

## APPLICATION FORM

**This form duly completed should be sent to:-**

Atlantis Investment Management (Ireland) Limited,  
c/o Northern Trust International Fund Administration Services (Ireland) Limited,  
Transfer Agency Department,  
Georges Court,  
54-62 Townsend Street,  
Dublin 2,  
Ireland.  
Attn: Investor Services Department

Telephone: 353 1 434 5008

Facsimile: 353 1 542 2869

### PART I – APPLICATION DETAILS

**I/We, the undersigned, having received and read a copy of the prospectus of Atlantis International Umbrella Fund (the “Fund”), all relevant supplements thereto and the relevant sub-fund key investor information document(s), hereby apply for:**

Sub-fund	Number of Units	Monetary Amount	Amount in Words
Atlantis Japan Opportunities Fund USD			
Atlantis Japan Opportunities Fund GBP			
Atlantis Japan Opportunities Fund EUR			
Atlantis Asian Fund USD*			
Atlantis Asian Fund GBP*			
Atlantis Asian Fund EUR*			
Atlantis Asian Fund USD Class D			
Atlantis China Fund USD			
Atlantis China Fund HKD			
Atlantis China Healthcare Fund USD			

Atlantis China Healthcare Fund HKD			
*(Units in Atlantis Asian Fund's USD, GBP and EUR classes are only available for subscription by existing Unitholders who were invested in those classes as at 20 November 2012 unless the Directors, at their discretion, decide otherwise.)			

- (a) If payment is not being made in a sub-fund's base currency, please indicate clearly.
- (b) Any subscription proceeds paid in currencies other than the Base Currency of the relevant sub-fund or the designated currency of the relevant Unit Class will be converted into that currency at prevailing exchange rates. This foreign exchange transaction will be arranged by the Administrator at the cost and risk of the relevant investor.

I/We\* have instructed [Euroclear/Cedel/or name and address of Bank\*] to settle the telegraphic transfer for value by .....: -

(\* Please delete as appropriate)

All dealing instructions in relation to the Units in the Fund must be received before the time(s) specified in the Fund's prospectus and/or relevant sub-fund supplement as the case may be (together, the "Prospectus"). Dealing Instructions received after such times will generally be deemed to have been received for the next relevant dealing day.

**No redemption payment may be made until the original application form has been received and the Administrator is satisfied that all necessary anti-money laundering checks have been completed in full. Redemptions will not be processed on non-cleared/verified accounts**

Requests for redemption or distribution payments to be made by telegraphic transfer will be subject to bank charges. Such charges will normally be payable by the Unitholder although the Manager has the discretion to determine that these charges should be borne by the Fund or the relevant sub-fund.

By ticking the box opposite, I hereby consent to the provision of contract notes, statements and other reports, by secured or encrypted electronic transmission, which may be issued from time to time by the Administrator in respect of my holdings in the Fund.

**Method of Payment:**

Please remit payment to the following bank account:

	<b>FOR GBP SETTLEMENT</b>	<b>FOR EURO SETTLEMENT</b>	<b>FOR USD SETTLEMENT</b>	<b>FOR HKD SETTLEMENT</b>
<b>To:</b>	Barclays Bank PLC	Barclays Bank PLC		HSBC, Hong Kong
<b>Address:</b>	1 Churchill Place, London E14 5HP	1 Churchill Place, London E14 5HP		
<b>ABA/Sort Code:</b>				SWIFT: HSBCHKHCHKH
<b>Swift Code:</b>	BARCGB22	BARCGB22		
<b>Beneficiary Bank:</b>	The Northern Trust International Banking Corporation, New Jersey  Swift: (CNORUS33)	The Northern Trust International Banking Corporation, New Jersey  Swift: (CNORUS33)	The Northern Trust International Banking Corporation, New Jersey  Swift: (CNORUS33)	The Northern Trust International Banking Corporation, New Jersey  Swift: (CNORUS33)
<b>A/C Number</b>		56080488	FedwireABA:  026001122  CHIPS ABA: 0112	848160735001
<b>Beneficiary account name &amp; number:</b>	Atlantis International Umbrella Fund 607325-20019	Atlantis International Umbrella Fund 607333-20019	Atlantis International Umbrella Fund 179036-20010	Atlantis International Umbrella Fund 649178-20019
<b>Reference: Register number and/or order number</b>				

*Note: currency subscription settlement times are as follows:**GBP: 14:00 GMT**EURO: 14:00 GMT**USD: 17:00 GMT**HKD: 14:30 GMT -1 Day**Note: monies must come from the account of the investor.***Please specify your Ordering Institution details for subscriptions\***

Currency \_\_\_\_\_

Correspondent Bank \_\_\_\_\_

Swift/ABA \_\_\_\_\_

Account Number \_\_\_\_\_

**PART II – ACCOUNT OPENING DETAILS**

**(COMPLETE IN BLOCK LETTERS PLEASE)**

a) Please indicate whether you are an existing investor in the Fund and/or any of the Atlantis range of funds in Ireland (“Existing Investor”).

Yes:  No:

If you are an Existing Investor, please provide your account number:

b) Complete your full name and address below:

Please note that by completing this Application Form you are providing personal data to the Manager for the purposes of applying for units in the Fund. This data will be used, among others, for the purposes of client identification, administration, transfer agency, statistical analysis, market research and disclosure to the Manager, the Administrator, the Trustee and their respective delegates and agents. Your consent is required for the use of your personal data in “Part IV - Representations and Warranties” of this application form.

Title:	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Other <input type="checkbox"/>
Surname:	
Forename(s) in full:	
Nationality:	

Registered name (If not an individual e.g. company):	[Name of nominee contracted by the Manager to provide nominee services for investors*]
Registered address**:	
House number/name:	
Street:	
City/Town:	
Post Code:	
Country:	
Email Address:	
Tel No:	
Fax No:	

\*Please tick this box if you do not wish the nominee who has agreed to provide nominee services to investors to provide services to you on the terms specified in the Prospectus

\*\* This address should be the address of the registered holder e.g. the nominee’s address if Units are held by a nominee. In the case of individual applicants in their own name this address will appear on the share register and should therefore be a residential address. The applicant will be required to provide proof of this address in Section 4. PO Boxes or ‘care of’ addresses should not be provided.

<b>Intermediary Details</b>
<i>Name of Intermediary</i>
Correspondence Address Address Line 1 _____

Daytime Phone	
<i>Fax</i>	<i>Email</i>
<i>Total Front End Load</i>	<i>% Commission to be paid to agent</i>
<p><b>Note:</b> Any intermediary recorded above hereby confirms that they are complying with all necessary laws and regulations in entering or soliciting a third party to enter into this contract. In addition to verifying the source of funds, we are obliged to verify the identity of any intermediary located outside a country listed in Schedule E to the Guidance Notes issued by the Central Bank of Ireland as may be amended from time to time. Intermediaries falling into this category should supply the information detailed in “Money Laundering Verification B”. Unless this information is supplied units will not be registered by the Administrator.</p>	

**Joint Individual Applicant(s)**

Details of up to 3 additional holders may be added to the application. Please complete details in block capitals below.

<b>First additional applicant details</b>	
Surname:	
Forename(s) in full:	
Nationality:	
Address***:	
City/Town:	
Post Code:	
Country:	
If applicable, please specify the country issuing TIN:	

<b>Second additional applicant details</b>	
Surname:	
Forename(s) in full:	
Nationality:	
Address***:	
City/Town:	
Post Code:	
Country:	

<b>Third additional applicant details</b>	
Surname:	
Forename(s) in full:	
Nationality:	
Address***:	
City/Town:	
Post Code:	
Country:	

\*\*\* In the case of joint individual applicants, correspondence will be sent to the first named applicant.

### PART III REDEMPTION/DIVIDEND INSTRUCTIONS

Upon receipt of a redemption instruction or a dividend, pay proceeds to:

Name of Bank:	<input type="text"/>	Account Number:	<input type="text"/>
Account Name:	<input type="text"/>	Sort Code:	<input type="text"/>
Address:	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		

Please tick this box to reinvest any income by way of dividend from the Fund

**The present instruction shall apply to the relevant sub-fund and shall be valid until cancelled by me/us\* in writing. Joint Applicants acknowledge that they are also bound by these instructions.**

### PART IV - REPRESENTATIONS AND WARRANTIES

**Please read through the entirety of this Part carefully and complete the sections highlighted in bold at paragraphs 14, 23, 24, 28(a), 28(b), 30 and 35 as appropriate**

#### **General Representations**

1. I/We hereby agree to be bound by the Prospectus dated 19 December, 2012 together with the relevant Supplements and addenda thereto (as amended from time to time).
2. I/We confirm that I am/we are 18 years of age or over.
3. I/We having received and considered a copy of the Prospectus and the relevant Supplements thereto hereby confirm that this application is based solely on the Prospectus and the relevant Supplements thereto current at the date of this application together (where applicable) with the most recent annual report and accounts of the Fund and the sub-funds (if issued after such report and accounts) its most recent unaudited semi-annual report. We further confirm and declare that my/our application is made pursuant to the terms of this Application Form.
4. I/We hereby represent that I/we have regular access to the internet. I/We acknowledge that I/we have the choice of receiving the prospectus and the Key Investor Information Document (KIID) on paper and in electronic form by means of a website and hereby specifically consent to receiving the KIID in electronic form by way of accessing the latest version of the document online at [www.atlantis-investment.com](http://www.atlantis-investment.com) (or such other website address as may be notified to me/us from time to time). Alternatively, I/we may obtain a paper copy free of charge from the registered office of Atlantis Investment Management (Ireland) Limited. I/We acknowledge that the KIID will be available at "Literature" Section of the respective Sub-funds at <https://www.atlantis-investment.com/products/overview> and I/we hereby confirm that I/we have also been notified electronically of this website address and the place where on the website the KIID can be accessed.

I/We hereby acknowledge that I/we have received or accessed by electronic means and/or by paper the KIID prior to my/our investment in the relevant shares in any share class and/or sub-fund. I/We also confirm that I/we will access the KIID by electronic means and/or by paper before making any

subsequent and/or future subscriptions for Shares/Units in any share class and/or sub-fund. I/We confirm that I/we have read the KIID and that any future investments to any other sub-fund or share class of the Fund can also be transacted based on this confirmation.

