

## Redhedge ICAV



## APPLICATION FORM

Apex Fund Services (Ireland) Limited  
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Abbey Street Lower  
Dublin D01 P767  
Ireland

➤ Telephone number: +353 1 567 9248

Email: [transfer.agency@apexgroup.com](mailto:transfer.agency@apexgroup.com) (for trades & for investor queries)

## INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

Your application (this “**Application**”) to invest in Redhedge ICAV (the “**ICAV**”) should be made by sending this Application Form (the “**Application Form**”) to the details noted on the cover page.

Apex Fund Services (Ireland) Limited (the “**Administrator**”), acting on the ICAV’s behalf, must receive a completed Application Form for each initial subscription together with relevant anti-money laundering documents. Where an application is made by email with a PDF attachment, the original signed Application Form, if required, must be mailed to the Administrator at the address noted on the cover page.

The ICAV currently has two sub-funds, namely Redhedge Synergy Total Return and RV- Corporate Bonds Fund (each a “**Fund**”).

Applicants (the “**Applicants**”) must read the ICAV’s Prospectus, including the supplement for the relevant Fund (collectively referred to as the “**Prospectus**”) before completing this Application Form.

Terms defined in the Prospectus have the same meaning in this Application Form.

This Application Form is the property of the ICAV and may not be tampered with or amended without the consent of the ICAV. Any breach of the foregoing may render the Application Form void.

Please enter all details(s) using block capitals.

Sections requiring completion (dependent on Applicant type):	Pages(s)
APPLICANT DETAILS.....	4
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\* **Anti-money Laundering documentation requirements are outlined in Appendix 1**

## GENERAL INFORMATION

The ICAV reserves the right to reject any application in whole or in part, without giving any reason for such rejection in which event any application moneys will be returned without interest, expenses or compensation by transfer to the Applicant's designated bank account at the risk of the Applicant.

### CONTRACT NOTES

It is anticipated that contract notes will normally be sent to Applicants as soon as possible, following the Valuation Day. Please ensure that appropriate email contact details are provided.

**IMPORTANT:** It is the responsibility of the Applicant to check the accuracy of information provided to you in any confirmation of ownership, any valuation statements and other reports issued by, or on behalf of, the ICAV. You should contact the Administrator immediately in the event that you believe the information to be incorrect. It will be assumed that you have received contract notes and that the details contained therein are correct unless you contact the Administrator within 24 hours of the date of issue.

### SUBSCRIPTIONS

Subscription requests must be sent to the Administrator by email with PDF attachment (with the originals to follow, where required, immediately thereafter) at the address detailed on the cover page.

Please refer to the Prospectus for details of the minimum initial subscription amount in respect of each Share Class.

Payment in respect of subscriptions must be received in cleared funds by the Administrator on or before the Subscription Deadline (as defined in the supplement for the relevant Fund) and prior to the Valuation Point (or such other date as may be agreed by the Directors) into the relevant bank account (as outlined in this Application Form), provided that the Directors reserve the right to defer the issue of Shares until receipt of cleared subscription monies by the relevant Fund.

### REDEMPTIONS

No redemption payment will be made unless the original subscription application form, if required, and all documentation required by or on behalf of the ICAV (including any documents in connection with anti-money laundering procedures) has been received from the investor by the Administrator on behalf of the ICAV and the anti-money laundering procedures have been completed. Failure to comply with the above will result in redemption proceeds not being paid.

Redemption requests must be received by the Administrator prior to the relevant Redemption Deadline as detailed in the supplement for the relevant Fund.

Redemption requests may be delivered by email as a PDF attachment, at the address noted on the cover page.

### QUERIES

All queries regarding the completion of the Application Form should be addressed to the ICAV c/o the Administrator. The Administrator can be contacted by phone at +353 1 567 9248 or email at [transfer.agency@apexgroup.com](mailto:transfer.agency@apexgroup.com).

**APPLICANT DETAILS**

**Applicant Name:**

**Applicant Name 2 (Joint Holder):**

All communications will be delivered to the correspondence details of the first named shareholder

**Applicant 1**

**REGISTERED ADDRESS**

**Street Address:**

**Town / City:**

**Postcode:**

**Country**

**Applicant 2**

**REGISTERED ADDRESS**

**Street Address:**

**Town / City:**

**Postcode:**

**Country**

**CORRESPONDENCE DETAILS**

**Street Address:**

**Town / City:**

**Postcode:**

**Country:**

**Telephone / Mobile Number:**

**Email Address(es):**

**PLEASE TICK THE FOLLOWING BOX IF YOU WOULD LIKE YOUR ADVISOR / INTERMEDIARY TO RECEIVE COPIES OF ALL REPORTING RELATING TO YOUR ACCOUNT**

