CSI Group Company means any one of them.

"FATCA" means Section 1471 to 1474 of the United States Internal Revenue Code of 1986, as amended modified and/or supplemented from time to time and any associated similar or analogous legislation, treaty, intergovernmental agreement, regulation, instruction, or other official guidance of any Authority in any jurisdiction whether within or outside of Hong Kong.

"Person" means an individual, corporation, company, partnership, joint venture, trust, estate, limited liability company, unincorporated organization or other entity.

"Personal Information" in respect of the Customer any Controlling Person or Consenting Person (i) where the Customer, and any Consenting Person is an individual, Personal Information include his/her full name, date and place of birth, residential address, mailing address, contact information (including telephone number), and any ID and passport numbers, taxpayer identification number(s), social security number, nationality(ies), citizenship(s), residency(ies) and tax residency(ies) or (if applicable) such information as CSBHK / CSFHK and/or its Affiliates may reasonably require regarding the Customer and any Controlling Person or Consenting Person; (ii) where the Customer and any Consenting Person is a corporate/entity, its date and place of incorporation or formation, registered address, mailing address, residency(ies), address of place of business, tax identification number, tax status, tax residency, registered address, address of place of business or (if applicable) such information as CSBHK / CSFHK and/or its Affiliates may reasonably require.

"Tax Information" in respect of the Customer, any Controlling Person or Consenting Person, means: (i) any documentation or information (and accompanying statements, waivers and consents as CSBHK / CSFHK and/or its Affiliates may from time to time require or as the Customer, any Controlling Person or Consenting Person from time to time give) relating, directly or indirectly, to the tax status of the Customer, any Controlling Person or Consenting Person; (ii) Personal Information of the Customer, any Controlling Person or Consenting Person; and (iii) Account Information.

"OCED" means The Organisation for Economic Co-operation and Development. The OECD has developed the rules to be used by all governments participating in the CRS and these can be found on the OECD's Automatic Exchange of Information (AEOI) website: www.oecd.org/tax/automatic-exchange/

- 1 The Customer must provide CSBHK / CSFHK and/or its Affiliates with its Personal Information, and where reasonably required by CSBHK / CSFHK and/or its Affiliates, of any Controlling Person or Consenting Person, in such form and within such time, as CSBHK / CSFHK and/or its Affiliates may from time to time require.
- 2 When there is a change or addition to its Personal Information, and, where applicable, of any Controlling Person or Consenting Person, the Customer must update CSBHK / CSFHK and/or its Affiliates promptly (and in any event no later than 30 days from the date of the change or addition) of the change or addition.
- 3 The Customer must, and, where applicable, procure such other Controlling Person or Consenting Person to, complete and sign such documents and do such things as CSBHK / CSFHK and/or its Affiliates may reasonably require from time to time for purposes of compliance with any Applicable Laws and Regulations.
- 4 The Customer agrees that CSBHK / CSFHK and/or its Affiliates may directly require any other Controlling Person or Consenting Person to provide or confirm accuracy of their Personal Information without involving the Customer if CSBHK / CSFHK and/or its Affiliates reasonably consider it to be appropriate.
- 5 The Customer agrees that any CSI Group Company may (i) collect and maintain information; (ii) report the Securities Account or disclose Tax Information relating to himself and any other Controlling Person or Consenting Person to any Authority in any jurisdiction for the purpose of ensuring compliance with Applicable Laws and Regulations on the part of CSBHK / CSFHK, its Affiliates, or on the part of any CSI Group Company.
- 6 The Customer waives, and, where reasonably required by CSBHK / CSFHK and/or its Affiliates, agree to procure any other Controlling Person or Consenting Person to waive,

any applicable restrictions which would otherwise hinder CSBHK / CSFHK's, its Affiliates', or any CSI Group Company's ability to disclose Tax Information in the manner described in paragraph 5.

