List of documents

1. For legal entities:
   1.1. Application form for a legal entity.
   1.2. Constituent documents (registration certificate, Articles of Association, Memorandum of Association, etc.) with registered amendments and supplements.
   1.3. Documents confirming the legal capacity of a legal entity under the laws of the country in which a legal entity is established, in particular an extract from the commercial register, not older than 3 (three) months.
   1.4. A document certifying the registered address of the legal entity (issued no later than 6 (six) months before the date when document is presented);
   1.5. Documents certifying the ownership structure of the legal entity, which shall also include data of the ultimate beneficiaries (issued no later than 6 (six) months before the date when the documents are presented);
   1.6. Internal documents on the election / appointment of a person entitled to represent a legal entity (Decisions / Minutes, Orders / Consent of the Director) – copies not older than 6 (six) months.
   1.7. Licenses (if any).
   1.8. Notarized powers of attorney for attorneys (if any);
   1.9. Copies of identification documents of all the persons who have right of signature and of the beneficiaries, as well as the copies of the documents certifying places of residence of the persons who have right of signature on behalf of the legal person – not older than 3 (three) month.
   1.10. Documents confirming the source of funds for investing (for example: financial statements showing income from core business, loan agreement, tax return, etc.).
   1.11. Documents explaining UBO’s source of wealth.
   1.12. A letter of recommendation from a financial institution to the company and the UBO (in case of opening an account for PEP)
   1.13. Lease agreement or document confirming ownership.
   1.14. FATCA form, not older than 1 (one) year.
   1.15. Tax certificate.
   1.16. For the Clients who receive their income from operations or financial instruments which are subject to taxation in Russian Federation
   – A tax certificate or other document confirming the tax residence for the current tax period (calendar year). Annual submission of this document is required with the signature of the taxpayer.
   – Documents that prove the payment of tax dues in the country specified in the tax certificate (for example, tax authority reference certifying tax dues payment).
   – A letter from the client (the actual recipient of income) in Russian confirming that:
     - There are no contractual or legislative obligations of the client to the 3rd parties or other limitations of the client’s rights for the use of dividends and other income from the Russian companies;
     - The client is entitled to independently dispose of the received income;
     - There are no contracts between the client and the third parties or any other agreements for further transfer of the funds to the third parties (who’s residence at the time of registration is such a country or a jurisdiction with which Russia does not have a bilateral agreement on double tax avoidance);
     - The client guarantees that he/she complies with the tax obligations according to the tax legislations of the country, which issued the tax certificate;
     - The client is responsible for timely provision of the documents necessary for tax benefit claims in the Russian Federation at least once a year;
     - The client entitles KIT Finance Europe and KIT Finance (JSC) to process personal and confidential data as well as to transmit it to the third parties in the context of cooperation with the Federal Tax service of Russian Federation according to the Terms and Conditions of rendering investment services by KIT Finance Europe and KIT Finance (JSC).
In case the Client doesn’t provide such a document or fails to provide it to the Investment firm on time, the a Russian tax agent will charge and withhold the amount of tax at a maximum rate implied by the Tax Code of Russian Federation.

2. For individuals:

2.1. Application form for a natural person.

2.2. Copy of identification document not older than 3 (three) month.

2.3. FATCA form.

2.4. Tax certificate.

2.5. If the client has more than one citizenship (residence permit), point out existing citizenships and provide copies of supporting documents.

2.6. Documents, confirming source of funds (for example, salary statement, financial statements of the company whose owner the client is, pledge agreement, immovable property sale agreement, tax declaration etc.).

2.7. Documents explaining client’s source of wealth.

2.8. A letter of recommendation from a financial institution (in case of opening an account for PEP).

2.9. Notarized powers of attorney for authorized representatives (if any).

2.10. For authorized representatives - a copy of the identity document, application form for a natural person. A copy of the document confirming their place of residence (not older than 3 (three) months)

2.11. For clients who receive income from operations or instruments that are subject to taxation in the Russian Federation - a tax certificate, a full copy of the identity document (passport for traveling abroad) or other document confirming the tax residence for the current tax period (calendar year). Annual submission of this document is required.

In case the Client doesn’t provide such a document or fails to provide it to the Investment firm on time, the a Russian tax agent will charge and withhold the amount of tax at a maximum rate implied by the Tax Code of Russian Federation.

Copies of specified documents must be certified by notary or the employee of the Investment firm who accepts the document provided that the original documents are presented with an apostille or legalization in a consulate, unless it is otherwise stipulated by an international contract between Estonia and the country of registration / citizenship of the Client.

Internal documents of the Client (minutes, decision on appointment of director(s), ownership structure etc.) may be provided as the originals or as notarized copies or as copies certified by the Client.

If only a part of the document relates to identification of the Client or determination and identification of the beneficiary or otherwise, then a certified extract from the document may be provided. If copies of documents are provided, the Investment firm may require the original documents to be provided for examination.

If the official authorized to act on behalf of the legal entity is another legal entity, the documents shall be provided for both legal entities.

The documents shall be provided in Estonian, Russian, or English language. If they are made in another language, the documents shall be provided with a translation into Estonian, Russian, or English language with an apostille or legalization in a consulate, and the translation shall be certified by a notary, unless it is otherwise stipulated by an international contract between Estonia and the country of registration/citizenship of the Client.

In particular, the additional authentication (apostille or legalization) is not required for the documents issued on the territory of Russian Federation, Ukraine, Lithuania, Latvia, Poland, France, Belgium, Denmark, Ireland and Italy.

The documents to be submitted to the tax agents in Russian Federation (clause 1.10 and 2.6 of the present Appendix) shall be translated into Russian language with an apostille or legalization in a consulate, and the translation shall be certified by a notary, unless it is otherwise stipulated by an international agreement between Russian Federation and the country of registration/citizenship of the Client (end recipient of the income coming from financial instruments).

Throughout upgrading the client’s identification data is permitted to submit copies of the above documents through Personal account or using other method in accordance with the Terms and Conditions. In case of changing the client data, or its
representatives, especially documents according to the clauses 1.6, 1.8, 1.9, 2.2, 2.10 and 2.11 of this Annex, the Investment firm accepts only originals or copies of the documents, taking into account the requirements of this Annex.

AS KIT Finance Europe reserves the right to request other additional documents and/or documents in other forms not listed in this Appendix to Terms and Conditions of rendering investment services (in particular Certificate of Good Standing, Certificate of Incumbency, requirement of originals (copies) of the documents, rendered through Personal account, etc.).