

CORPORATE ACCOUNT OPENING FORM

COMPANY DETAILS

Full Name of Company:

Business Name/ RC Registration No:

Tax Identification Number (TIN):

Country of Registration:

Registered Address:

Nature of Business:

Company Type: Limited Liability Partnership Sole Proprietor Others

Company Operating/ Registered Address:

Telephone No:

Official Email Address:

Website:

ANNUAL TURNOVER

Less than N10Million N10 - N50Million N50 - N100Million N100 - N250Million Above N250Million

Source of Investment Fund:

Purpose of Investment:

BANK ACCOUNT DETAILS

Bank Name:

Account Name:

Account No:

Bank Verification Number (BVN):

PERSONAL DATA - AUTHORIZED SIGNATORY 1

Title: Mr. Mrs. Ms. Miss. Others

Surname:

First Name:

Other Name:

Gender: Male Female Date of Birth (DD/MM/YYYY):

Marital Status: Single Married Divorced Separated

Mother's Maiden Name (If applicable):

State of Origin:

ID Type: International Passport: Driver's License National ID Card Voter's ID Card ID No:

Occupation:

Class: A B C

Residential Address:

Email Address:

Office Phone No:

Mobile Phone No:

BVN:

Signature:

Are you a Politically Exposed Person (PEP) or Associated with a PEP?: Yes No If yes, Please provide details below

ATTACH
PASSPORT
PHOTOGRAPH
HERE

PERSONAL DATA - AUTHORIZED SIGNATORY 2

 Title: Mr. Mrs. Ms. Miss. Others

Surname:

First Name: Other Name:

 Gender: Male Female Date of Birth (DD/MM/YYYY):

 Marital Status: Single Married Divorced Separated

Mother's Maiden Name (If applicable):

State of Origin:

 ID Type: International Passport: Driver's License National ID Card Voter's ID Card ID No:

 Occupation: Class: A B C

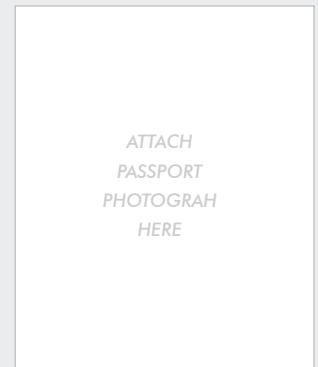
Residential Address:

Email: Office Phone No:

Mobile Phone No: BVN:

Signature:

Are you a Politically Exposed Person (PEP) or Associated with a PEP?: Yes No If yes, Please provide details below


PERSONAL DATA - AUTHORIZED SIGNATORY 3

 Title: Mr. Mrs. Ms. Miss. Others

Surname:

First Name: Other Name:

 Gender: Male Female Date of Birth (DD/MM/YYYY):

 Marital Status: Single Married Divorced Separated

Mother's Maiden Name (If applicable):

State of Origin:

 ID Type: International Passport: Driver's License National ID Card Voter's ID Card ID No:

 Occupation: Class: A B C

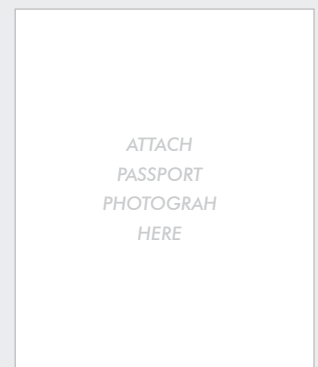
Residential Address:

Email Address: Office Phone No:

Mobile Phone No: BVN:

Signature:

Are you a Politically Exposed Person (PEP) or Associated with a PEP?: Yes No If yes, Please provide details below


EMAIL INDEMNITY

I/We, the undersigned

with

E-mail Address

hereby authorize CAML (hereinafter referred to as the "Company")

to effect any and all transactions relating to my/our account held with them on the basis of my/our electronic mail (Email). I/We consent to indemnify the Company against any losses whatsoever suffered by me/us or the Company as a result of the Company acting on the basis of the stated email. I/We further consent that should I/We or the Company suffer any loss as more fully enumerated above; I/We shall be liable for the full amount of such loss. I/We hereby consent that the provided e-mail will be my/our preferred means of communication.

 Client's
Signature:

Date:

 Client's
Signature:

Date:

AGREEMENT OF PRODUCT

TERMS AND CONDITIONS

The Terms and Conditions set below shall be binding on the Account holder(s):

Mandate - the Client agrees that his/her mandate is subject to the Rules and Regulations of the Securities and Exchange Commission (SEC) and the Investment and Securities Act 2025 and all other relevant Rules and Regulations covering the operations of Capital Market Operators.