- 7 The Customer agrees that CSBHK / CSFHK and/or its Affiliates may directly require any other Controlling Person or Consenting Person to agree to the reporting or disclosure described in paragraph 5 and/or waive any otherwise applicable restrictions on such disclosure, if CSBHK / CSFHK and/or its Affiliates reasonably consider it to be appropriate.
- 8 The Customer agrees that CSBHK / CSFHK and/or its Affiliates may take one or more of the following actions at any time if it considers necessary or desirable to comply with all Applicable Laws and Regulations:
 - (a) deduct from or withhold part of any amounts payable to the Customer under the Securities Account;
 - (b) terminate the Securities Account and discontinue entirely or in part CSBHK / CSFHK's relationship with the Customer;
 - (c) report or provide (whether before or after the termination of the Securities Account) the Tax Information relating to the Customer and/or any of the Controlling Person or Consenting Persons to such Authority in any jurisdiction, as may be required for CSBHK / CSFHK and/or its Affiliates to ensure compliance with any Applicable Laws and Regulations.
- 9 The Customer confirms and agrees that, without prejudice to any other provisions of the Terms and Conditions:
 - (a) he has read this Addendum, has received adequate explanation from CSBHK / CSFHK (or the Customer's broker, lawyer, or tax advisor, as applicable), and understands the implications of this Addendum by which he irrevocably agrees to be bound;
 - (b) any agreement, waiver, confirmations given in, or to be given pursuant to, this Addendum are irrevocable;
 - (c) no CSI Group Company, including CSBHK / CSFHK nor its Affiliates, shall be liable for any costs or loss that the Customer (or any other Controlling Person or Consenting Persons) may incur because of a CSI Group Company taking any actions permitted by or exercising any powers under this Addendum;
 - (d) the amount (if any) payable by CSBHK / CSFHK and/or its Affiliates where CSBHK / CSFHK and/or its Affiliates exercises its right to terminate the Securities Account under this Addendum may differ from the amount payable where the Customer surrenders or terminates the Securities Account pursuant to other provisions of the Terms and Conditions;
 - (e) the Customer must obtain or, as the case may be, have obtained the requisite consent from each Controlling Person and/or Consenting Person for the provision of his/her Tax Information to CSBHK / CSFHK and/or its Affiliates and the disclosure of any of such Tax Information by CSBHK / CSFHK and/or any CSI Group Company under this Addendum;
 - (f) the Customer must inform each Controlling Person and/or Consenting Person of CSBHK / CSFHK's and/or its Affiliates' powers under this Addendum;
 - (g) the Customer agrees and warrants that it will provide accurate and complete Personal Information and Tax Information including any declaration of tax residency(ies) to CSBHK/ CSFHK under this Addendum;
 - (h) the Customer agrees that his obligation under this Addendum, including without limitation the obligation to provide information and documentation to CSBHK/ CSFHK and to notify CSBHK/CSFHK within 30 days of any change in the Personal Information

and Tax information relating to his account, constitutes a continuing obligation under the Terms and Conditions; and

(i) CSBHK / CSFHK and/or its Affiliates may report the Tax Information or disclose any and all information related to the Securities Account to any government or tax authority (whether within or outside Hong Kong) and whether before or after the exercise of a termination right under this Securities Account by CSBHK / CSFHK.

10 Unless otherwise defined herein, all capitalized terms shall have the same meaning as set forth in the Terms and Conditions.

11 This Addendum, as amended and/or supplemented from time to time, shall become an integral part of all contracts, agreement and other binding arrangements which you enter into with CSBHK / CSFHK. CSBHK / CSFHK shall notify you of any material changes although it shall be your responsibility to ensure that you are referring to the current version of the Addendum, which will be made available on our corporate website at:

<http://www.citics.com.hk/AccountOpening.aspx>

12 In the event of any inconsistency between the provisions of this Addendum and the Agreement, the provisions of this Addendum will prevail.