<b>INVESTMENT ADVISOR / INTERMEDIARY DETAILS</b>
--

<b>Name of Advisor/ Intermediary</b>	
<b>Company Registration Number:</b>	
<b>Is the Company Regulated?</b>	<b>Yes</b> <input type="checkbox"/>
	<b>No</b> <input type="checkbox"/>
<b>Regulator Name:</b>	

<b>CORRESPONDENCE DETAILS</b>	
<b>Street Address:</b>	
<b>Town / City:</b>	
<b>Postcode:</b>	
<b>Country:</b>	
<b>Telephone:</b>	
<b>Email Address(es):</b>	

**INVESTMENT DETAILS- SELECT AS APPROPRIATE****Fund Name: Redhedge Synergy Total Return**

SHARE CLASS	ISIN	CASH AMOUNT	CASH AMOUNT IN WORDS
Class N EUR Shares	IE00074WAWF2		
Class P EUR Shares	IE0003HCW0M4		

**Fund Name: RV- Corporate Bonds Fund**

SHARE CLASS	ISIN	CASH AMOUNT	CASH AMOUNT IN WORDS
Class A Shares	IE00BD1R9143		
Class A Premium Shares	IE00BD1R9259		
Class A – Funding Partners	IE00BD3WYB25		
Class A Investor Shares	IE00BJQRDX13		
Class A Certificates Shares	IE00BK26F118		

**INVESTOR BANK DETAILS**

Subscription monies must come from an account in the name of the registered investor, the details of which must be verified by the Administrator. Redemption proceeds will be paid in the currency of the denomination of the relevant Share Class. Please ensure that the bank details provided below are able to receive payments in the relevant currency. No third party payments are permitted. Amendments to bank details will only be made following receipt of an original written authorised instruction, where required.

<b>Bank Name:</b>	
<b>Bank Address:</b>	
<b>BIC/SWIFT:</b>	
<b>Sort Code:</b>	
<b>IBAN:</b>	

<b>Account Number:</b>	
<b>Account Name:</b>	
<b>Intermediary/Correspondent Bank:</b>	
<b>BIC/SWIFT:</b>	

**INVESTMENT SETTLEMENT DETAILS**

Listed below are the bank details to which your money should be settled in full by wire transfer. The Applicant's bank must be instructed at the time of application to forward the appropriate remittance by the fastest available means to reach the bank account listed below for value not later than 5.00pm (Irish Time) not less than one Business Day prior to the relevant Subscription Day on which the application is to be effective. Payment, net of charges, should be sent to:

**Redhedge Synergy Total Return**  
Euro – EUR

Intermediary Bank: Barclays Bank PLC, Frankfurt  
SWIFT: BARCDEFF

Beneficiary Bank: The Northern Trust International Banking Corporation, New Jersey Account  
Number: 0210472800  
SWIFT: CNORUS33

Beneficiary Name: **Redhedge ICAV - Redhedge Synergy Total Return**  
Beneficiary Account number: **637132-20019**

Reference: (add applicable reference information - e.g Subscription & Value Date)

**RV- Corporate Bonds Fund**

**Euro – EUR**

Intermediary Bank: Barclays Bank PLC, Frankfurt  
SWIFT: BARCDEFF

Beneficiary Bank: The Northern Trust International Banking Corporation, New Jersey Account  
Number: 0210472800  
SWIFT: CNORUS33

Beneficiary Name: **Redhedge ICAV - RV - Corporate Bonds Fund**  
Beneficiary Account number: **637116-20019**

Reference: (add applicable reference information - e.g Subscription & Value Date)

**DECLARATION OF RESIDENCE OUTSIDE OF 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. Terms used in this declaration are defined in the Prospectus.

<b>Please tick one</b>	
<input type="checkbox"/>	<b>DECLARATION ON OWN BEHALF</b>
<p>I/we* declare that I am/we are* applying for the shares on my own/our own behalf/on behalf of a company* and that I am/we are/the company is entitled to the shares in respect of which this declaration is made and that</p> <ul style="list-style-type: none"> <li>I am/we are/the company is* not currently resident or ordinarily resident in Ireland, and</li> <li>Should I/we/the company* become resident in Ireland I/we* will so inform the Company, in writing, accordingly.</li> </ul> <p>* Delete as appropriate</p>	
<input type="checkbox"/>	<b>DECLARATION AS INTERMEDIARY</b>
<p>I/we* declare that I am/we are* applying for shares on behalf of persons:</p> <ul style="list-style-type: none"> <li>who will be beneficially entitled to the shares; and</li> <li>who, to the best of my/our* knowledge and belief, are neither resident nor ordinarily resident in Ireland.</li> </ul> <p>I/we* also declare that:</p> <ul style="list-style-type: none"> <li>unless I/we* specifically notify you to the contrary at the time of application, each application for shares made by me/us* from the date of this application will be made on behalf of such persons; and</li> <li>I/we* will inform you in writing if I/we* become aware that any person on whose behalf I/we* hold(s) shares, becomes resident in Ireland.</li> </ul> <p>* Delete as appropriate</p>	

**IMPORTANT NOTES**

- Declarations of Residence outside of Ireland are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
- To be valid, the Declaration of Residence outside of Ireland 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 executed under seal or signed by duly authorised signatories
- If the Declaration of Residence outside of Ireland is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.
- If the Applicant is an Exempt Irish Investor it should contact the Administrator who will provide it with the appropriate declaration which must be made to confirm its status<sup>1</sup>.
- Definitions of an "Intermediary" and the concepts of "Residence in Ireland" and "Ordinary Residence in Ireland" are set out on the next page.