Non-disclosure - the Client agrees to keep confidential information about the Company and its trading practices and the Company in turn agrees not to divulge the Client's information to any third party except as required as part of performance of its duty or by law.

Anti- Money Laundering- the Client agrees that all his/her transactions will be subject to all relevant Anti-Money Laundering Laws and Regulations.

Third Party Payment - the Client agrees that payments of proceeds of investments from his/her account shall be made ONLY to the Client.

Update- the Client agrees to notify the Company immediately, of any change in the details provided to the Company or at the request of the Company, update his/her records.

Account Statements - the Client will receive monthly statement of accounts and at any time on the client's request. The Client will also receive investment certificate for every transaction undertaken by the Company on his/her behalf. The Client however undertakes to report to the Company any errors in the investment certificate issued, within 3 (three) business days of receipt. Where no objection is raised within the period stipulated above, the statement and investment certificate shall be deemed accepted by the Account Holder.

"By ticking the box, I hereby affirm that in line with the relevant Data Protection laws in Nigeria, I consent to the collection and processing of my personal data/information in the absence of any fraud, duress, undue influence or coercion, for the purpose of this account opening and other necessary data processing activities which may arise therefrom, including for the performance of the relationship between myself and Custodian Asset Management. I affirm that I have the requisite capacity under the law to consent to the collection and processing of my personal data. I affirm that I am aware and take cognizance of my rights under the relevant Data Protection laws in Nigeria which include the right to request for access, amendment, rectification or cancellation or destruction of my personal data/ information, the right to lodge a complaint with the relevant authority as well as the right to object to the processing of my personal data.

I further consent to the processing of my personal data (within or outside Nigeria), including transfer of my personal data to any third party for reasons associated with the purpose for which the data is being processed as stated above, including but not limited to data collection, processing and storage."

INSTRUCTIONS

- Purpose of completing this form

The Nigerian Income Tax (Common Reporting Standard) Regulations 2025 requires Reporting Financial Institutions to collect and report certain information about an account holder's tax residence. Each jurisdiction has its own rules for defining tax residence, and jurisdictions have provided information on how to determine if you are resident in the jurisdiction on the OECD Portal. If the account holder's tax residence is located outside Nigeria, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to the tax authorities in the residence country and they may exchange this information with tax authorities of another jurisdiction or jurisdictions pursuant to intergovernmental agreements to exchange financial account information.

This form will remain valid unless there is a change in circumstances relating to information, such as the account holder's tax status or other mandatory field information, that makes this form incorrect or incomplete. In that case you must notify us and provide an updated self-certification. This form is intended to request information consistent with Nigerian law requirements. You can find summaries of defined terms such as an account holder and other terms, in the Appendix. As a Financial Institution, we cannot provide you with advice as to the entity's tax residence.

- Who should fill this form?

Please complete this form where you need to self-certify on behalf of an entity account holder.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution, please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a "Controlling Person tax residency self-certification form" for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction and managed by another Financial Institution.

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an "Individual tax residency self-certification form."

For joint or multiple account holders please complete a separate form for each account holder. If the Account Holder is a U.S. tax resident under U.S. law, you should indicate that the account holder is a U.S. tax resident on this form and you may also need to fill in an IRS W-9 form. For more information on tax residence, please consult your tax adviser or the information at the OECD automatic exchange of information portal.

- If you are filling in this form on behalf of someone else

Please tell us in what capacity you are signing in Part 4.

For example you may be the custodian or nominee of an account on behalf of the account holder, or you may be completing the form under a signatory authority or power of attorney.

ENTITY TAX RESIDENCY SELF-CERTIFICATION FORM

PART 1 - IDENTIFICATION OF ACCOUNT HOLDER

A. Legal Name of Entity/ Branch:

B. Country of Incorporation or organisation:

C. Current Residence Address:

Line 1 (e.g. House/Apt/Suite Name, Number, Street, if any)*	
Line 2 (e.g. House/Apt/Suite Name, Number, Street, if any)*	
Country*	
Postal Code/ZIP Code (if any)*	

C. Mailing Address: (Please only complete if different to the address shown in section C)

Line 1 (e.g. House/Apt/Suite Name, Number, Street, if any)*	
Line 2 (e.g. House/Apt/Suite Name, Number, Street, if any)*	
Country*	
Postal Code/ZIP Code (if any)*	

PART 2 - Entity Type

(Please provide the Account Holder's Status by ticking one of the following boxes)

1.(a)	Financial Institution - Investment Entity	Tick as appropriate
	i. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Note: if ticking this box please also complete Part 2(2) below)	
	ii. Other Investment Entity	
	Postal Code/ZIP Code (if any)*	
1.(b)	Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company	
1.(c)	Active NFE – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation	