We agree and acknowledge that we have read and understood the above terms and conditions and that these terms and conditions will form an integral part of all contracts, agreement and other binding arrangements which we enter into with CSBHK / CSFHK.

Customer Name: _____

Authorized Person of the Corporate /
Individual Client Signatory: _____

Authorized Person Name (for corporate client only): _____

Authorized Person Title (for corporate client only): _____

Date: _____

Account number: _____ (to be completed by CSBHK / CSFHK)

稅務信息與共同匯報標準附件

1. 證券買賣條款
2. 證券買賣條款（專業投資者－機構）
3. 期貨及期權買賣條款
4. 期貨及期權買賣條款（經驗法團專業投資者及機構專業投資者）

（以上各項每項或它們的任何組合（如文意要求），均稱為「條款及條件」）的
稅務信息與共同匯報標準附件

「**帳戶資料**」指關於證券戶口的任何資料，包括但不限於帳戶號碼、帳戶結餘或價值、帳戶的總收入和收支。

「**適用法律法規**」指：(i)任何適用的本地或外地法律、憲法、法例（例如該條例）、法規、付款要求、指示、指引、守則、實務守則（例如證監會的操守準則）、指引說明、規則、附例、慣例和相關市場、政府或監管機構、交易所、結算所及/或其他機構的慣例、使用、裁斷、解釋、標準、徵費及/或行政要求（包括有關共同匯報標準，FATCA 或不論是否與兩個或以上司法管轄區的政府或監管機關之間訂立的政府與政府間的協議有關的）；及(ii)中信証券期貨香港（或任何其它中信証券國際集團公司）與任何司法管轄區的任何政府或稅務機關之間的協議（包括但不限於任何其它中信証券國際集團公司按照 FATCA 或共同匯報標準而簽訂的任何協議）。

「**機關**」指不論在香港以內或以外的任何管轄區的任何全國、國家或當地政府、其任何政治分部、任何代理、機關、媒介（不論是司法還是行政的）、監管或自我監管機構、執法機關、法院、中央銀行或稅務或稅收機關。

「**同意人士**」指客戶及除客戶以外對於證券戶口的各項付款有實益權益或財務權益的任何人。

「**控權人**」指對作為實體的客戶行使控制權的自然人。就信託而言，「控權人」指屬該信託的財產授予人、受託人、保護人(如有的話)、受益人或某類別受益人的成員的個人；及任何能對該信託的管理行使實際最終控制權的自然人，就並非信託的法律安排而言，「控權人」指處於相等或相似位置的人士。

「**共同匯報標準**」指(i) 經濟合作與發展組織財務帳戶信息自動交換標準；或(ii)任何管轄區為實行上述標準而制訂或以其他方式涉及上述標準的任何法律。

「**中信証券經紀香港**」指中信証券經紀（香港）有限公司。

「**中信証券期貨香港**」指中信証券期貨（香港）有限公司。

「**各中信証券國際集團公司**」指中信証券經紀香港／中信証券期貨香港在 FATCA 下的任何聯屬實體；而「**中信証券國際集團公司**」則指他們任何之一。

「**FATCA**」指美國的《1986 年國內稅收法》（不時修訂、修改或補充）第 1471 至 1474 條以及任

何聯屬、類似或相似的法例、條約、政府與政府間的協議、法規、指示或不論香港以內或以外的任何管轄區的任何機關的其他官方指引。

「**人士**」指個人、法團、公司、合夥業務、合資企業、信託、產業、有限責任公司、非法團組織或其他實體。

「**個人資料**」，關於客戶、任何控權人和任何同意人士而言：(i)如客戶、任何控權人和任何同意人士是個人，個人資料是指其全名、出生日期和地點、住址、郵遞地址、聯絡資料（包括電話號碼）、任何身份證及護照號碼，以及任何稅務識別號碼、社會保障號碼、國籍、公民權、居民權及稅務居地證或（如適用）中信証券經紀香港／中信証券期貨香港或／及其聯屬人合理要求提供關於客戶、任何控權人和任何同意人士的資料；(ii)如客戶、任何控權人和任何同意人士是法團/實體，是指其註冊成立或組成的日期和地點、註冊地址、業務地址或地點、稅務識別號碼、稅務狀況、稅務居地、註冊地址、郵寄地址、居住地、業務地址或地點或（如適用）中信証券經紀香港／中信証券期貨香港或／及其聯屬人合理要求提供關於其每名大股東和控權人的資料。