My/our email address is \_\_\_\_\_

5. I/We agree that the issue and allotment to me/us of the Units is subject to the provisions of the Prospectus and the relevant Supplements thereto, that subscription for Units will be governed and construed in accordance with Irish law and I/we confirm that by subscribing for Units, I/we are not relying on any information or representation other than such as may be contained in the Prospectus and the relevant Supplements thereto.
6. I/We agree (i) to provide these representations, warranties and declarations to the Manager at such times as the Manager may request, and (ii) to provide on request such certifications, documents or other evidence as the Manager may reasonably require to substantiate such Representations, warranties and declarations. I/We\* agree that all representations, warranties and declarations which I/we\* make or give here will apply with respect to future acquisitions of Units as if repeated in full at the time of the future acquisition.
7. I/We agree to notify the Manager and/or Administrator immediately if I/we become aware that any of the representations is no longer accurate and complete in all respects and agree immediately either to sell or to tender to the Manager for redemption a sufficient number of Units to allow the representation to be made. I/We\* agree to indemnify the each of the Administrator and the Manager (on its own behalf and as agent of the Fund) and agree to keep each of them indemnified against any loss of any nature whatsoever arising to any of them as a result of any of a breach of any of the representations, warranties or declarations given by me/us\* in this Application Form.
8. I/We hereby undertake to observe and be bound by the provisions of the Trust Deed (as amended from time to time) constituting the Fund and apply to be entered in the Register of Shareholders as the holder/holders of the Units issued in relation to this application.
9. I/We have evaluated the risks and merits of an investment in Units. No oral representations have been made or oral information furnished to me/us or my/our advisors in connection with the purchase of Units that were in any way inconsistent with the Prospectus and the relevant Supplements thereto.
10. I/We have such knowledge and experience in business and financial matters that I/we am/are capable of evaluating the merits, and the risks, of an investment by me/us in the Units.
11. I/We understand that the tax disclosure set forth in the Prospectus and the relevant Supplements thereto is of a general nature and may not cover the jurisdiction in which I/we am/are subject to taxation and that the tax consequences of my/our purchase of Units depend on my/our individual circumstances.
12. I/We shall provide the Administrator and the Manager with any additional information which either of them may reasonably request in connection herewith and authorise them to disclose such information relating to this application to such persons as they consider appropriate.
13. I/We acknowledge the right of the Manager at any time to require the mandatory redemption of Units as provided in the Prospectus and the relevant Supplements thereto.
14. We declare that I/we am/are  or am/are not  (**tick the appropriate box**) a person (including an entity) that has discretionary authority or control with respect to the assets of the Fund or a person that provides investment advice with respect to Fund assets, or an "affiliate" of such a person. For purposes of this representation, an "affiliate" is any person controlling, controlled by or

under common control with the Fund or any of its investment adviser(s) (including the Manager, the Investment Manager, any Sub-Investment Manager or any Investment Adviser), including by reason of having the power to exercise a controlling influence over the management or policies of the Fund or its investment adviser(s) (including the Manager, the Investment Manager, any Sub-Investment Manager or any Investment Adviser).

15. I/We, if not a natural person, am/are duly organised, validly existing and in good standing under the laws of the jurisdiction in which I/we am/are organised and I/we have the power and authority to enter into and perform my/our obligations under this Application Form.
16. I/We am/are able to bear the economic risk of an investment in the Units, including, without limitation, the risk of loss of all or a part of my/our investment and the probable inability to sell or to transfer my/our Units for an indefinite period of time. I/we do not have an overall commitment to investments which are not readily marketable that is disproportionate to my/our net worth, and my/our investment in the Units will not cause such overall commitment to be excessive.
17. The Administrator and the Manager are each hereby authorised and instructed to accept and execute any instructions in respect of the Units to which this application relates given by me/us in written form, by facsimile or transmitted by any other approved electronic communication method (for example, SWIFT). If the instructions are given by me/us by facsimile I/we undertake to immediately confirm them in writing. I/We hereby agree to indemnify each of the Administrator and the Manager (on its own behalf and as agent of the Fund) and agree to keep each of them indemnified against any loss of any nature whatsoever arising to any of them as a result of any of them acting upon facsimile or electronic instructions. The Administrator and the Manager may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction or other instrument believed in good faith to be genuine or to be signed by properly authorised persons.
18. I/We acknowledge that the Trustee has established on behalf of the Fund, pursuant to an instruction from the Manager, a number of cash accounts in different currencies at umbrella level in the name of the Trustee for and on behalf of the Fund into which: (i) subscription monies, received from investors who have subscribed for Units, are deposited and held until those Units are issued on the relevant Dealing Day; (ii) redemption monies, due to investors who have redeemed Units, are deposited and held until paid to the relevant investors; and (iii) dividend payments owing to Unitholders are deposited and held until paid to such Unitholders (hereinafter referred to as "Umbrella Cash Accounts"). We acknowledge that all subscriptions, redemptions and dividends payable to or from a Sub-Fund are channeled and managed through Umbrella Cash Accounts.

I/We acknowledge that my/our subscription/redemption/dividend monies will be paid into an Umbrella Cash Account, that such monies will be treated as an asset of the relevant Sub-Fund and that I/we will not benefit from the application of any investor money protection rules and that I/we will be an unsecured creditor of the relevant Sub-Fund with respect to: (i) amounts subscribed for Units and held in an Umbrella Cash Account until such Units are issued to me/us on the relevant Dealing Day or (ii) redemption/dividend amounts to be paid and held in an Umbrella Cash Account until such amount is paid to me/us (whichever is applicable).

I/We acknowledge that in accordance with applicable anti money-laundering and terrorist financing requirements ("AML Requirements"), redemption monies or dividend payments shall not be paid on un-verified accounts. In the event that I/we fail to submit the necessary documentation requested by the Manager or its delegate as required by AML Requirements, redemption or dividend monies will be held in an Umbrella Cash Account and shall remain an asset of the relevant Sub-Fund and I/we will not benefit from the application of any investor money protection rules. In such circumstances, I/we acknowledge that I/we will be an unsecured creditor of the relevant Sub-Fund in respect of such redemption monies or dividend payments until such time as the relevant AML documentation required by the Manager or its delegate has



been received to its satisfaction and the redemption monies/dividend payments have been paid to me/us.

I/We acknowledge that in the event that the Fund or relevant Sub-Fund has insufficient assets to discharge its liabilities while my/our monies are held in an Umbrella Cash Account, there is no guarantee that the Fund or relevant Sub-Fund will have sufficient funds to pay unsecured creditors in full. I/We acknowledge that I/we have been advised by the Manager to ensure that all relevant documentation requested by the Manager or its delegate in order to comply with AML Requirements is submitted to the Manager or its delegate promptly on subscribing for Units.

I/We acknowledge that the following risks arise in relation to the operation of an Umbrella Cash Account:-

(i) in the event that subscription monies received and held in an Umbrella Cash Account are lost (including in the event of insolvency of the bank with which such monies are held) prior to the issue of Units to the relevant investor on the relevant Dealing Day, the relevant Sub-Fund may be obliged to make good any losses suffered by the investor (in its capacity as a general creditor of the Sub-Fund), in which case such loss will need to be discharged out of the assets of the relevant Sub-Fund and will therefore represent a diminution in net asset value per Unit for existing Unitholders of the relevant Sub-Fund;

(ii) in the event that redemption or dividend monies held in an Umbrella Cash Account are lost (including in the event of insolvency of the bank with which such monies are held) prior to payment to the relevant investor, the relevant Sub-Fund may be obliged to make good any losses suffered by the investor (in its capacity as a general creditor of the Sub-Fund), in which case such loss will need to be discharged out of the assets of the relevant Sub-Fund and will therefore represent a diminution in the net asset value per Unit for existing Unitholders of the relevant Sub-Fund;

(iii) in the event that the Fund or relevant Sub-Fund has insufficient assets to discharge its liabilities, there is no guarantee that the Sub-Fund or Fund will have sufficient funds to pay unsecured creditors in full. Investors who have forwarded subscription monies in advance of a Dealing Day and which are held in an Umbrella Cash Account, and investors due redemption / dividend monies which are held in an Umbrella Cash Account, will rank equally with all other unsecured creditors of the relevant Sub-Fund and will be entitled to a pro-rata share of monies which are made available to all unsecured creditors. In such circumstances: (i) the investor subscribing for Units may therefore not recover all monies originally paid into the Umbrella Cash Account in relation to the application for Units; and (ii) the redeeming investor entitled to redemption monies and the Unitholder entitled to a dividend payment may not recover all monies originally paid into the Umbrella Cash Account for onward transmission to that investor/Unitholder; and

(iv) in addition, investors should note that in the event that the Fund or relevant Sub-Fund has insufficient assets to discharge its liabilities, recovery of any amounts to which a relevant Sub-Fund is entitled, but which may have been used by other insolvent Sub-Funds as a result of the operation of the Umbrella Cash Account(s), will be subject to the principles of Irish trust law and the terms of the operational procedures for the Umbrella Cash Accounts. There may be delays in effecting and/or disputes as to the recovery of such amounts, and the insolvent Sub-Fund may have insufficient funds to repay amounts due to the relevant Sub-Fund.

19. I/We acknowledge that a Sub-Fund may temporarily borrow an amount equal to an investor's subscription monies, subject to that Sub-Fund's borrowing limits, and repay such borrowings once those monies have been received. In the event of any delay in the settlement of the investor's subscription monies, I/we acknowledge that the Manager reserves the right to charge that Unitholder for any interest or other costs incurred by the Sub-Fund as a result of this borrowing. I/We also acknowledge that if the Unitholder fails to reimburse the Sub-Fund for those charges,

the Manager will have the right to sell all or part of the investor's holding of Units in the Sub-Fund in order to meet those charges and/or to pursue the investor for such charges.

20. I/We acknowledge that the Manager reserves the right to reverse any allotment of Units in the event of a failure by an investor to settle subscription monies on a timely basis. In such circumstances, the Manager shall compulsorily redeem any Units issued and the investor shall be liable for any loss suffered by the Sub-Fund(s) in the event that the redemption proceeds are less than the amount originally subscribed for. I/We also acknowledge that an investor shall not be entitled to any profit arising such a redemption of Units in the event that the redemption proceeds are worth more than the amount original subscribed for.
21. I/We acknowledge that due to AML requirements operating within their respective jurisdictions, the Administrator and the Manager (as the case may be) may require further identification of the applicant(s) before the application can be processed and the Administrator and the Manager (on its own behalf and as agent of the Fund) shall be held harmless and indemnified against any loss arising as a result of a failure to process the application if such information has been required by the parties referred to and has not been provided by me/us or has been provided in incomplete form.
22. I/We request that the Units issued pursuant to this application are registered in the name(s) and address set out below.
23. I/We hereby accept such lesser number of Units, if any, then may be specified above in respect of which this application may be accepted.
24. All documentation provided by you will be retained for such period of time as may be required by Irish law, but for not less than five years (or such other period of time as might be hereinafter prescribed) after the period of investment has ended.

#### **Joint Applicant Representation**

25. *(In respect of joint applicants only)* we direct that on the death of one of us the Units for which we hereby apply be held in the name of and to the order of the survivor or survivors of us or the executor or administrator of the last of such survivor or survivors.

#### **U.S Representations**

26. Please tick either (a) or (b) below:
  - (a)  I/We hereby certify that I am/we are a U.S. Person (as defined as in the Prospectus) and that I/we have completed and submitted the Supplemental Disclosure Statement for U.S. Persons and U.S. Taxpayers available from the Administrator.
  - (b)  I/We hereby certify that I am/we are not a U.S. Person (as defined as in the Prospectus). I/We further certify that the Units are not being acquired for the benefit of, directly or indirectly, any U.S. Person  
and that I/we will not, subject to the conditions set forth in the Prospectus, sell or offer to sell or transfer Units in the United States or to or for the benefit of a U.S. Person.
27. I/We will hold Units on behalf of a U.S. Taxpayer (as defined as in the Prospectus) (**please tick the appropriate box**)  
Yes  No

If the “yes” box is ticked, I/we have also reviewed the disclosures relating to U.S. taxation set forth in the Supplemental Disclosure Statement for U.S. Persons and U.S. Taxpayers available from the Administrator, and I/we understand the U.S. tax consequences of such an investment. I/We agree to provide the Manager with such additional tax information as it may from time to time request. Note: U.S. Taxpayers must complete and return a properly executed and appropriate IRS Form W-9 certifying as to their U.S. tax status. Blank forms are available from the IRS website at [www.irs.gov.com](http://www.irs.gov.com).

