

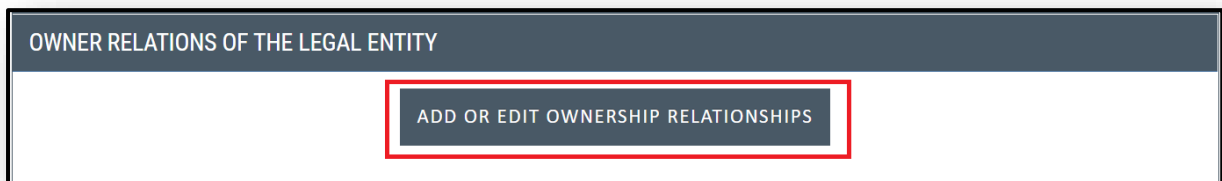
Instruction for providing data on ownership relations

Depending on the type of account selected when registering the user account as **ENTITY ACTING ON OWN BEHALF** or as **LEI AGENT**, some application windows presented in the instruction may have different content.

Entities that applying for an LEI are obligated to report their:

- **Direct Parent**, the legal entity's direct parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity and itself having an LEI,
- **Ultimate Parent**, the legal entity's direct or indirect parent within the meaning of the accounting regulations applicable to the parent, prepared consolidated financial statements which consolidate that legal entity and itself having an LEI. If it has no parent preparing consolidated financial statements which consolidate that legal entity, the direct parent may also be the ultimate parent, or
- Indicate that such entities **don't exist** or indicate **the reason why parent data may not be disclosed**.

To fill/update above mentioned data go to **MY ACCOUNT/MY DATA** and select **ADD OR EDIT THE RELATIONSHIPS**.



In a **DIRECT PARENT** window provide an answer - who is the Direct Parent of the entity applying for an LEI.

THE DIRECT PARENT

The direct parent is the legal entity's direct parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity.

The disclosure obligation only applies to the parent company itself having an LEI.

We declare that the direct parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

THE DIRECT OWNER OF THE ENTITY IS:

An individual or all entity owners are individuals

Only entity / legal entities which are not commercial companies or state-owned enterprises (eg Treasury, cooperatives, foundations, associations, religious associations)

Entity or entities, including commercial companies or state enterprises

Owners are not known

ONWARDS

After choosing one of the following options:

- An individual or all entity owners are individuals – when the parent entity is controlled by a **natural person(s)**,
- Only entity/legal entities which are not commercial companies or state-owned enterprises – when entity's owners are only e.g., Treasury, cooperatives, foundations, associations, religious associations,
- The owners are not known - when there is no known person controlling the entity (e.g., diversified shareholding)

and clicking **SAVE**, process of filling relationship data will be finished.

THE DIRECT PARENT

The direct parent is the legal entity's direct parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity.

The disclosure obligation only applies to the parent company itself having an LEI.

We declare that the direct parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

THE DIRECT OWNER OF THE ENTITY IS:

An individual or all entity owners are individuals

Only entity / legal entities which are not commercial companies or state-owned enterprises (eg Treasury, cooperatives, foundations, associations, religious associations)

Entity or entities, including commercial companies or state enterprises

Owners are not known

ONWARDS

In the registration form information **Reason to decline/no indication of the parent** will show as follow:

- **The direct parent is an individual or all entity owners are individuals**, if selected option was „An individual or all entity owners are individuals”,
- **None of the owners that are legal entities is a direct parent consolidating entity**, if selected option was „Only entity/legal entities which are not commercial companies or state-owned enterprises (e.g. Treasury, cooperatives, foundations, associations, religious associations”,
- **The owners are not known**, if selected option was „The owners are not known”.

The screenshot shows a web form titled "OWNER RELATIONS OF THE LEGAL ENTITY". It contains two main sections: "DIRECT PARENT" and "ULTIMATE PARENT". Each section has a "REASON TO DECLINE /NO INDICATION OF THE PARENT" field, which is highlighted with a red border. The text in this field is "The direct parent is an individual or all entity owners are individuals". At the bottom of the form, there is a button labeled "ADD OR EDIT THE RELATIONSHIP FORM".

If entity’s owner are commercial companies or state enterprises, select the below option:

- Entity or entities, including commercial companies or state enterprises

and click **ONWARDS**.

THE DIRECT PARENT

The direct parent is the legal entity's direct parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity.

The disclosure obligation only applies to the parent company itself having an LEI.

We declare that the direct parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

THE DIRECT OWNER OF THE ENTITY IS:

An individual or all entity owners are individuals

Only entity / legal entities which are not commercial companies or state-owned enterprises (eg Treasury, cooperatives, foundations, associations, religious associations)

Entity or entities, including commercial companies or state enterprises

Owners are not known

ONWARDS

At this stage information if **Direct Parent** exist should be provided – an entity which has direct control of the entity applying for an LEI and which consolidates that entity in the consolidated financial statements and with itself having an LEI. **IMPORTANT!** If entity that applying for an LEI is controlled but not consolidated by an entity that itself is controlled by an entity consolidating the entity applying for an LEI, the consolidating entity would be both direct and ultimate parent. In such situation information about Ultimate Parent should be provided at this stage.

Select answer:

- **YES, but the owner does not have an LEI or information about the direct parent cannot be disclosed to the public** – when there is **Direct Parent** but it is not possible to provide information about it, e.g.
 - Parent does not have an LEI,
 - Obstacles in the laws or regulations of a jurisdiction prevent providing or publishing this information,
 - The consent of the parent was necessary under the applicable legal framework and the parent did not consent or could not be contacted.
 - Binding legal commitments (other than the laws or regulations of a jurisdiction), such as articles governing the legal entity or a contract, prevent providing or publishing this information.
 - The child entity has sought to consult the parent entity about the reporting of the parent information but could not confirm the absence of detriment in a way that can appropriately prevent liability risks for the child entity.
 - The disclosure of this information would be detrimental to the legal entity or the relevant parent. This will include reasons generally accepted by public authorities in similar circumstances, based on a declaration by the entity.

Next, click the button **ONWARDS** and select the reason to decline/no indication of the parent. Click **Onwards**, then the window Direct Parent will appear.

THE DIRECT PARENT

The direct parent is the legal entity's direct parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity.
The disclosure obligation only applies to the parent company itself having an LEI.
We declare that the direct parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

IS THERE A DIRECT PARENT THAT IS A LEGAL ENTITY, WHICH HAS AN LEI - AN ENTITY WHICH HAS DIRECT CONTROL OF THE ENTITY APPLYING FOR AN LEI, WHICH CONSOLIDATES THE ENTITY APPLYING FOR AN LEI IN THE CONSOLIDATED FINANCIAL STATEMENTS?

YES, direct parent data may be disclosed

YES, but the owner does not have an LEI or information about the direct parent cannot be disclosed to the public, incl. for the following reasons (go on ONWARDS to select the appropriate reason). Obstacles in the laws or regulations of a jurisdiction prevent providing or publishing this information. The consent of the parent was necessary under the applicable legal framework and the parent did not consent or could not be contacted. Binding legal commitments (other than the laws or regulations of a jurisdiction), such as articles governing the legal entity or a contract, prevent providing or publishing this information. The child entity has sought to consult the parent entity about the reporting of the parent information but could not confirm the absence of detriment in a way that can appropriately prevent liability risks for the child entity. The disclosure of this information would be detrimental to the legal entity or the relevant parent. This will include reasons generally accepted by public authorities in similar circumstances, based on a declaration by the entity.

NO

BACK **ONWARDS**

THE DIRECT PARENT

The direct parent is the legal entity's direct parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity.
The disclosure obligation only applies to the parent company itself having an LEI.
We declare that the direct parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

Reason to decline /no indication of the parent

Proszę wybrać...

Proszę wybrać...

The parent has no LEI
Information about the parent cannot be disclosed to the public

BACK **ONWARDS**

- **No** – when **there is no** entity which consolidates the entity applying for an LEI in the consolidated financial statements. Click **ONWARDS**, then the window Ultimate Parent will appear where option **No** should be selected as well.

If entity that applying for an LEI has a Direct Parent and there is possibility to provide the data and will be able to provide consolidated financial statement and a Direct Parent has an LEI select below answer:

- Yes, direct parent have a LEI and his data may be disclosed

THE ULTIMATE PARENT

The ultimate parent is the legal entity's direct or indirect parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity, if it has no parent preparing consolidated financial statements which consolidate that legal entity; the direct parent may also be the ultimate parent. The disclosure obligation only applies to the parent company itself having an LEI.

We declare that the ultimate parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

IS THERE A LEGAL ENTITY OTHER THAN THE ENTITY IDENTIFIED IN QUESTION 1, WHICH HAS AN LEI, AND IS AN INDIRECT PARENT OF THE ENTITY APPLYING FOR AN LEI AND CONSOLIDATES THE ENTITY APPLYING FOR AN LEI IN THE CONSOLIDATED FINANCIAL STATEMENTS, WHICH PARENT HAS NO OTHER PARENT CONSOLIDATING THE ENTITY APPLYING FOR AN LEI?

YES, direct parent have a LEI and his data may be disclosed

YES, but the owner does not have an LEI or information about the ultimate parent cannot be disclosed to the public, incl. for the following reasons (go on ONWARDS to select the appropriate reason). Obstacles in the laws or regulations of a jurisdiction prevent providing or publishing this information. The consent of the parent was necessary under the applicable legal framework and the parent did not consent or could not be contacted. Binding legal commitments (other than the laws or regulations of a jurisdiction), such as articles governing the legal entity or a contract, prevent providing or publishing this information. The child entity has sought to consult the parent entity about the reporting of the parent information but could not confirm the absence of detriment in a way that can appropriately prevent liability risks for the child entity. The disclosure of this information would be detrimental to the legal entity or the relevant parent. This will include reasons generally accepted by public authorities in similar circumstances, based on a declaration by the entity.

NO

Click **ONWARDS** and provide the data of Direct Parent as below:

THE DIRECT PARENT

The direct parent is the legal entity's direct parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity.

The disclosure obligation only applies to the parent company itself having an LEI.

We declare that the direct parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

LEI of the parent

ACCOUNTING STANDARDS

RELATIONSHIP VALIDATION SOURCE

- LEI of the parent – obtain the information from website <https://search.gleif.org/#/search/>,
- Accounting standards – used by parent,

ACCOUNTING STANDARDS
<div style="background-color: #ADD8E6; padding: 2px;">Proszę wybrać...</div> US_GAAP - Generally Accepted Accounting Principles IFRS - International Financial Reporting Standards Other

- **Relationship validation source** – proof of consolidation, scan of **the last consolidated financial statement** or other documents if consolidated financial statement was not prepared yet **should be attached to the form** (MY ACCOUNT – MY DATA – UPLOAD FILE(S),

RELATIONSHIP VALIDATION SOURCE
<div style="background-color: #ADD8E6; padding: 2px;">Proszę wybrać...</div> Consolidated financial statements Supporting documents for the preparation of financial statements Contracts Other official documents

- **Accounting period** – the start and end dates of the accounting period which relates to the last consolidated financial statement of the parent company. The indication is mandatory if the date is known.

ACCOUNTING PERIOD	
Date of the beginning of the reporting period (YYYY-MM-DD)	The date of the ending of the reporting period (YYYY-MM-DD)

- **Relationship period** – indicate the date from which the relationship with the parent company was started. The indication is mandatory when the date is known.

RELATIONSHIP PERIOD

The date the relationship was established (YYYY-MM-DD)

BACK

ONWARDS

Next, click **Onwards**. The **Ultimate Parent** window will appear – the highest level legal entity other than indicated Direct Parent entity which consolidates the entity applying for an LEI in the consolidating financial statements and has no other parent.

THE ULTIMATE PARENT

The ultimate parent is the legal entity's direct or indirect parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity, if it has no parent preparing consolidated financial statements which consolidate that legal entity; the direct parent may also be the ultimate parent. The disclosure obligation only applies to the parent company itself having an LEI.

We declare that the ultimate parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

IS THERE A LEGAL ENTITY OTHER THAN THE ENTITY IDENTIFIED IN QUESTION 1, WHICH HAS AN LEI, AND IS AN INDIRECT PARENT OF THE ENTITY APPLYING FOR AN LEI AND CONSOLIDATES THE ENTITY APPLYING FOR AN LEI IN THE CONSOLIDATED FINANCIAL STATEMENTS, WHICH PARENT HAS NO OTHER PARENT CONSOLIDATING THE ENTITY APPLYING FOR AN LEI?

YES, ultimate parent have a LEI and his data may be disclosed

YES, but the owner does not have an LEI or information about the ultimate parent cannot be disclosed to the public, incl. for the following reasons (go on ONWARDS to select the appropriate reason). Obstacles in the laws or regulations of a jurisdiction prevent providing or publishing this information. The consent of the parent was necessary under the applicable legal framework and the parent did not consent or could not be contacted. Binding legal commitments (other than the laws or regulations of a jurisdiction), such as articles governing the legal entity or a contract, prevent providing or publishing this information. The child entity has sought to consult the parent entity about the reporting of the parent information but could not confirm the absence of detriment in a way that can appropriately prevent liability risks for the child entity. The disclosure of this information would be detrimental to the legal entity or the relevant parent. This will include reasons generally accepted by public authorities in similar circumstances, based on a declaration by the entity.

NO

BACK

ONWARDS

Select answer:

- **Yes, ultimate parent have a LEI and his data may be disclosed** – when there is entity that meets the definition of the Ultimate Parent and will be able to provide consolidated financial statement and itself having an LEI. **Then, click ONWARDS**, data should be completed in the same way as for Direct Parent.

- **YES, but the owner does not have an LEI or information about the ultimate parent cannot be disclosed to the public** – when there is **Ultimate Parent** but it is not possible to provide information about it, e.g.
 - Parent does not have an LEI,
 - Obstacles in the laws or regulations of a jurisdiction prevent providing or publishing this information,
 - The consent of the parent was necessary under the applicable legal framework and the parent did not consent or could not be contacted.
 - Binding legal commitments (other than the laws or regulations of a jurisdiction), such as articles governing the legal entity or a contract, prevent providing or publishing this information.
 - The child entity has sought to consult the parent entity about the reporting of the parent information but could not confirm the absence of detriment in a way that can appropriately prevent liability risks for the child entity.
 - The disclosure of this information would be detrimental to the legal entity or the relevant parent. This will include reasons generally accepted by public authorities in similar circumstances, based on a declaration by the entity.

THE ULTIMATE PARENT

The ultimate parent is the legal entity's direct or indirect parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity, if it has no parent preparing consolidated financial statements which consolidate that legal entity; the direct parent may also be the ultimate parent. The disclosure obligation only applies to the parent company itself having an LEI.

We declare that the ultimate parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

IS THERE A LEGAL ENTITY OTHER THAN THE ENTITY IDENTIFIED IN QUESTION 1, WHICH HAS AN LEI, AND IS AN INDIRECT PARENT OF THE ENTITY APPLYING FOR AN LEI AND CONSOLIDATES THE ENTITY APPLYING FOR AN LEI IN THE CONSOLIDATED FINANCIAL STATEMENTS, WHICH PARENT HAS NO OTHER PARENT CONSOLIDATING THE ENTITY APPLYING FOR AN LEI?

YES, ultimate parent have a LEI and his data may be disclosed

YES, but the owner does not have an LEI or information about the ultimate parent cannot be disclosed to the public, incl. for the following reasons (go on ONWARDS to select the appropriate reason). Obstacles in the laws or regulations of a jurisdiction prevent providing or publishing this information. The consent of the parent was necessary under the applicable legal framework and the parent did not consent or could not be contacted. Binding legal commitments (other than the laws or regulations of a jurisdiction), such as articles governing the legal entity or a contract, prevent providing or publishing this information. The child entity has sought to consult the parent entity about the reporting of the parent information but could not confirm the absence of detriment in a way that can appropriately prevent liability risks for the child entity. The disclosure of this information would be detrimental to the legal entity or the relevant parent. This will include reasons generally accepted by public authorities in similar circumstances, based on a declaration by the entity.

NO

BACK

ONWARDS

- Next, click the button **ONWARDS** and select the reason to decline/no indication of the parent. Click **SAVE**, system will automatically transfer you to the REGISTRATION AND UPDATE DATA FORM.

THE ULTIMATE PARENT

The ultimate parent is the legal entity's direct or indirect parent within the meaning of the accounting regulations applicable to the parent, preparing consolidated financial statements which consolidate that legal entity, if it has no parent preparing consolidated financial statements which consolidate that legal entity; the direct parent may also be the ultimate parent. The disclosure obligation only applies to the parent company itself having an LEI.

We declare that the ultimate parent (if indicated) has agreed to: 1) transferring its data to KDPW and publishing it by KDPW on its website, 2) for their submission by KDPW to GLEIF and ROC and their publication by GLEIF, and 3) for making them available by KDPW and GLEIF to other LOUs.

Reason to decline /no indication of the parent

Proszę wybrać...

Proszę wybrać...

The parent has no LEI

Information about the parent cannot be disclosed to the public

BACK

- **No** – when **there is no** entity other than **Ultimate Parent** preparing consolidated financial statements and consolidates the entity applying for an LEI. Click **SAVE**, system will automatically transfer to the REGISTRATION AND DATA UPDATE FORM.

After filling all information in the registration form use button **SAVE** at the end of the form, system will automatically transfer you to the tab **LEI code services/LEI code services as an Agent** with available options for submitting proper orders.