「**稅務資料**」，就客戶、任何控權人和任何同意人士而言，指：(i)直接或間接關於客戶、任何控權人和任何同意人士的稅務狀況的任何文件或資料（以及中信証券經紀香港／中信証券期貨香港或／及其聯屬人不時要求或客戶、任何控權人和任何同意人士不時給予的隨附報表、豁免及同意）；(ii)客戶、任何控權人和任何同意人士的個人資料；及(iii)帳戶資料。

「**OCED**」指經濟合作與發展組織。經濟合作與發展組織為參與使用共同匯報標準的各國政府製定規則，規則詳情可瀏覽經濟合作與發展組織的自動交換資料（AEOI）網站上：www.oecd.org/tax/automatic-exchange/

- 1 客戶必須按照中信証券經紀香港／中信証券期貨香港或／及其聯屬人不時要求的格式和時間，向中信証券經紀香港／中信証券期貨香港或／及其聯屬人提供其個人資料，而如中信証券經紀香港／中信証券期貨香港或／及其聯屬人合理要求，同時提供任何控權人或任何同意人士的個人資料。
- 2 如其個人、任何控權人或任何同意人士資料有更改或增加及如適用時，客戶必須及時（及無論如何不遲於更改或增加之後 30 天）向中信証券經紀香港／中信証券期貨香港或／及其聯屬人提供所更改或增加的資料。
- 3 客戶必須及（如適用者）促使其他控權人或同意人士按照中信証券經紀香港／中信証券期貨香港或／及其聯屬人為了符合任何適用法律法規而不時提出的合理要求，填寫和簽署文件和作出事情。
- 4 客戶同意，如中信証券經紀香港／中信証券期貨香港或／及其聯屬人合理認為合適，中信証券經紀香港／中信証券期貨香港或／及其聯屬人可直接要求任何其他控權人或同意人士提供他們的個人資料或確認他們的個人資料真確，而無須牽涉客戶。
- 5 客戶同意，任何中信國際集團公司可以為了確保中信証券經紀香港／中信証券期貨香港一方、其聯屬人或任何中信國際集團公司一方符合適用法律法規而（i）收集及維護資料；（ii）匯報其證券戶口或披露關於他自己及任何其他控權人或同意人士的稅務資料給任何管轄區內的任

