



FATCA INFORMATION

AXIA Ventures Group (“AXIA”) hereby provides the following information regarding Foreign Account Tax Compliance Act (“FATCA”).

1. Introduction

Introduced by the United States of America (the “U.S.”) government, the Foreign Account Tax Compliance Act aims to prevent U.S. taxpayers who hold financial assets in non-U.S. financial institutions and offshore accounts from avoiding taxation on their income and assets.

On the 2nd of December 2014, the Cyprus Minister of Finance and the U.S. Ambassador in Cyprus signed an Intergovernmental Agreement (hereafter ‘the IGA’) for the purposes of the implementation of FATCA and the improvement of international tax compliance.

On the 28th of August 2015, the Cyprus Finance Minister issued a decree, under which, the IGA concluded between the Government of the Republic of Cyprus and the U.S. is transposed into the national legislation of Cyprus.

2. Complying with FATCA

For the purposes of complying with FATCA requirements, AXIA is under the obligation to conduct due diligence on new and existing financial accounts in order to identify, among others, the U.S. accounts to be reported to the competent authority.

If AXIA fails to comply with its FATCA obligations or a U.S. person that maintains a business relationship with AXIA fails to provide AXIA with the appropriate documentation regarding its FATCA status, they may be subject to a 30% withholding tax on payments of U.S. source income.

For the purpose of identifying the U.S. reportable accounts and, hence, the specified U.S. account holders, there are tax forms of the Internal Revenue Service (IRS) that allow account holders to make a declaration of their status either as a U.S. person (Form W-9) or as a non-U.S. person (Form W-8BEN or W-8BEN-E). To download the W9 and W-8BEN or W-8BEN-E forms, please visit the IRS website at <http://www.irs.gov/pub/irs-pdf/fw9.pdf>, <http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> and <https://www.irs.gov/pub/irs-pdf/fw8bene.pdf>. Please note that different types of IRS tax forms may also be applicable.

For the purpose of fulfilling its FATCA obligations, AXIA has registered with the IRS. To view AXIA’s details, you may visit the FATCA Foreign Financial Institutions (FFI) List Search and Download Tool on the IRS website <http://www.irs.gov>.

3. AXIA's FATCA details

Location	GIIN	Model IGA	Status
Nicosia Headquarters	R6EWDB.99999.SL.196	IGA 1	Reporting Model 1 FFI
Athens Branch	TJQ803.99999.SL.300	IGA 1	Reporting Model 1 FFI