If you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of;

1.(d)	Active NFE – a Government Entity or Central Bank	
1.(e)	Active NFE – an International Organisation	
1.(f)	Active NFE – other than (c)-(e) (for example a start-up NFE or a non-profit NFE)	
1.(g)	Passive NFE (Note: if ticking this box please also complete Part 2(2) below)	

If you have ticked 1(a) (i) or 1 (g) overleaf, please

a. Indicate the name of any Controlling Person(s) of the Account Holder: *

Complete "Controlling Person tax residency self-certification form" for each Controlling Person *

Please see the definition of Controlling Person(s) in Appendix

**PART 3 - Country/Jurisdiction of Residence
 (for Tax Purposes and related Taxpayer Identification Number or equivalent number* ("TIN") (See Appendix)**

Please complete the following table indicating:

- i. where the Account Holder is tax resident; and
- ii. the Account Holder's TIN for each country/Reportable Jurisdiction indicated.

If the Account Holder is not tax resident in any country/jurisdiction (e.g., because it is fiscally transparent), please indicate that on line 1 and provide its place of effective management or jurisdiction in which its principal office is located.

If the Account Holder is tax resident in more than three countries/jurisdictions, please use a separate sheet

If a TIN is unavailable please provide the appropriate reason A, B or C where indicated below:

Reason A	The country/jurisdiction where the Account Holder is resident does not issue TINs to its residents.
Reason B	The Account Holder is otherwise unable to obtain a TIN or equivalent number (Please explain why you are unable to obtain a TIN in the below table if you have selected this reason)
Reason C	No TIN is required. (Note. Only select this reason if the domestic law of the relevant jurisdiction does not require the collection of the TIN issued by such jurisdiction)

Country/Jurisdiction of tax residence	TIN	If no TIN available enter Reason A, B or C

Please explain in the following boxes why you are unable to obtain a TIN if you selected Reason B above.

1	
2	
3	

Part 4 – Declarations and Signature*

I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing the Account Holder's relationship with Custodian Asset Management Ltd's setting out how Custodian Asset Management Ltd may use and share the information supplied by me.

I acknowledge that the information contained in this form and information regarding the Account Holder and any Reportable Account(s) may be reported to the tax authorities of the country/jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another country/jurisdiction or countries/jurisdictions in which the Account holder may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

I certify that I am authorised to sign for the Account Holder in respect of all the account(s) to which this form relates.

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise Custodian Asset Management immediately of any change in circumstances which affects the tax residency status of the Account Holder in Part 1 of this form or causes the information contained herein to become incorrect or incomplete (including any changes to the information on controlling persons identified in Part 2 question 2a), within 15 days and to provide Custodian Asset Management Ltd with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature:

Print Name:

Date:

Note: Please indicate the capacity in which you are signing the form (for example 'Authorised Officer').

If signing under a power of attorney, please also attach a certified copy of the power of attorney

Capacity:

Appendix – Summary Descriptions of Select Defined Terms

<p>"Account Holder"</p>	<p>The person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the CRS, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract.</p> <p>Where no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder. For example in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.</p>
<p>"Active NFE"</p>	<p>An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:</p> <ul style="list-style-type: none"> a) active NFEs by reason of income and assets; b) publicly traded NFEs; c) Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities; d) holding NFEs that are members of a non-financial group; e) start-up NFEs; f) NFEs that are liquidating or emerging from bankruptcy; g) treasury centres that are members of a non-financial group; or h) non-profit NFEs. <p>An entity will be classified as Active NFE if it meets any of the following criteria:</p> <ul style="list-style-type: none"> a. Less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income; b. The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market; c. The NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing; d. Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes; e. The NFE is not yet operating a business and has no prior operating history, (a "start-up NFE") but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE; f. The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

	<p>g. The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or</p> <p>h. The NFE meets all of the following requirements (a “non-profit NFE”):</p> <p>i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;</p> <p>ii. it is exempt from income tax in its jurisdiction of residence;</p> <p>iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;</p> <p>iv. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.</p> <p>Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.</p>
“Control”	<p>Control over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person or persons are identified as exercising control of the Entity through ownership interests, the Controlling Person of the Entity is deemed to be the natural person who holds the position of senior managing official.</p>
“Controlling Person”	<p>This is a natural person who exercises control over an entity. Where that entity is treated as a Passive Non- Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 and the Interpretative Note on Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).</p> <p>In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.</p> <p>Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.</p>
“Custodial Institution”	<p>The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of:</p> <ul style="list-style-type: none"> • the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or • the period during which the Entity has been in existence.
“Depository Institution”	<p>The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.</p>
“Entity”	<p>Legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).</p>
“FATCA”	<p>FATCA stands for the U.S. provisions commonly known as the Foreign Account Tax Compliance Act, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.</p>
“Financial Institution”	<p>Means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.</p>