何機關。

- 6 客戶放棄並（如中信証券經紀香港／中信証券期貨香港或／及其聯屬人合理要求）同意促使任何其他控權人或同意人士放棄任何適用的限制，否則此等限制會阻礙中信証券經紀香港／中信証券期貨香港、其聯屬人或任何中信國際集團公司按照第 5 段說明的方式披露稅務資料的能力。
- 7 客戶同意，如中信証券經紀香港／中信証券期貨香港或／及其聯屬人合理認為合適，中信証券經紀香港／中信証券期貨香港或／及其聯屬人可直接要求任何其他控權人或同意人士同意作出第 5 段說明的匯報或披露及／或放棄任何如非這樣便適用的披露限制。
- 8 客戶同意，如中信証券經紀香港／中信証券期貨香港或／及其聯屬人認為必要或合宜以符合所有適用法律法規，可以隨時採取以下一種或多種行動：
 - (a) 自證券戶口中部分扣減或預扣任何應付給客戶的金額；
 - (b) 終止證券戶口和完全或部分中止中信証券經紀香港／中信証券期貨香港或／及其聯屬人與客戶的關係；
 - (c) 為了中信証券經紀香港／中信証券期貨香港或／及其聯屬人確保符合任何適用法律法規的需要，（不論在證券戶口終止之前或之後）匯報或提供關於客戶及／或任何控權人或同意人士的稅務資料 給任何管轄區的機關。
- 9 客戶確認並同意，在不影響條款及條件的任何其他條文下：
 - (a) 他已閱讀本附件、從中信証券經紀香港／中信証券期貨香港（或客戶的經紀、律師或稅務顧問（以適用者為準））方面收到足夠的解釋，並且明白本附件的含意，而他不可撤銷地同意受其約束；
 - (b) 本附件內或按照本附件而作出的任何協議、放棄或確認均不可撤銷；
 - (c) 任何中信國際集團公司包括中信証券經紀香港／中信証券期貨香港或／及其聯屬人均無須對客戶（或任何其他控權人或同意人士）因為某中信國際集團公司採取本附件許可的任何行動或行使本附件下的任何權力而產生的任何費用或損失負責；
 - (d) 當中信証券經紀香港／中信証券期貨香港或／及其聯屬人行使本附件下的權利終止證券戶口時，中信証券經紀香港／中信証券期貨香港或／及其聯屬人應付的金額（如有）可以與客戶按照條款及條件的其他條文放棄或終止證券戶口時應付的金額不同；
 - (e) 客戶必須取得或（視情況而定）已經取得所需的每名控權人及／或同意人士的同意，將其稅務資料提供予中信証券經紀香港／中信証券期貨香港或／及其聯屬人，以及讓中信証券經紀香港／中 信証券期貨香港及／或任何中信國際集團公司在本附件下披露任何此等稅

務資料；

- (f) 客戶必須將中信証券經紀香港／中信証券期貨香港或／及其聯屬人於本附件下的權力通知每名控權人及／或同意人士；及
- (g) 客戶同意並保證將按照本附件向中信証券經紀香港／中信証券期貨香港提供真確及完整的個人資料和稅務資料，包括任何稅務居地證聲明；
- (h) 客戶同意按照本附件列明的義務，包括但不限於向中信証券經紀香港／中信証券期貨香港提供資料和文件的義務，並於其個人資料及稅務資料有任何更改後 30 天內通知中信証券經紀香港／中信証券期貨香港，以構成條款下的持續責任；及
- (i) 中信証券經紀香港／中信証券期貨香港或／及其聯屬人可以匯報稅務資料或披露任何及所有關於證券戶口 的資料給任何政府或稅務機關，不論該機關在香港以內或以外，也不論是在中信証券經紀 香港／中信証券期貨香港或／及其聯屬人行使該證券戶口下的終止權之前或之後。

10 除非本文件內另有定義，否則所有大楷書寫的字詞應具有條款及條件內列明的意思。

11 本附件屬閣下與中信証券經紀香港／中信証券期貨香港簽訂的所有合同、協議及其他具約束力的安排的組成部分。中信証券經紀香港／中信証券期貨香港有權於任何時間對本附件的任何條款進行增加、修改或刪除。任何修改會在中信証券經紀香港的網站內 <http://www.citics.com.hk/AccountOpening.aspx> 顯示。中信証券經紀香港／ 中信証券期貨香港會就本附件的任何重大更改通知客戶，雖然查看附件的現行版本是客戶的責任。

12 倘若本附件的條文與協議的有任何不符之處，以本附件的條文為準。

我們同意並承認，我們已閱讀並理解上述附件的條文，這些條文將組成我們與中信証券經紀香港／中信証券期貨香港的所有合同，協議和其他約束性安排的一部分。

客戶名稱:_____

公司授權人/ 個人客戶簽字:_____

授權人名稱 (公司客戶適用):_____

授權人職位 (公司客戶適用):_____

日期:_____

客戶號碼:_____ (中信証券經紀香港／中信証券期貨香港填寫)