28. I/We understand (a) that the Fund has not been and will not be registered under the U.S. Investment Company Act of 1940, as amended (“1940 Act”), (b) that the Units have not been registered and will not be registered under the U.S. Securities Act of 1933, as amended (“1933 Act”), and (c) that the Units have not been qualified under the securities laws of any state of the United States and, absent approval by the Directors and except as permitted under the 1933 Act, the 1940 Act and any applicable state securities laws, the Units may not be offered, sold or transferred in the United States or to or for the benefit of, directly or indirectly, any U.S. Person.
29. If I am/we are a commodity pool, my/our investment is directed by an entity which is (i) not required to be registered in any capacity with the U.S. Commodity Futures Trading Commission (“CFTC”) or to be a member of the National Futures Association (“NFA”), (ii) exempt from such registration or (iii) duly registered with the CFTC in an appropriate capacity or capacities and is a member in good standing of the NFA.
30. I/We represent and warrant that I/we will not enter into a swap, structured note or other derivative instrument, the return from which is based in whole or in part on the return with respect to the Fund or my/our Units (a “Swap”) with a counterparty or counterparties (each, a “Counterparty”), such that the Counterparty would be deemed to be: (i) a beneficial owner of Units for purposes of the 1940 Act; (ii) a beneficial owner of Units for purposes of the U.S. Commodity Exchange Act of 1936, as amended, or the rules of the CFTC; (iii) an offeree or purchaser of Units for purposes of the 1933 Act; (iv) a client of the Investment Manager for purposes of the U.S. Investment Advisers Act of 1940, as amended; (v) a purchaser of Units for purposes of the U.S. Securities Exchange Act of 1934, as amended (including, without limitation, the anti-fraud rules thereunder); or (vi) a holder of Units who is a Benefit Plan Investor.
31. (a) I/we declare that the entity hereby subscribing for Units is  or is not  (**tick the appropriate box**) a Benefit Plan Investor (as defined as in the Prospectus) or investing on behalf of or with any assets of a Benefit Plan Investor. (*Benefit Plan Investors must contact the administrator.*)
- (b) I/we declare that the entity hereby subscribing for Units is  or is not  (**tick the appropriate box**) an entity whose underlying assets include plan assets by reason of a plan’s investment in the entity. If the answer to the above question is “yes”, please indicate the maximum percentage of the entity’s assets it is anticipated might constitute the assets of Benefit Plan Investors during the period of my/our investment: \_\_\_\_\_%
- (c) I/We agree to notify the Administrator within five calendar days in writing if I/we know or believe that the percentage stated above has been or is likely to be exceeded.
- (d) If I/we am/are a Benefit Plan Investor, or am/are acting on behalf of or investing with any assets of a Benefit Plan Investor or a governmental plan or non-electing church plan, then, to the extent applicable,
- i. I am/we are aware of and have taken into consideration the diversification requirements and other fiduciary duties under Section 404(a)(1) of the U.S. Employee Retirement Income Security Act of 1974, as amended (“ERISA”) or other similar applicable law;

- ii. I/we have concluded that my/our proposed investment in the Fund is a prudent one;
- iii. the fiduciary or other person signing the Application Form is independent of the investment adviser(s) to the Fund, the Manager, the Investment Manager, any Sub-Investment Manager, any Investment Adviser or any intermediaries who have marketing agreements with the Manager on behalf of the Fund and any of its affiliates, and has not relied upon any investment advice or recommendation of any such person as a basis for the decision to invest in the Fund;
- iv. this subscription and the investment contemplated hereby are in accordance with all requirements applicable under my/our governing instruments and under ERISA, the U.S. Internal Revenue Code of 1986, as amended (the “Code”) and/or other similar applicable law;
- v. I/we represent and warrant that my/our acquisition and holding of Units does not and will not constitute or result in a non-exempt prohibited transaction under ERISA or Code Section 4975, or a violation of any similar applicable law; and
- vi. I/we acknowledge and agree that none of the Manager, the Investment Manager, any Sub-Investment Manager or any Investment Adviser shall be a “fiduciary” (within the meaning of Section 3(21) of ERISA, Section 4975 of the Code, or other substantively similar law) with respect to any of assets of the plan by reason of my/our investment in the Fund.

**Hong Kong Representations**

I/We understand that the contents of the Prospectus have not been registered with the Registrar of Companies in Hong Kong, nor have its contents been reviewed by any regulatory authority in Hong Kong, and that Units may not be offered or sold in Hong Kong other than to “professional investors” as defined in the Securities and Futures Ordinance of Hong Kong.

**32. Please tick either (a) or (b) below:**

(a)  I/We hereby certify that I am/we are resident or established in Hong Kong and that I/we have completed and submitted the Supplemental Professional Investor Disclosure Statement for Hong Kong persons available from the Administrator.

(b)  I/We hereby certify that I am/we are not resident or established in Hong Kong. I/We further certify that the Units are not being acquired for the benefit of, directly or indirectly, any person resident or established in Hong Kong and that I /we will not, sell or offer to sell or transfer Units in Hong Kong or to or forth the benefit or a person resident or established in Hong Kong.

**Indemnity**

33. I/We understand the meaning and legal consequences of the representations, warranties, agreements, covenants and confirmations set out herein and that the Manager on behalf of the Fund is relying thereon. I/We agree to indemnify and hold harmless the Fund, the Manager, the Investment Manager, any Sub-Investment Manager, any Investment Adviser, the Administrator and their respective directors, officers and employees against any loss, liability, cost or expense (including without limitation attorneys’ fees, taxes, and penalties) which may result directly or indirectly, from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any other document delivered by me/us to the Manager or the Administrator. Without limiting the generality of the foregoing, I/we understand and acknowledge that the Manager on behalf of the Fund is relying upon the representations and warranties in determining whether the offering is eligible for exemption from the registration requirements under the 1933 Act, in determining whether the Fund will remain excepted from the definition of “investment company” under the 1940 Act and in determining whether to accept the subscription

tendered hereby. I/we further understand that the Manager, the Investment Manager, any Sub-Investment Manager and any Investment Adviser are relying upon the representations and warranties to determine their status with relevant securities and other regulators.

### **General Data Protection Regulations (“GDPR”) requirements**

34. In signing this application form, I/we acknowledge that I/we, effective from 25 May 2018 (GDPR’s effective date), my/our personal data may be processed by the Manager or the Administrator<sup>1</sup> (or any of their affiliates, agents, employees, delegates or sub-contractors) for the following purposes:
- to facilitate the opening of my/our account with the Fund, the management and administration of my/our holdings in the Fund and any related account on an on-going basis (the “**Services**”) which are necessary for the performance of my/our contract with the Fund, including without limitation the processing of redemption, conversion, transfer and additional subscription requests and the payment of distributions;
  - in order to carry out anti-money laundering checks and related actions which the Manager considers appropriate to meet any legal obligations imposed on the Fund relating to, or the processing in the public interest or to pursue the Fund’s legitimate interests in relation to, the prevention of fraud, money laundering, terrorist financing, bribery, corruption, tax evasion and to prevent the provision of financial and other services to persons who may be subject to economic or trade sanctions, on an on-going basis, in accordance with the Manager’s and the Administrator’s anti-money laundering procedures;
  - to report tax related information to tax authorities in order to comply with a legal obligation;
  - to monitor and record calls and electronic communications for (i) processing and verification of instructions, (ii) investigation and fraud prevention purposes, (iii) for crime detection, prevention, investigation and prosecution, (iv) to enforce or defend the Fund and its affiliates', itself or through third parties to whom it delegates such responsibilities or rights in order to comply with any legal obligation imposed on the Fund, (v) to pursue the Fund’s legitimate interests in relation to such matters or (vi) where the processing is in the public interest;
  - to disclose information to other third parties such as service providers of the Fund, auditors, regulatory authorities and technology providers in order to comply with any legal obligation imposed on the Fund or in order to pursue the legitimate interests of the Fund;
  - to monitor and record calls for quality, business analysis, training and related purposes in order to pursue the legitimate interests of the Fund to improve its service delivery;
  - to update and maintain records and fee calculation;
  - to retain AML and other records of individuals to assist with the subsequent screening of them by the Administrator including in relation to other funds or clients of the Administrator in pursuance of the Administrator’s and its clients’ legitimate interests;
  - and which are necessary to comply with the Fund or the Administrator’s legal obligations and/or which are necessary for the Fund or the Administrator’s legitimate interests indicated above

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<sup>1</sup> Currently Northern Trust International Fund Administration Services (Ireland) Limited provides transfer agency services for the Fund.

and/or the processing is in the public interest.

**Recipients of Data and International Transfer of Data**

35. I/we acknowledge that the Manager may disclose my/our personal information as follows:
- to its service providers, including the Administrator, and their affiliates, and other third party service providers engaged by the Manager in order to process the data for the above mentioned purposes;
  - to competent authorities (including tax authorities), courts and bodies as required by law or requested or to affiliates for internal investigations and reporting; and

The disclosure of personal information to the third parties set out above may involve the transfer of data to the USA and other jurisdictions outside the European Economic Area (“**EEA**”) in accordance with the requirements of the GDPR. Such countries may not have the same data protection laws as my/our jurisdiction. The Fund has authorised the Administrator as its agent to put in place Standard Contractual Clauses with relevant parties to whom personal data will be transferred.

**Retention period**

36. I/we acknowledge that the Manager and the Administrator will retain my/our personal information for as long as required for the Manager or the Administrator to perform the Services or perform investigations in relation to same depending on whether additional legal/regulatory obligations mandate that the Manager retains my/our personal information.

**Data Subject Rights**

37. I/we acknowledge that I/we have the following rights, in certain circumstances, in relation to my/our personal information:
- Right to access my/our personal information.
  - Right to rectify my/our personal information.
  - Right to restrict the use of my/our personal information (in certain specific circumstances).
  - Right to request that my/our personal information is erased (in certain specific circumstances).
  - Right to object to processing of my/our personal information (in certain specific circumstances).
  - Right to data portability (in certain specific circumstances).

Where the Manager or the Administrator requires my/our personal information to comply with AML or other legal requirements, failure to provide this information means the Manager may not be able to accept me/us as an investor in the Fund.

38. I/we acknowledge that I/we have the right to lodge a complaint with a supervisory authority in the EU Member State of my/our habitual residence or place of work or in the place of the alleged infringement if I/we consider that the processing of personal data relating to me/us carried out by the Manager or its service providers infringes the GDPR.

39. I/we acknowledge that I/we will contact the Manager or the Administrator if we have further questions on GDPR.

**Foreign Account Tax Compliance Act (FATCA) and OECD Common Reporting Standard (CRS)**

39. I/We acknowledge that the Fund intends to take such steps as may be required to satisfy any obligations imposed by either (i) the Foreign Account Tax Compliance Act (“FATCA”) regulations, (ii) any provisions imposed under Irish law arising from the inter-governmental agreement between the Government of the United States of America and the Government of Ireland (“IGA”), or (iii) the OECD Common Reporting Standard (“CRS”) for Automatic Exchange of Financial Account Information so as to ensure compliance or deemed compliance (as the case may be) therewith.

I/We agree to provide to the Administrator the necessary FATCA/CRS declarations, confirmations and/or classifications at such times as each of them may request and furthermore provide any supporting certificates or documents as each of them may reasonably require in connection with this investment by reason of the FATCA regulations, the IGA or CRS as described above, or otherwise. For more information on these requirements, please refer to Part VI – FATCA and CRS.

Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify the Administrator immediately of any such change and further agree to immediately take such action as the Administrator may direct, including where appropriate, redemption of our Units in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the Fund, Manager, Investment Manager or the Administrator (as applicable). If relevant, I/we agree to notify the Administrator of any change to my/our tax residency status. I/we hereby also agree to indemnify and keep indemnified the Fund, Manager, Investment Manager and/or Administrator against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly as a result of a failure to meet our obligations pursuant to this section or failure to provide such information which has been requested by the Administrator and has not been provided by me/us, and from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to the Administrator.