<p>"Investment Entity"</p>	<p>The term "Investment Entity" includes two types of Entities:</p> <ol style="list-style-type: none"> 1 an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer: <ol style="list-style-type: none"> a. Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; b. Individual and collective portfolio management; or c. Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons. <p>Such activities or operations do not include rendering non-binding investment advice to a customer.</p> <ol style="list-style-type: none"> 2 "The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity. <p>An Entity is treated as primarily conducting as a business one or more of the activities described in both types, if the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of:</p> <ol style="list-style-type: none"> i. The three-year period ending on 31st December of the year preceding the year in which the determination is made; or ii. The period during which the Entity has been in existence.
<p>"NFE"</p>	<p>Any Entity that is not a Financial Institution.</p>
<p>"Non-Reporting Financial Institution"</p>	<p>A Non-Reporting Financial Institution" means any Financial Institution that is:</p> <ul style="list-style-type: none"> • a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution; • a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer; • an Exempt Collective Investment Vehicle; or • a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust; • any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described above, and is defined in Nigerian law as a Non- Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the CRS
<p>"Participating Jurisdiction"</p>	<p>A jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and that is identified in a published list.</p>
<p>"Participating Jurisdiction Financial Institution"</p>	<p>The term "Participating Jurisdiction Financial Institution means</p> <ul style="list-style-type: none"> • any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction; and • any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.
<p>"Passive NFE"</p>	<p>Under the CRS a "Passive NFE" means any NFE that is not an Active NFE. An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution is also treated as a Passive NFE for purposes of the CRS.</p>
<p>"Related Entity"</p>	<p>An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.</p>
<p>"Reportable Account"</p>	<p>An account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.</p>
<p>"Reportable Jurisdiction"</p>	<p>A jurisdiction with which an obligation to provide financial account information is in place and that is identified in a published list.</p>
<p>"Reportable Jurisdiction Person"</p>	<p>A Reportable Jurisdiction Person is an Entity that is tax resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.</p>

"Reportable Person"	An individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. <ul style="list-style-type: none"> • a corporation the stock of which is regularly traded on one or more established securities markets; • any corporation that is a Related Entity of a corporation described in sub-paragraph(I); • a Governmental Entity; • an International Organisation; • a Central Bank; or a Financial Institution
"Specified Insurance Company"	The term "Specified Insurance Company" means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.
"TIN" (including "functional equivalent")	<p>Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the OECD automatic exchange of information portal.</p> <p>Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, a social security/insurance number, citizen/personal identification/service code/number, and resident registration number.</p>
	<p>Note: These are selected summaries of defined terms provided to assist you with the completion of this form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information (the CRS"), the associated Commentary to the CRS, and the Nigerian Income Tax (Common Reporting Standard) Regulation, 2025. This can be found at the OECD automatic exchange of information portal.</p> <p>If you have any questions, please contact your tax adviser or the Federal Inland Revenue Service.</p>

ACCOUNT OPENING REQUIREMENTS

Duly Completed Account Opening Form.

Acceptable means of identification (Valid (current) Driver's license/International passport/National ID/Voters Card) of all Directors and Signatories

Two recent passport photographs of all Directors and Signatories with their name/signature written and signed behind the photos

Copy of Utility Bill or CAC 3 showing the Company's Registered/Operating Address stated in the Account Opening Form

Copy of residential utility bill (PHCN Bill, Water Corporation Bill, Waste Bill e.t.c) of not more than 3 (Three) months showing the address of all Directors and Signatories

Certified True Copy of the Memorandum and Articles of Association

Certified True Copy of Certificate of Incorporation

Evidence of acceptable initial deposit (cheque, deposit slip, shares)

Board Resolution:

[a] Authorizing the opening of An Account with the Company

[b] The list of authorized signatories to the account and their signature specimen

Form CAC 2 (Statement of Share Capital and Return of Allotment of Shares)/ CAC Status Report

Form CAC 7 (Particulars of Directors)/ CAC Status Report

Form CAC 1.1 for companies incorporated from 2017 (replaced form CAC 2 and CAC 7)/ CAC Status Report

Details of beneficial Owners (CAC Document/ Means of Identification)

FOR OFFICIAL PURPOSE ONLY

Client's File Number:

Introduced By:

Account Received By:

Approved By:

Compliance Officer:

Product Code:

Signature:

Signature:

Signature: