

Exhibit A to Deferred Prosecution Agreement with Banque Pictet & Cie SA

Certificate of Resolutions of the Board of Directors of Banque Pictet & Cie SA


We, Nicolas Pictet, Chairman of the Board of Directors (the “Board”) of Banque Pictet & Cie SA (“BPSA”), a limited company duly organized and existing under the laws of Switzerland, and Jessica Fluhr, Corporate Secretary of BPSA acting as Secretary of the Board, do hereby certify that the following is a complete and accurate copy of resolutions adopted by the Board of BPSA on 22 November 2023:

1. That the Board of BPSA:
 - a. has thoroughly reviewed and understands the Deferred Prosecution Agreement attached hereto, including the Criminal Information, Statement of Facts and Civil Forfeiture Complaint, attached respectively as Exhibits B, C, and D to the Deferred Prosecution Agreement;
 - b. has consulted with U.S. and Swiss legal counsel in connection with this matter, including with respect to BPSA’s rights, possible defenses, the relevant United States Sentencing Guidelines provisions, and the consequences of entering into the Deferred Prosecution Agreement;
 - c. is fully satisfied with its attorneys’ representation during all phases of the investigation and the resolution of this matter;
 - d. acknowledges the unanimous approval of the Deferred Prosecution Agreement by BPSA’s Board and its request that the Board vote to enter into the Deferred Prosecution Agreement;
 - e. has unanimously voted to enter into the Deferred Prosecution Agreement, including:
 - i. consenting to the filing of a one-count criminal information in the United States District Court for the Southern District of New York, charging BPSA with conspiring with others, including U.S. taxpayers, in violation of Title 18, United States Code, Section 371, to (1) defraud the United States and an agency thereof, to wit, the United States Internal Revenue Service, (2) to file false federal income tax returns in violation of Title 26, United States Code, Section 7206(1), and (3) to evade federal income taxes in violation of Title 26, United States Code, Section 7201;
 - ii. waiving indictment on this charge; and

- iii. to make payments totaling USD 122,959,391 as follows:
- a. to make a payment of restitution in the amount of USD 31,844,192 to the United States Internal Revenue Service, representing the approximate unpaid pecuniary loss to the United States as a result of the conduct described in the Statement of Facts;
 - b. to forfeit an amount of USD 52,164,201 to the United States Department of the Treasury for approximate fees earned by BPSA as a result of the conduct described in the Statement of Facts; and
 - c. to pay a penalty in the amount of USD 38,950,998 as directed by the United States Attorney for the Southern District of New York or the Tax Division of the United States Department of Justice.
2. That Marc Pictet, Group Managing Partner, and Jean-Philippe Nerfin, Group General Counsel, are hereby authorized each individually (i) to execute the Deferred Prosecution Agreement on behalf of BPSA substantially in such form as reviewed by the Board with such non-material changes they may approve; and (ii) to take, on behalf of BPSA, all actions and to approve and execute all forms, terms or provisions of any agreement and other documents as may be necessary or appropriate in order to carry out the foregoing; and
3. That David A. O’Neil and Aymeric Dumoulin, Debevoise & Plimpton LLP, and Sean Hecker, Kaplan Hecker & Fink LLP, are hereby authorized to sign the Deferred Prosecution Agreement in their capacity as BPSA’s U.S. counsel.

We further certify that the above resolutions have not been amended or revoked in any respect and remain in full force and effect.

IN WITNESS WHEREOF, we have executed this Certificate this 22 November 2023.



Nicolas Pictet
Chairman



Jessica Fluhr
Secretary