I/We further acknowledge that a failure to comply with the foregoing obligations or failure to provide the necessary information required may result in the compulsory redemption of our entire holding in the Fund, and that the Manager and/or Custodian are authorized to hold back from redemption proceeds or other distributions to me/us such amount as is sufficient after the deduction of any redemption charges to discharge any such liability and I/we shall indemnify and keep indemnified the Fund, Manager and/or Custodian against any loss suffered by them or other Unitholders in the Fund in connection with any obligation or liability to so deduct, withhold or account.

**Anti-money Laundering (AML) requirements**

I/We acknowledge that any failure to provide complete verification documentation at the account opening stage will result in my/our account being put on hold for both redemptions and distribution payments pending receipt of the outstanding documentation. Where such documentation remains outstanding for a maximum of 120 days from the date of the initial subscription, I/We acknowledge that I/we may be classified as non-compliant investor.

I/We acknowledge that any failure to provide complete verification documentation upon request at any other stage will result in my/our account being put on hold for both redemptions and distribution payments pending receipt of the outstanding documentation. Where such documentation remains outstanding for a maximum of 120 days, I/We acknowledge that I/we may be classified as a non-compliant legacy investor.

I/We acknowledge that the Manager and/or the Administrator have the right to discontinue the business relationship with me/us upon my/our being classified as a non-compliant investor or a non-compliant legacy investor.

### **General Data Protection Regulation (“GDPR”) requirements**

As per the implementation of GDPR effective from 25 May 2018, please be noted that your personal data may be processed by the Fund or the Administrator<sup>2</sup> (or any of their affiliates, agents, employees, delegates or sub-contractors) for the following purposes:

- to facilitate the opening of your account with the Fund, the management and administration of your holdings in the Fund and any related account on an on-going basis (the “**Services**”) which are necessary for the performance of your contract with the Fund, including without limitation the processing of redemption, conversion, transfer and additional subscription requests and the payment of distributions;
- in order to carry out anti-money laundering checks and related actions which the Fund considers appropriate to meet any legal obligations imposed on the Fund relating to, or the processing in the public interest or to pursue the Fund’s legitimate interests in relation to, the prevention of fraud, money laundering, terrorist financing, bribery, corruption, tax evasion and to prevent the provision of financial and other services to persons who may be subject to economic or trade sanctions, on an on-going basis, in accordance with the Fund and the Administrator’s anti-money laundering procedures;
- to report tax related information to tax authorities in order to comply with a legal obligation;
- to monitor and record calls and electronic communications for (i) processing and verification of instructions, (ii) investigation and fraud prevention purposes, (iii) for crime detection, prevention, investigation and prosecution, (iv) to enforce or defend the Fund and its affiliates’, itself or through third parties to whom it delegates such responsibilities or rights in order to comply with any legal obligation imposed on the Fund, (v) to pursue the Fund’s legitimate interests in relation to such matters or (vi) where the processing is in the public interest;
- to disclose information to other third parties such as service providers of the Fund, auditors, regulatory authorities and technology providers in order to comply with any legal obligation imposed on the Fund or in order to pursue the legitimate interests of the Fund;
- to monitor and record calls for quality, business analysis, training and related purposes in order to pursue the legitimate interests of the Fund to improve its service delivery;
- to update and maintain records and fee calculation;
- to retain AML and other records of individuals to assist with the subsequent screening of them by the Administrator including in relation to other funds or clients of the Administrator in pursuance of the Administrator’s and its clients’ legitimate interests;
- and which are necessary to comply with the Fund or the Administrator’s legal obligations and/or which are necessary for the Fund or the Administrator’s legitimate interests indicated above and/or the processing is in the public interest.

### **Recipients of Data and International Transfer of Data**

The Fund may disclose your personal information as follows:

- to its service providers, including the Administrator, and their affiliates, and other third party service providers engaged by the Fund in order to process the data for the above mentioned purposes;

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<sup>2</sup> Currently Northern Trust International Fund Administration Services (Ireland) Limited is providing transfer agency services for the Fund.



- to competent authorities (including tax authorities), courts and bodies as required by law or requested or to affiliates for internal investigations and reporting; and

The disclosure of personal information to the third parties set out above may involve the transfer of data to the USA and other jurisdictions outside the European Economic Area (EEA) in accordance with the requirements of the GDPR. Such countries may not have the same data protection laws as your jurisdiction. The Fund has authorised the Administrator as its agent to put in place Standard Contractual Clauses with relevant parties to whom personal data will be transferred.

### **Retention period**

The Fund and the Administrator will retain your personal information for as long as required for the Fund or the Administrator to perform the Services or perform investigations in relation to same depending on whether additional legal/regulatory obligations mandate that the Fund retains your personal information.

### **Data Subject Rights**

You have the following rights, in certain circumstances, in relation to your personal information:

- Right to access your personal information.
- Right to rectify your personal information.
- Right to restrict the use of your personal information (in certain specific circumstances).
- Right to request that your personal information is erased (in certain specific circumstances).
- Right to object to processing of your personal information (in certain specific circumstances).
- Right to data portability (in certain specific circumstances).

Where the Fund or the Administrator requires your personal information to comply with AML or other legal requirements, failure to provide this information means the Fund may not be able to accept you as an investor in the Fund.

You have the right to lodge a complaint with a supervisory authority in the EU Member State of your habitual residence or place of work or in the place of the alleged infringement if you consider that the processing of personal data relating to you carried out by the Fund or its service providers infringes the GDPR.

## Declaration of residence outside Ireland

Applicants resident outside Ireland are required by the Irish Revenue Commissioners to make the following declaration which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of shares/units. Terms used in this declaration are defined in the Prospectus.

### Declaration on own behalf

I/we\* declare that I am/we are\* applying for the shares/units on my own/our own behalf/on behalf of a company\* and that I am/we are/the company\* is entitled to the shares/units in respect of which this declaration is made and that

- I am/we are/the company is\* not currently resident or ordinarily resident in Ireland, and
- should I/we/the company\* become resident in Ireland I will/we will\* so inform you, in writing, accordingly.

\*Delete as appropriate

Name and address of applicant: \_\_\_\_\_  
\_\_\_\_\_

Signature of applicant or authorised signatory: \_\_\_\_\_ (declarant)

Capacity of authorised signatory (if applicable): \_\_\_\_\_ Date: \_\_\_\_\_

Joint applicants:

Names \_\_\_\_\_ Signatures \_\_\_\_\_  
\_\_\_\_\_

*An applicant who qualifies under Section 739D(6) of the Taxes Consolidation Act, 1997 as an Exempt Irish Investor (as defined in the Prospectus) should contact the Administrator in order to request and complete the relevant declaration form*

*see notes overleaf*

## **IMPORTANT NOTES**

1. Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
2. To be valid, the application form (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the applicant. Where there is more than one applicant, each person must sign. If the applicant is a company, it must be signed by the company secretary or another authorised officer.
3. If the application form (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.
4. "Intermediary" means a person who: (a) carries on a business which consists of, or includes, the receipt of payments from an investment undertaking resident in Ireland on behalf of other persons, or (b) hold units in an investment undertaking on behalf of other persons.

The Fund is regulated in Ireland by the Central Bank of Ireland.

## Additional Information from Irish Residents

### Return of Values (Investment Undertaking) Regulations 2013

The Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013) (the “Regulations”) requires certain Irish Investment Undertakings to make annual returns to the Irish Revenue Commissioners of the value of the investments in a tax year held by certain unit holders.

**In order to satisfy the Regulations, the Manager must collect the following additional information from any applicants<sup>4</sup> which are Irish Resident or Ordinarily Resident in Ireland (that are not excepted unit holders within the meaning of the Regulations):**

<b>Tax Identification Number (TIN) / PPS Number<sup>5</sup></b>	
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**Any one of the following additional documents are required to verify the TIN or PPS Number (either a copy or the original is sufficient)**

P60  
P45  
P21 Balancing Statement  
Payslip (where employer is identified by name or tax number)  
Drug Payment Scheme Card  
European Health Insurance Card  
Tax Assessment  
Tax Return Form  
PAYE Notice of Tax Credits  
Child Benefit Award Letter /Book  
Pension Book  
Social Services Card  
Public Services Card

**In addition, any printed documentation issued by the Revenue Commissioners or by the Department of Social Protection which contain your name, address and tax reference number will also be acceptable. In the case of joint account holders, the additional documentation is required for each applicant.**

*Your personal information will be handled by the Administrator or its duly appointed delegates as Data Processor for the Fund in accordance with the Data Protection Acts 1988 to 2003. Your information provided herein will be processed for the purposes of complying with the Return of Values (Investment Undertakings) Regulations 2013 and this may include disclosure to the Irish Revenue Commissioners.*

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<sup>5</sup> A PPS Number is required if the relevant applicant is an individual.

## Due Diligence Documentation

**Due Diligence Documentary Requirements in accordance with The Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010 (The ‘CJA 2010’) as amended and updated by The Criminal Justice Act 2013 (The ‘CJA 2013’).**

### 1. Guide to completing this form.

**Part I-** This section must be completed by all applicants.

**Part II-** Please provide the due diligence documentation outlined in this section.

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### 2. Certification of Documents – Required for High Risk countries

Certified copies of personal identification documents and corporate documentation are required for certain identified investors. Documents must be a ‘certified true copy of original’.

In terms of certifying a document as a true copy, certification means that there is an original signature on the document from a suitable person.

Suitable persons include:

- An authorised signatory of a Regulated Financial Institution or Credit Institution.
- An authorised signatory of a Financial Adviser.
- A Justice of the Peace.
- A Notary Public or Practising Solicitor.
- A Practising Chartered or Certified Public Accountant.
- Medical Professional
- A person authorised to sign on behalf of an Embassy or a Consul.
- A Police Officer.

Certification of each document should include:

- A signed statement confirming that this document is a true and accurate copy of the original document as seen by the person certifying the document.
- The name (in block capitals), occupation and contact details (address, telephone number and email address) of the person certifying the document, as a true copy of the original document.
- The date of certification of the document, as a true copy of the original document.

**Note 1:** Where the document, being certified as a true copy of the original document, contains a photograph, the person certifying the document as a true copy should also confirm that this is a true likeness of the person named in the document.

**Note 2:** The document being provided as a true and accurate copy of the original document must include a wet ink signature of the person certifying the document as a true and accurate copy of the original document (i.e. no scanned or photocopied copies of the document being certified as a true copy of the original document, can be accepted).

**Note 3:** For multiple page documents, the certifier should sign or initial each page of the copy and confirm on the first or last page of the document the actual number of pages in the document.

**Note 4:** Where available, the statement of certification as a true copy of the sighted original should be accompanied by the professional stamp or seal of the certifier.

**Note 5:** When certifying documents as true copies, the certifier should not be a close family member of, or have any apparent or potential conflicts of interest with, the investor.

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### 3. English Translations

Where due diligence documents are provided in a language other than English, the prospective investor should, at the same time, provide a relevant extract translated by an independent source confirming also the adequacy of the foreign language documents.

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**Due Diligence Documentation- Investor Type**

**Part I – All Investors**

**Please tick investor type below (Please note, investor type indicates the documents required to open account):**

- |   |                          |                                   |                          |
|---|--------------------------|-----------------------------------|--------------------------|
| Private/ Unlisted Company                 | <input type="checkbox"/> | Charities                         | <input type="checkbox"/> |
| Partnership                               | <input type="checkbox"/> | Trusts/ Foundations               | <input type="checkbox"/> |
| Listed Company                            | <input type="checkbox"/> | Collective Investment Scheme/Fund | <input type="checkbox"/> |
| Subsidiary of a Listed Company            | <input type="checkbox"/> | School, college or university     | <input type="checkbox"/> |
| Regulated Credit or Financial Institution | <input type="checkbox"/> | Pension Schemes                   | <input type="checkbox"/> |
| Nominee Company                           | <input type="checkbox"/> | Trade Unions                      | <input type="checkbox"/> |
| Government Body or Public Authority       | <input type="checkbox"/> | Church                            | <input type="checkbox"/> |
| Individual                                | <input type="checkbox"/> | Other- Please specify: _____      | <input type="checkbox"/> |

Please confirm whether you are a Politically Exposed Person

*A Politically Exposed Person ('PEP') means an individual (or family member or close associate of such individual) who is, or has, at any time in the preceding 12 months, been entrusted with a prominent public function.*

**Due Diligence Documentation- Leverage Across Investments**

I hereby authorize NTIFASIL (the administrator) to leverage the due diligence documentation provided for the purposes of compliance with applicable regulatory requirements across all investments which I currently hold/ may hold in the future across all funds which are administered by NTIFASIL

**Due Diligence Documentation- Ultimate Beneficial Owner**

Ultimate Beneficial Owners are individuals who directly or indirectly hold ownership of 25% or more of the shares or voting rights in an entity, or otherwise exercise control over the management of the entity. **The Ultimate Beneficial Owner section must be completed. Non-completion could delay acceptance of subscription.**

\* In cases where shareholder(s) are entities with over 25% ownership or control, please provide the details of Individual(s) who hold beneficial ownership over 25%.

Please complete the below:

Name	Address	% Ownership	Nationality	Date of Birth

**Note:** If there is/ are no Individual(s) with a beneficial interest of 25% or more (either directly or indirectly) of the shares or voting rights of the entity, or anyone that otherwise exercises control of the entity (where applicable), please check the box.

Declaration - I/We declare that the information contained in this form and the attached documentation, if any, is true and accurate to the best of my/our knowledge and belief.

Signature 1 \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_

Signature 2 \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_

## Related Person Detail

Full names of all Related Persons:

- In the case of a company, Related Persons means the directors.
- In the case of a Partnership, Related Persons means the partners.
- In the case of a limited liability company (LLC), Related Persons means the managing members.
- In the case of a trust, foundation or similar entity, Related Persons means the trustees.
- In the case of a charity/government body/ university/ school/ college/ club/ society, Related Persons means the authorising officers/ board members/ officials.

1. _____	2. _____
3. _____	4. _____
5. _____	6. _____
7. _____	8. _____
9. _____	10. _____
11. _____	12. _____

## Due Diligence Documentation- Requirements

### **Part II- Due Diligence Requirements**

Outlined below is guidance on the documentation which the Fund/ICAV/ Manager & Northern Trust (as Administrator) will require when undertaking due diligence to establish the identity of an investor and verify same to the extent warranted by risk.

**The Fund/ICAV/ Manager & Administrator hereby reserves the right to request such further information and/or documentation from investors as is necessary from time to time to satisfy Irish regulatory requirements.**

#### Examples of Photographic Identity Documentation

- Current passport.
- Current driving licence.
- Current national identity card.
- Current identification form with the photo signed by a police officer or equivalent.
- Social welfare/revenue card or any identity document with photographic identity issued by a government department.

#### Examples of Proof of Address

- Bank statements/credit card statements.
- Utility bill.
- Household/motor insurance certificate and renewal notices.
- Correspondence from local authorities.
- Correspondence from the revenue commissioners or equivalent.
- Correspondence from any government body.
- Driving licence which confirms the address provided it has not also been used to satisfy the photographic identity requirement above.
- Payslip or salary advice dated within the previous 6 months.
- Confirmation of address from a lawyer or financial institution.

**Note: All documentation must reflect the current residential address and must be dated within the previous 6 months other than in the case of an official document known to be issued only or typically at fixed intervals of more than 6 months, in which case such document may be accepted during that period, to a maximum of 12 months (e.g. correspondence from local authorities).**

## Letter of Assurance

Please contact Northern Trust for a template letter of assurance if required.

**Note: Investors are required to notify the Fund Manager & Northern Trust of any changes to the AML information which was previously provided (e.g. changes in directors/controllers or beneficial owners).**

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### **Prescribed Countries (i.e. jurisdictions where a presumption of comparability with Ireland may be made)**

Australia, Austria, Belgium, Brazil, Bulgaria, Canada, Channel Islands, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hong Kong, Hungary, Iceland, India, Ireland, Isle of Man, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Netherlands, Norway, Poland, Portugal, Romania, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Sweden, Switzerland, United Kingdom, United States.

The Dutch overseas territories of Netherlands Aruba, Curacao, Saint Martin, Bonaire, Saint-Eustache and Saba.

The French overseas territories of Mayotte, New Caledonia, French Polynesia, Saint Pierre and Miquelon and Wallis & Futuna.

### **Deemed High Risk Countries**

Afghanistan, Albania, Angola, Azerbaijan, Bahamas, Belarus, Belize, Benin, Bolivia, Bosnia and Herzegovina, Burma (Myanmar), Burundi, Cambodia, Cape Verde, Central African Republic, Chad, China, Colombia, Comoros, Congo Democratic Republic, Congo Republic, Costa Rica, Cyprus, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Ghana, Guatemala, Guinea, Guinea Bissau, Haiti, Honduras, India, Iraq, Ivory Coast (Cote d'Ivoire), Jamaica, Jordan, Kazakhstan, Laos, Latvia, Lebanon, Liberia, Libya, Liechtenstein, Macau, Maldives, Marshall Islands, Mauritania, Mexico, Moldova, Monaco, Montenegro, Morocco, Myanmar (Burma), Nauru, Nicaragua, Nigeria, Pakistan, Palestinian Territories, Panama, Peru, Russia, Saint Kitts and Nevis, Saudi Arabia, Senegal, Serbia, Seychelles, Sierra Leone, Somalia, South Sudan, Sudan, Tajikistan, Tanzania, Tunisia, Turkey, Uganda, United Arab Emirates, Uzbekistan, Vanuatu, Venezuela, Yemen and Zimbabwe.

**Note: Northern Trust reviews the risks associated with all locations on a regular basis. The risk associated with a location may change over time. Northern Trust reserves the right to apply a different risk rating than shown in this document.**

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## Regulated Credit or Financial Institution

**Where the applicant is a Regulated Credit or Financial Institution from one of the above referenced Prescribed Countries:**

1. Please provide proof of regulation.

**Where the applicant is a Regulated Credit or Financial Institution but is not regulated in a Prescribed Country please provide the following confirmations/documentation:**

1. Full name of the company
2. Registered number of the company
3. Registered legal address and principal business address of the company
4. Details of Directors of the company
5. Details of any Beneficial Owner beneficially entitled to more than 25% of the share capital, profit or voting rights or otherwise exercising control over the management of the company.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

6. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) confirmation of any underlying investor who is a Beneficial Owner of the proposed investment.
7. One or more of the following:
  - Extract from the relevant company registry providing details of the company; and/or



- Copy of the certificate of incorporation or equivalent of the company; and/or
- Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
- Copy of the latest audited financial statements of the company.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Photographic identity document and proof of address for 2 directors of the company.
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital, profit or voting rights or otherwise exercising control over the management of the company.
10. Where the company is investing on behalf of underlying investors, due diligence documentation (by reference to the legal form of the investor) for any Beneficial Owner of the proposed investment.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Nominee Company**

**Where the applicant is a Regulated Nominee Company of a Credit or Financial Institution from one of the above referenced Prescribed Countries:**

1. Please provide proof of regulation. \_\_\_\_\_

**Where the applicant is an Unregulated Nominee Company of a Regulated Credit or Financial Institution from one of the above referenced Prescribed Countries please provide the following:**

1. Letter of Assurance from the Regulated Credit or Financial Institution.
2. Proof of regulation for the Regulated Credit or Financial Institution.

**or**

**Please provide the following confirmations/documentation**

1. Full name of the Nominee Company.
2. Registered number of the Nominee Company.
3. Registered legal address and principal business address of the Nominee Company.
4. Details of the directors of the Nominee Company.
5. Proof of regulation for the Regulated Parent Company.
6. Identify any beneficial owner of the investment through the Nominee Company.
7. One or more of the following:
  - Extract from the relevant company registry providing details of the Nominee company; and/or
  - Copy of the certificate of incorporation or equivalent of the Nominee Company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the Nominee Company; and/or
  - Copy of the latest audited financial statements of the Nominee Company.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Photographic identity document and proof of address for 2 directors or one director and one authorised signatory of the Nominee Company.
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner of the Nominee Company.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Listed Company**

**Where the applicant is a company listed on a regulated financial market in an EEA (European Economic Area) State or a regulated financial market in a place other than an EEA State, being a place that imposes on companies whose securities are admitted to trading on the market disclosing requirements consistent**

**with legislation of the European Communities.**

1. Please provide proof of listing.

**Where the applicant is not a Listed Company on an above referenced regulated financial market please provide the following confirmations/documentation:**

1. Proof of listing of the company.
2. Full name of the company.
3. Registered number of the company.
4. Registered legal and principal business address of the company.
5. Details of the directors of the company.
6. Details of any beneficial owners who own more than 25% of the share capital, profit or voting rights or exercise control over management of the company.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

7. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) confirmation of any underlying investor who is a Beneficial Owner of the proposed investment.
8. One or more of the following:
  - Extract from the relevant company registry providing details of the company; and/or
  - Copy of the certificate of incorporation or equivalent of the company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
  - Copy of the latest audited financial statements of the company.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

9. Photographic identity document and proof of address for 2 directors or one director and one authorised signatory of the company.
10. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital, profit or voting rights or otherwise exercising control over the management of the company.
11. Where the company is investing on behalf of underlying investors due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner of the proposed investment.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Subsidiary of a Listed Company**

**Where the applicant is a Subsidiary of a Company listed on a regulated financial market in an EEA (European Economic Area) State or a regulated financial market in a place other than an EEA State, being a place that imposes on companies whose securities are admitted to trading on the market disclosing requirements consistent with legislation of the European Communities.**

1. Full name of the subsidiary company.
2. Registered number of the subsidiary company.
3. Registered legal and principal business address of the subsidiary company.
4. Details of the directors of the subsidiary company.
5. Details of any beneficial owners who own more than 25% of the share capital, profit or voting rights or exercise control over management of the subsidiary company.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

6. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) confirmation of any underlying investor who is a Beneficial Owner of the proposed investment.
7. One or more of the following:
  - Extract from the relevant company registry providing details of the company; and/or
  - Copy of the certificate of incorporation or equivalent of the company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
  - Copy of the latest audited financial statements of the company.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Photographic identity document and proof of address for 2 directors or one director and one authorised signatory of the company.
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital, profit or voting rights or otherwise exercising control over the management of the company.
10. Where the company is investing on behalf of underlying investors, due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner of the proposed investment.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

### **Government / Public Body**

**Where the applicant is a Government Body or Public Authority in Ireland:**

1. Please provide background information sourced from a reliable source (e.g. copy of the legal instrument establishing the government body/public authority).

**Where the applicant is not a Government Body or Public Authority in Ireland, please provide the following confirmations/documentation:**

1. Full name of the government body or public authority.
2. Nature and status of the government body or public authority.
3. Registered legal address of the government body or public authority.
4. Details of the home state of the public authority and details of the nature of its relationship with the public authority.
5. Details of the ownership of the public authority.
6. Names of the main officials of the government body or public authority.
7. Appropriate background information on the government body or public authority.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Photographic identity document and proof of address for 2 official of the government body or public authority.
9. Copy of the audited financial statements of the government body or public authority.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

### **Pension Scheme**

**Where the applicant is an Employee/Superannuation or similar scheme in one of the above referenced Prescribed Countries please provide the following confirmations from the trustees of the scheme:**

1. Confirmation that the Employee/Superannuation (or similar scheme) provides for retirement benefits to employees.
2. Confirmation that contributions of the Employee/Superannuation scheme are made by deduction from wages.

3. Confirmation that the rules of the Employee/ Superannuation scheme do not permit a member's interest under the scheme to be re-assigned.

**Where the applicant is not an Employee/Superannuation or similar scheme in one of the above referenced Prescribed Countries please provide the following confirmations/documentation:**

1. Full name of the pension scheme.
2. Registered legal address of the pension scheme.
3. One of the following:
  - Confirmation of registration of the pension scheme (as appropriate) from the relevant tax authorities or pensions board.
  - Confirmation of the identity of two Trustees / Directors/Governors/Board Members or equivalent of the pension scheme and the constitutional/formation document of the pension scheme.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

4. Details of the scheme administrator and the entity carrying out AML/CTF controls on scheme investors.
5. Letter of assurance from the entity carrying out AML/CTF controls on scheme investors.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Collective Investment Scheme**

**Where the applicant is a Collective Investment Scheme listed on a regulated financial market in an EEA (European Economic Area) State or a regulated financial market in a place other than an EEA State, being a place that imposes on companies whose securities are admitted to trading on the market disclosing requirements consistent with legislation of the European Communities.**

1. Please provide proof of listing.

**Where the applicant is a Collective Investment Scheme regulated as a designated person from one of the above referenced Prescribed Countries:**

1. Please provide proof of regulation.

**Where the Collective Investment Scheme ('CIS') is not either listed on a regulated financial market (as above) or regulated as a designated person in one of the above referenced Prescribed Countries please provide the following confirmations/documentation:**

1. Full name of the CIS.
2. Registered address of the CIS.
3. Prospectus or equivalent of the CIS.
4. Name and address of the promoter of the CIS.
5. Name and address of the administrator of the CIS.
6. Name and address of the entity carrying out due diligence on the investors in the CIS and confirmation that this entity is regulated for AML purposes.
7. Names of any investors (Beneficial Owners) who own more than 25% of the share capital of the CIS.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Letter of Assurance from the entity carrying out AML/CTF controls on scheme investors.
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital of the CIS.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Individuals (including Joint Account Holders)**

**Where the applicant is an Individual please provide the following documentation:**

1. Photographic identity document.
2. Proof of address.
3. One of the following:
  - An additional verification document such as a second photographic identity document or a second proof of address document.
  - Confirmation from a credit or financial institution confirming that the applicant is or has been a customer of that institution.

**In the case of joints account holders, please provide documents in respect of all holders.**

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Private and Unlisted Company**

**Where the applicant is a Private Company/Company not listed on a regulated financial market please provide the following confirmations/documentation:**

1. Full name of the Company.
2. Registered number of the Company.
3. Registered legal address and principal business address of the Company.
4. Details of the directors of the Company.
5. Photographic identity document and proof of address for 2 directors or one director and one authorised signatory of the company.
6. Details of any beneficial owners who own more than 25% of the share capital, profit or voting rights or exercise control over management of the company.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

7. One or more of the following:
  - Extract from the relevant company registry providing details of the Company; and/or
  - Copy of the certificate of incorporation or equivalent of the Company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the Company; and/or
  - Copy of the latest audited financial statements of the Company.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital of the Company.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Limited Liability Company**

**Where the applicant is a Limited Liability Company (LLC) please provide the following confirmations/documentation:**

1. Full name of the LLC.
2. Registered legal address and principal business address of the LLC.
3. Details of the managing members of the LLC.
4. Photographic identity document and proof of address for 2 managing members or 1 managing member and one authorised signatory of the LLC.
5. Details of any Beneficial Owner of the LLC.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

6. Constitutional document for the LLC (e.g. certificate of incorporation).
7. Operating agreement for the LLC

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Photographic identity document and proof of address for 2 managing members of the LLC.
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital of the LLC.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Partnership**

**Where the applicant is a Partnership Fund the following confirmation/documentation should also be provided:**

1. Full name of the Partnership.
2. Registered legal address and principal business address of the Partnership.
3. Details of the partners.
4. Details of the general partner of the Partnership Fund and due diligence documentation for such general partner (by reference to the legal form of such general partner).
5. Photographic identity document and proof of address for 2 partners or one partner and one authorised signatory.
6. Details of any Beneficial Owner of the Partnership.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

7. Constitutional document for the Partnership (e.g. Partnership Agreement).

**Where the applicant is not a Partnership Fund or located in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:**

1. Full name of the Partnership.
2. Registered legal address and principal business address of the Partnership.
3. Details of the partners.
4. Photographic identity document and proof of address for 2 partners or one partner and one authorised signatory.
5. Details of any Beneficial Owner of the Partnership.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

6. Constitutional document for the Partnership (e.g. Partnership Agreement).
7. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital of the Partnership.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Trust**

**Where the applicants are Regulated Trustees investing on behalf of a Trust or similar entity, please**

**provide the following confirmations/documentation (only applicable for Trustees not located in a high risk jurisdiction):**

1. Full name of the Trust.
2. Registered address of the Trust.
3. Confirmation of the legal form of the Trust.
4. Trust deed or equivalent or confirmation by reference to an appropriate register.
5. Confirmation of the nature/purpose of the Trust.
6. Confirmation of the trustees of the Trust with proof of regulation for the trustees.
7. Details of any Beneficial Owner of the Trust.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

8. Details of the settlor of the Trust.
9. Details of the protector (where such protector has been appointed) for the Trust.

**Where the applicants are not Regulated Trustees investing on behalf of a Trust, the following confirmations/ documentation should be provided:**

1. Full name of the Trust.
2. Registered address of the Trust.
3. Confirmation of the legal form of the Trust
4. Trust deed or equivalent for the Trust.
5. Confirmation of the nature/purpose of the Trust.
6. Confirmation of the trustees of the Trust.
7. Photographic identity document and proof of address for 2 trustees or 1 trustee and 1 authorised signatory.
8. Details of any Beneficial Owner of the Trust.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

9. Details of the settlor of the Trust.
10. Photographic identity document and proof of address for the settlor of the Trust.
11. Details of the protector (where such protector has been appointed) for the Trust.
12. Photographic identity document and proof of address for the protector (if any) of the Trust.
13. Photographic identity document and proof of address for the beneficiaries who hold more than 25% of the beneficial interest, where practicable.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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## **Foundation**

**Where the applicants are Regulated Trustees investing on behalf of a Foundation, please provide the following confirmations/documentation (only applicable for Trustees not located in a high risk jurisdiction):**

1. Full name of the Foundation or similar entity.
2. Registered address of the Foundation.
3. Confirmation of the legal form of the Foundation.
4. Constitutional documents or confirmation of the Foundation by reference to an appropriate register
5. Confirmation of the nature/purpose of the Foundation.
6. Confirmation of the trustees of the Foundation with proof of regulation for the trustees.
7. Details of any Beneficial Owner of the Foundation.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

**Where the applicants are not Regulated Trustees investing on behalf of a Foundation or similar entity, the following confirmations/documentation should be provided:**

1. Full name of the Foundation.
2. Registered address of the Foundation.
3. Confirmation of the legal form of the Foundation.
4. Trust deed or equivalent for the Foundation.
5. Confirmation of the nature/purpose of the Foundation.
6. Confirmation of the trustees of the Foundation.
7. Photographic identity document and proof of address for 2 directors/ trustees or 1 director/ trustee and 1 authorised signatory.
8. Details of any Beneficial Owner of the Foundation.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

9. Photographic identity document and proof of address for the beneficiaries who hold more than 25% of the beneficial interest, where practicable.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Charity**

**Where the applicant is a registered Charity please provide the following confirmations/documentation:**

1. Full name of the Charity.
2. Registered legal address and principal business address of the Charity.
3. Confirmation of the nature/purpose of the Charity with details of how the Charity is funded.
4. (As applicable) extract from the relevant charities register (e.g. UK Charities Commission).
- 5.

**Where the applicant is not a registered Charity please provide the following confirmations/documentation:**

1. Full name of the Charity.
2. Registered legal address and principal business address of the Charity.
3. Confirmation of the nature/purpose of the Charity with details of how the Charity is funded.
4. Details of the Trustees/Directors/Governors/Board Members of the Charity.
5. Photographic identity document and proof of address for 2 Trustees/Directors/Governors/Board Members of the Charity.
6. Details of the beneficiaries of the Charity.

Note: Where the Beneficial Owner is a corporate entity, Northern Trust requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

7. Constitutional/formation document of the Charity.
8. Audited financial statements for the Charity.
9. Photographic identity document and proof of address for the beneficiaries who hold more than 25% of the beneficial interest, where practicable.

**Note: Where the applicant is not a registered Charity, documentation provided should be certified as true copies of the original documentation.**

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### **Club or Society**

**Where the applicant is a Club or Society please provide the following confirmations/documentation:**

1. Full name of the Club/Society.



2. Registered legal address and principal business address of the Club/Society.
3. Confirmation of the legal status of the Club/Society.
4. Confirmation of the nature/purpose of the Club/Society with details of how the Club/Society is funded.
5. Details of the principal Officers of the Club/Society.
  
6. Photographic identity document and proof of address for 2 principal Officers of the Club/Society or 1 principal officer and 1 authorised signatory certified as true copies of the original documents.
7. Constitutional/formation document or Audited financial statements for the Club/Society.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Audited financial statements for the Club/Society.
9. Details of any Beneficial Owner with photographic identity document and proof of address for such Beneficial Owner(s) who own or control over 25% of the entity's share capital, profit or voting rights.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

### **School, College or University**

**Where the applicant is a School, College or University please provide the following confirmations/documentation:**

1. Full name of the School, College or University.
2. Registered legal address and principal business address of the School, College or University.
3. Background information on the School, College or University and confirmation of the legal status of the School, College or University.
4. Confirmation of the nature/purpose of the School, College or University with details of how the School, College or University is funded.
5. Details of the principal Officers of the School, College or University.
6. Photographic identity document and proof of address for 2 principal Officers or 1 principal office and 1 authorised signatory of the School, College or University.
7. Details of the ownership of the School, College or University including whether the School, College or University is in public or independent ownership. Where independently owned, identify all persons who own or control over 25% of the entity's share capital, profit or voting rights.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

8. Photographic identity document and proof of address for any Beneficial Owner(s) who own or control over 25% of the entity's share capital, profit or voting rights in line.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

### **Church**

**Where the applicant is a Church please provide the following confirmations/documentation:**

1. Full name of the Church.
2. Registered legal address and principal business address of the Church.
3. Confirmation of the nature/purpose of the Church with details of how the Church is funded.
4. Complete a check of a relevant church register or source a copy of the revenue approval for the church;

**or**

5. Details of the Trustees/Directors/Governors/Board Members of the Church.

6. Photographic identity document and proof of address for 2 Trustees/Directors/Governors/Board Members of the Church.
7. Details of the beneficiaries of the Church.
8. Constitutional/formation document of the Church.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

9. Audited financial statements for the Church.
10. Details of any Beneficial Owner with photographic identity document and proof of address for such Beneficial Owner(s).

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

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### **Trade Union**

**Where the applicant is a Trade Union please provide the following confirmations/documentation:**

1. Full name of the Trade Union.
2. Registered legal address and principal business address of the Trade Union.
3. Confirmation of the legal status of the Trade Union including whether the Trade Union is registered or otherwise listed by a controlling body for regulatory or oversight purposes (e.g. Congress of Trade Unions).
4. Confirmation of the stated purpose, aims and objectives of the Trade Union with also details of how the Trade Union is funded.
5. Details of the Officers of the Trade Union empowered to make investments on behalf of the Trade Union (e.g. president, secretary, treasurer or other senior committee members).
6. Constitutional/formation document of the Trade Union.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, the following is also required:**

7. Photographic identity document and proof of address for 2 principal Officers of the Trade Union.

**Where the applicant is domiciled in an aforementioned high risk jurisdiction, documentation should be certified as true copies of the original.**

## PART VI – FATCA and CRS

### **Instructions for completion and Data Protection Notice**

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this form you are providing personal information which may constitute personal data within the meaning of the Data Protection Acts, 1998 and 2003 of Ireland. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with Revenue, the Irish tax authority. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU.

If you have any questions about this form or defining the account holder's tax residency status, please speak to a tax adviser or local tax authority.

For further information on FATCA or CRS please refer to the Irish Revenue or OECD websites at: <http://www.revenue.ie/en/business/aeoi/index.html> or the following link to the OECD CRS Information Portal at: <http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

If any of the information below about the account holder's tax residence or FATCA/CRS classification changes in the future, please advise of these changes promptly.

**Individual (including Controlling Persons) Self-Certification for FATCA and CRS**

Please note that where there are joint account holders each account holder is required to complete a separate Self-Certification form.

Section 1, 2, 3 and 5 must be completed by all Account holders or Controlling Persons.

Section 4 should only be completed by any individual who is a Controlling Person of an entity account holder which is a Passive Non-Financial Entity, or a Controlling Person of an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution. For further guidance

see: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

(Mandatory fields are marked with an \*)

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**\*Section 1: Account Holder/Controlling Person Identification**

\*Account Holder / Controlling Person Name: \_\_\_\_\_

**\*Current Residential Address:**

Number: \_\_\_\_\_ Street: \_\_\_\_\_

City, Town, State, Province or County: \_\_\_\_\_

Postal/ZIP Code: \_\_\_\_\_ Country: \_\_\_\_\_

**Mailing address (if different from above):**

Number: \_\_\_\_\_ Street: \_\_\_\_\_

City, Town, State, Province or County: \_\_\_\_\_

Postal/ZIP Code: \_\_\_\_\_ Country: \_\_\_\_\_

**\*Place and Date Of Birth**

\*Town or City of Birth: \_\_\_\_\_ \*Country of Birth: \_\_\_\_\_

\*Date of Birth: \_\_\_\_\_

**\*Section 2: FATCA Declaration of U.S. Citizenship or U.S. Residence for Tax purposes:**

Please tick either (a) **or** (b) and complete as appropriate.

- (a)  I confirm that **I am** a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

\_\_\_\_\_

**OR**

- (b)  I confirm that **I am not** a U.S. citizen or resident in the U.S. for tax purposes.

**\*Section 3: CRS Declaration of Tax Residency/Residencies  
(please confirm all Tax Residencies)**

Please indicate your country of tax residence (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers (“TINs”). For further guidance please refer to the OECD CRS Information Portal (<http://www.oecd.org/tax/automatic-exchange/>).

**NOTE:** Under the Irish legislation implementing the CRS, provision of a Tax ID number (TIN) is required to be provided unless:

- a) You are tax resident in a Jurisdiction that does not issue a (TIN), or,
- b) You are tax resident in a non-reportable Jurisdiction (i.e. Ireland or the USA)

Country of Tax Residency	Tax ID Number	∞If TIN unavailable Select (A, B or C) and check box below

∞ 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 or TIN equivalents to its residents
  - Reason B** - No TIN is required. (Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)
  - Reason C** - The Account Holder is otherwise unable to obtain a TIN (*Please explain why you are unable to obtain a TIN if you selected Reason C*)
-

## Section 4 – Type of Controlling Person

(ONLY to be completed by an individual who is a Controlling Person of an entity which is a Passive Non-Financial Entity or an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution)

For Joint or multiple Controlling Persons, please use a separate Self-Certification form for each Controlling Person.

Please Confirm the type of Controlling Person applicable under CRS that applies to you/the Account holder by ticking the appropriate box	Please Tick	Entity Name
Controlling Person of a legal person – control by ownership		
Controlling Person of a legal person – control by other means		
Controlling Person of a legal person – senior managing official		
Controlling Person of a trust – settlor		
Controlling Person of a trust – trustee		
Controlling Person of a trust – protector		
Controlling Person of a trust – beneficiary		
Controlling Person of a trust – other		
Controlling Person of a legal arrangement (non-trust) – settlor-equivalent		
Controlling Person of a legal arrangement (non-trust) – trustee-equivalent		
Controlling Person of a legal arrangement (non-trust) – proctector-equivalent		
Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent		
Controlling Person of a legal arrangement (non-trust) – other-equivalent		

## **\*Section 5: Declaration and Undertakings:**

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I acknowledge and consent to the fact that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

### **Data Protection - Customer Information Notice :**

The Common Reporting Standard (CRS), formally referred to as the Standard for Automatic Exchange of Financial Account Information, is an information standard for the automatic exchange of information (AEOI), developed in the context of the Organisation for Economic Co-operation and Development (OECD).

The standard requires that Financial Institutions in participating jurisdictions gather certain information from account holders (and, in particular situations, also collect information in relation to relevant Controlling Persons of such account holders).

Under CRS account holder information (and, in particular situations, information in relation to relevant Controlling Persons of such account holders) is to be reported to the relevant tax authority where the account is held, which, if a different country to that in which the account holder resides, will be shared with the relevant tax authority of the account holder's resident country, if that is a CRS-participating jurisdiction.

Information that may be reported includes name, address, date of birth, place of birth, account balance, any payments including redemption and dividend/interest payments, Tax Residency(ies) and TIN(s).

Further information is available on the OECD website: <http://oecd.org/tax/automatic-exchange/> and on the Irish Revenue website - <http://www.revenue.ie/en/business/aeoi/>

\*Authorised Signature: \_\_\_\_\_

\*Print Name: \_\_\_\_\_

\*Date: (dd/mm/yyyy): \_\_\_\_\_

\*Capacity (if Controlling Person): \_\_\_\_\_



**Entity Self-Certification for FATCA and CRS**

(Mandatory fields are marked with an \*)

*Account holders that are Individuals or Controlling Persons should not complete this form and should complete the form entitled "Individual (including Controlling Persons) Self-Certification for FATCA and CRS".*

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**\*Section 1: Account holder Identification**

\*Account holder Name: \_\_\_\_\_ (the "Entity")

Country of Incorporation or Organisation: \_\_\_\_\_

\*Current (Resident or Registered) Address:

Number: \_\_\_\_\_ Street: \_\_\_\_\_

City, town, State, Province or County: \_\_\_\_\_

Postal/ZIP Code: \_\_\_\_\_ Country: \_\_\_\_\_

**Mailing address (if different from above):**

Number: \_\_\_\_\_ Street: \_\_\_\_\_

City, town, State, Province or County: \_\_\_\_\_

Postal/ZIP Code: \_\_\_\_\_ Country: \_\_\_\_\_

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**\*Section 2: FATCA Declaration:**

Please tick either (a), (b) or (c) below and complete as appropriate.

**a)** The Entity is a *Specified U.S. Person* and the Entity's U.S. Federal Taxpayer Identifying number (U.S. TIN) is as follows:

**U.S. TIN:** \_\_\_\_\_

**Or**

**b)** The Entity is **not a *Specified U.S. Person*** (Please also complete Sections 3, 4 and 5)

**Or**

**c)** The Entity is a **US person but not a *Specified U.S. Person*** (Please also complete Sections 4 and 5)

Indicate exemption: \_\_\_\_\_

**\*Section 3: Entity’s FATCA Classification (the information provided in this section is for FATCA, please note your FATCA classification may differ from your CRS classification in Section 5):**

**3.1 Financial Institutions under FATCA:**

If the Entity is a *Financial Institution*, please tick one of the below categories and provide the Entity’s GIIN at 3.2 or indicate at 3.3 the reason why you are unable to provide a GIIN.

I.	<i>Irish Financial Institution or a Partner Jurisdiction Financial Institution</i>	<input type="checkbox"/>
II.	<i>Registered Deemed Compliant Foreign Financial Institution</i>	<input type="checkbox"/>
III.	<i>Participating Foreign Financial Institution</i>	<input type="checkbox"/>

**3.2** Please provide the Entity’s *Global Intermediary Identification number (GIIN)*

□□□□□□.□□□□□□.□□.□□□□

**3.3** If the Entity is a *Financial Institution* but unable to provide a *GIIN*, please tick one of the below reasons:

I.	<p>The Entity has not yet obtained a <i>GIIN</i> but is sponsored by another entity which does have a <i>GIIN</i>∞ Please provide the sponsor’s name and sponsor’s <i>GIIN</i> :</p> <p><b>Sponsor’s Name:</b> _____ <b>Sponsor’s <i>GIIN</i>:</b> □□□□□□.□□□□□□.□□.□□□□</p> <p>∞<b>NOTE:</b> this option is only available to Sponsored Investment Entities in Model 1 IGA jurisdictions. Sponsored Investment Entities that do not have U.S. reportable accounts are not required to register and obtain a <i>GIIN</i> with the IRS unless and until U.S. reportable accounts are identified.</p>	<input type="checkbox"/>
II.	<p><b>The Entity is an Exempt Beneficial Owner,</b> Please tick and confirm the category of Exempt Beneficial Owner;</p> <p>I. <input type="checkbox"/> Government Entity            II. <input type="checkbox"/> International Organisation            III. <input type="checkbox"/> Foreign Central Bank            IV. <input type="checkbox"/> Exempt Retirement Fund            V. <input type="checkbox"/> Collective Investment Vehicle Wholly Owned by Exempt Beneficial Owners.</p>	<input type="checkbox"/>
III.	<p><b>The Entity is a Certified Deemed Compliant Foreign Financial Institution</b> (including a deemed compliant Financial Institution under Annex II of the IGA Agreement) Indicate exemption: _____</p>	<input type="checkbox"/>
IV.	<b>The Entity is a Non-Participating Foreign Financial Institution</b>	<input type="checkbox"/>
V.	<p><b>The Entity is an Excepted Foreign Financial Institution</b> Indicate exemption: _____</p>	<input type="checkbox"/>

VI.	<p><i>The Entity is a Trustee Documented Trust. Please provide your Trustee’s name and GIIN</i></p> <p><i>Trustee’s Name:</i> _____</p> <p><i>Trustee’s GIIN:</i> <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/>.<input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/></p>	<input type="checkbox"/>
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**3.4. Non-Financial Institutions (Non-Foreign Financial Entity/NFFE) under FATCA:**

If the Entity is **not** a Financial Institution, please confirm the Entity's FATCA classification below by ticking one of the categories

I.	<b>Active Non-Financial Foreign Entity</b>	<input type="checkbox"/>
II.	<b>Passive Non-Financial Foreign Entity (NFFE)</b> <i>(Please tick the box that applies)</i>	<input type="checkbox"/>
	<b>I.</b> <b>Passive Non-Financial Foreign Entity with no Controlling Persons that are specified U.S Persons.</b>  <b>II.</b> <b>Passive Non-Foreign Financial Entity with Controlling Persons that are specified U.S Persons.</b> <i>(If this box is ticked, please indicate the name of all natural Controlling Person(s) of the Entity in section 6.1 below and separately complete and include self-certification forms for each of your Controlling Persons)</i>	<input type="checkbox"/>
III.	<b>Excepted Non-Financial Foreign Entity</b>	<input type="checkbox"/>
IV.	<b>Direct Reporting NFFE</b> <i>Please provide your GIIN</i> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> . <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> . <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>

## \*Section 4: Common Reporting Standard (“CRS”) Declaration of Tax Residency

(Note that Entities may have more than one country of Tax Residence)

Please indicate the Entity’s country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers (“TIN”). Please refer to the OECD CRS Web Portal for AEOI for more information on Tax Residence.

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

**NOTE:** Under the Irish legislation implementing the CRS, provision of a Tax ID number (TIN) is required to be provided unless:

- a) You are tax resident in a Jurisdiction that does not issue a (TIN)
- Or
- b) You are tax resident in a non-reportable Jurisdiction (i.e. Ireland or the USA)

Country of Tax Residency	Tax ID Number	∞If TIN unavailable Select (A, B or C) and check box below

∞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 or TIN equivalents to its residents

**Reason B** - The Account Holder is otherwise unable to obtain a TIN (*Please explain why you are unable to obtain a TIN if you selected Reason B*)

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**Reason C** - No TIN is required. (Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

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**\*Section 5: Entity’s CRS Classification** (The information provided in this section is for CRS. Please note an Entity’s CRS classification may differ from its FATCA classification in Section 3 above). In addition please note that the information that the Entity has to provide may differ depending on whether they are resident in a participating or non-participating CRS Jurisdiction. For more information please see the OECD CRS Standard and associated commentary. <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

**5.1 Financial Institutions under CRS:**

If the Entity is a *Financial Institution*, **Resident in either a Participating or Non-Participating CRS Jurisdiction** please review and tick one of the below categories that applies **and** specify the type of Financial Institution below.

i.	<b><i>A Reporting Financial Institution resident in a participating CRS jurisdiction</i></b>	<input type="checkbox"/>
ii.	<p><b><i>A Financial Institution Resident in a Non-Participating Jurisdiction.</i></b></p> <p><input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution</b> (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity <b>in section 6 below</b> and complete a separate individual self-certification forms for each of your Controlling Persons“)</p> <p><input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution</b></p> <p><input type="checkbox"/> <b>Other Financial Institution</b>, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company</p>	<input type="checkbox"/>
iii.	<p><b>Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:</b></p> <p><input type="checkbox"/> Governmental Entity International</p> <p><input type="checkbox"/> Organization Central Bank</p> <p><input type="checkbox"/> Broad Participation Retirement Fund Narrow Participation Retirement Fund</p> <p><input type="checkbox"/> Pension Fund of a Governmental Entity, International Organization, or Central Bank</p> <p><input type="checkbox"/> Exempt Collective Investment Vehicle</p> <p><input type="checkbox"/> Trust whose trustee reports all required information with respect to all CRS Reportable Accounts</p> <p><input type="checkbox"/> Qualified Credit Card Issuer</p> <p><input type="checkbox"/> Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law:</p> <p>_____</p>	<input type="checkbox"/>

**5.1 Non Financial Institutions (“NFE”) under CRS:**

If the Entity is a *not defined as a Financial Institution under CRS then*, please tick one of the below categories confirming if you are an Active or Passive NFE.

I.	<b>Active Non-Financial Entity</b> – a corporation the stock of which is regularly traded on an established securities market. Please provide the name if the established securities market on which the corporation is regularly traded: _____	<input type="checkbox"/>
II.	<b>Active Non-Financial Entity</b> – if you are a Related Entity of a regularly traded corporation. Please provide the name of the regularly traded corporation that the Entity is a Related Entity of: _____ Please provide details of the securities market that the entity is listed on : _____	<input type="checkbox"/>
III.	<b>Active Non-Financial Entity</b> – a Government Entity or Central Bank	<input type="checkbox"/>
IV.	<b>Active Non-Financial Entity</b> – an International Organisation	<input type="checkbox"/>
V.	<b>Active Non-Financial Entity</b> – <i>other</i> than those listed in I, II, III or IV above. (for example a start-up NFE or a non-profit NFE)	<input type="checkbox"/>
VI.	<b>Passive Non-Financial Entity</b> (“”If this box is ticked, please also complete Section 6.1 below and indicate the name of all natural Controlling Person(s) of the Entity and complete a separate Individual Self-Certification Form for each of your Controlling Person(s)	<input type="checkbox"/>



## **∴ Section 6: Controlling Persons**

**NB: Please note that each Controlling Person must complete a Separate Individual Self-Certification form.**

**If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.**

*For further information on Identification requirements under CRS for Controlling Persons, see the Commentary to Section VIII of the CRS Standard. <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>*

### **Name of All Controlling Person(s) of the Account Holder:**

If you have ticked sections 5.1 VI above, then please complete section 6.1 and 6.2 below:

#### **6.1 Indicate the name of all Controlling Person(s) of the Account Holder:**

I.	
II.	
III.	

**Note: In case of a trust,** Controlling Persons means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary (ies) or class(es) of beneficiary(ies), **AND** any other natural person(s) exercising ultimate effective control over the trust. With respect to an Entity that is a legal person, if there are no natural person(s) who exercise control over the Entity, then the Controlling Person will be the natural person who holds the position of senior managing official of the Entity.

#### **6.2 Complete a separate Individual (Controlling Person's) Self-Certification for FATCA and CRS for each Controlling Person listed in Section 6.1.**

**\*Section 7: Declarations and Undertakings**

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete.

**I acknowledge and consent** to the fact that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

I/We on behalf of the Entity undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstance (for guidance refer to Irish Revenue or OECD website) occurs which causes any of the information contained in this form to be incorrect.

**\*Authorised Signature(s):**

\_\_\_\_\_

**\*Print Name(s):** \_\_\_\_\_

\_\_\_\_\_

**\*Capacity in which declaration is made:** \_\_\_\_\_

\_\_\_\_\_

**\*Date: (dd/mm/yyyy):** \_\_\_\_\_

## **Additional Definitions**

### ***U.S. Person***

A “U.S. Person” for purposes of this Application Form is a person who is in either of the following two categories: (a) a person included in the definition of “U.S. person” under Rule 902 of Regulation S under the U.S. Securities Act of 1933, as amended (“1933 Act”) or (b) a person excluded from the definition of a “Non-United States person” as used U.S. Commodity Futures Trading Commission (“CFTC”) Rule 4.7. For the avoidance of doubt, a person is excluded from this definition of U.S. Person only if he or it does not satisfy any of the definitions of “U.S. person” in Rule 902 *and* qualifies as a “Non-United States person” under CFTC Rule 4.7.

“U.S. person” under Rule 902 includes the following:

- (a) any natural person resident in the United States;
- (b) any partnership or corporation organized or incorporated under the laws of the United States;
- (c) any estate of which any executor or administrator is a U.S. person;
- (d) any trust of which any trustee is a U.S. person;
- (e) any agency or branch of a non-U.S. entity located in the United States;
- (f) any non-discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary for the benefit or account of a U.S. person;
- (g) any discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary organized, incorporated or (if an individual) resident in the United States; and
- (h) any partnership or corporation if:
  - (i) organized or incorporated under the laws of any non-U.S. jurisdiction; and
  - (ii) formed by a U.S. person principally for the purpose of investing in securities not registered under the 1933 Act, unless it is organized or incorporated, and owned, by accredited investors (as defined in Rule 501(a) of Regulation D under the 1933 Act) who are not natural persons, estates or trusts.

Notwithstanding the preceding paragraph, “U.S. person” under Rule 902 does not include: (i) any discretionary account or similar account (other than an estate or trust) held for the benefit or account of a non-U.S. person by a dealer or other professional fiduciary organized, incorporated, or (if an individual) resident in the United States; (ii) any estate of which any professional fiduciary acting as executor or administrator is a U.S. person, if (A) an executor or administrator of the estate who is not a U.S. person has sole or shared investment discretion with respect to the assets of the estate, and (B) the estate is governed by non-U.S. law; (iii) any trust of which any professional fiduciary acting as trustee is a U.S. person, if a trustee who is not a U.S. person has sole or shared investment discretion with respect to the trust assets, and no beneficiary of the trust (and no settlor if the trust is revocable) is a U.S. person; (iv) an employee benefit plan established and administered in accordance with the law of a country other than the United States and customary practices and documentation of such country; (v) any agency or branch of a U.S. person located outside the United States if (A) the agency or branch operates for valid business reasons, and (B) the agency or branch is engaged in the business of insurance or banking and is subject to substantive insurance or banking regulation, respectively, in the jurisdiction where located; and (vi) certain international organizations as specified in Rule 902(k)(2)(vi) of Regulation S under the 1933 Act, including their agencies, affiliates and pension plans.

CFTC Rule 4.7 currently provides in relevant part that the following persons are considered “Non-United States persons”:

- (a) a natural person who is not a resident of the United States or an enclave of the U.S. government, its agencies or instrumentalities;
- (b) a partnership, corporation or other entity, other than an entity organized principally for passive investment, organized under the laws of a non-U.S. jurisdiction and which has its principal place of business in a non-U.S. jurisdiction;
- (c) an estate or trust, the income of which is not subject to U.S. income tax regardless of source;
- (d) an entity organized principally for passive investment such as a pool, investment company or other similar entity, *provided*, that units of participation in the entity held by persons who do not qualify as Non-United States persons or otherwise as qualified eligible persons (as defined in CFTC Rule 4.7(a)(2) or (3)) represent in the aggregate less than 10 per cent. of the beneficial interest in the entity, and that such entity was not formed principally for the purpose of facilitating investment by persons who do not qualify as Non-United States persons in a pool with respect to which the operator is exempt from certain requirements of Part 4 of the CFTC's regulations by virtue of its participants being Non-United States persons; and
- (e) a pension plan for the employees, officers or principals of an entity organized and with its principal place of business outside the United States.

#### ***U.S. Taxpayer***

“U.S. Taxpayer” includes a U.S. citizen or resident alien of the United States (as defined for U.S. federal income tax purposes); any entity treated as a partnership or corporation for U.S. federal tax purposes that is created or organized in, or under the laws of, the United States or any state thereof (including the District of Columbia); any other partnership that is treated as a U.S. Taxpayer under U.S. Treasury Department regulations; any estate, the income of which is subject to U.S. income taxation regardless of source; and any trust over whose administration a court within the United States has primary supervision and all substantial decisions of which are under the control of one or more U.S. fiduciaries. Persons who have lost their U.S. citizenship and who live outside the United States may nonetheless, in some circumstances, be treated as U.S. Taxpayers.

An investor may be a “U.S. Taxpayer” but not a “U.S. Person.” For example, an individual who is a U.S. citizen residing outside of the United States is not a “U.S. Person” but is a “U.S. Taxpayer.” Such a person would only complete the Application Form, but the U.S. tax consequences described below will apply to that person.

#### ***Benefit Plan Investor***

“Benefit Plan Investor” is used as defined in U.S. Department of Labor (“DOL”) Regulation 29 C.F.R. §2510.3-101 and Section 3(42) of the U.S. Employee Retirement Income Security Act of 1974, as amended (“ERISA”) (collectively, the “Plan Asset Rule”) and includes (i) any employee benefit plan subject to Part 4 of Title I of ERISA; (ii) any plan to which U.S. Internal Revenue Code of 1986, as amended (“Code”) Section 4975 applies (which includes a trust described in Code Section 401(a) that is exempt from tax under Code Section 501(a), a plan described in Code Section 403(a), an individual retirement account or annuity described in Code Section 408 or 408A, a medical savings account described in Code Section 220(d), a health savings account described in Code Section 223(d) and an education savings account described in Code Section 530); and (iii) any entity whose underlying assets include plan assets by reason of a plan’s investment in the entity (generally because 25 per cent. or more of a class of equity interests in the entity is owned by plans). An entity described in (iii) immediately above will be considered to hold plan assets only to the extent of the percentage of the equity interests in the entity held by Benefit Plan Investors. Benefit Plan Investors also include that portion of any insurance company’s general account assets that are considered “plan assets” and (except if the entity is an investment company registered under the U.S. Investment Company Act of 1940, as amended) also include assets of any insurance company separate account or bank common or collective trust in which plans invest.