<b>Date:</b> _____	
<b>Signed:</b>	<b>Capacity of authorized signatory (if applicable):</b>
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____

**In the case of joint holders, ALL Applicants must complete this declaration.**

<sup>1</sup> Declaration referred to in Section 739D(6) Taxes Consolidation Act, 1997.

## DEFINITIONS RELATING TO THE DECLARATION OF RESIDENCE

### **Intermediary**

An “Intermediary” means a person who:

- carries on a business which consists of, or includes, the receipt of payments from an investment undertaking resident in the State on behalf of other persons;
- holds units in an investment undertaking on behalf of other persons.

### **Residence**

#### **Residence - Individual**

An individual will be regarded as being resident in Ireland for a tax year if he/she is present in Ireland:

1. for a period of at least 183 days in that tax year; or
2. for a period of at least 280 days in any two consecutive tax years, provided that the individual is present in Ireland for at least 31 days in each period.

In determining days present in Ireland, an individual is deemed to be present if he/she is in Ireland at any time during the day.

#### **Residence - Company**

A company which has its central management and control in Ireland is resident in Ireland irrespective of where it is incorporated. A company which does not have its central management and control in Ireland but which is incorporated in Ireland is resident in Ireland except where: -

1. the company or a related company carries on a trade in Ireland, and either the company is ultimately controlled by persons resident in a Member State of the EU or countries with which Ireland has a double taxation treaty, or the company or a related company are quoted companies on a Recognised Exchange in the EU or in a treaty country under a double taxation treaty; or
2. the company is regarded as not resident in Ireland under a double taxation treaty between Ireland and another country.

The exemption in 1 above, does not apply where it would result in an Irish incorporated company that is managed and controlled in a relevant territory (other than Ireland), but would not be resident in that relevant territory as it is not incorporated there, not being resident for tax purposes in any territory.

It should be noted that the determination of a company’s residence for tax purposes can be complex in certain cases and declarants are referred to the specific legislative provisions which are contained in section 23A Taxes Consolidation Act, 1997.

The Finance Act 2014 (of Ireland) amended the above residency rules for companies incorporated on or after 1 January 2015. These new residency rules will ensure that companies incorporated in Ireland and also companies not so incorporated but that are managed and controlled in Ireland, will be tax resident in Ireland except to the extent that the company in question is, by virtue of a double taxation treaty between Ireland and another country, regarded as resident in a territory other than Ireland (and thus not resident in Ireland). For companies incorporated before this date these new rules will not come into effect until 1 January 2021 (except in limited circumstances).

***It should be noted that the determination of a company’s residence for tax purposes can be complex in certain cases and potential investors are referred to the specific legislative provisions that are contained in Section 23A of the Taxes Consolidation Act, 1997 (of Ireland), as amended.***

### **Ordinary Residence - Individual**

The term “ordinary residence” as distinct from “residence”, relates to a person’s normal pattern of life and denotes residence in a place with some degree of continuity.

An individual who has been resident in Ireland for three consecutive tax years becomes ordinarily resident with effect from the commencement of the fourth tax year.

An individual who has been ordinarily resident in Ireland ceases to be ordinarily resident at the end of the third consecutive tax year in which s/he is not resident. Thus, an individual who is resident and ordinarily resident in Ireland in the tax year 1 January 2011 to 31 December 2011 and departs from Ireland in that tax year will remain ordinarily resident up to the end of the tax year in 1 January 2014 to 31 December 2014.

<b>RETURN OF VALUES (INVESTMENT UNDERTAKINGS) REGULATIONS 2013</b>
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The Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013) of Ireland (the “RoV Regulations”) requires certain Irish investment undertakings to make annual returns to the Irish Revenue Commissioners of the value, in a tax year, of the investments held by certain unit holders.

In order to satisfy the RoV Regulations, the Company must collect the following additional information from any Applicants<sup>2</sup> which are Irish Resident or Ordinarily Resident in Ireland (that are not excepted unit holders within the meaning of the RoV Regulations):

<b>Tax Reference Number (TRN) / PPS Number<sup>2</sup></b>	
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Furthermore, the RoV Regulations require the Company to seek appropriate documentation from the Applicant to verify the above TRN or PPS Number. Any one of the following additional documents (copy or 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 Irish Revenue Commissioners or by the Department of Social Protection which contains your name, address and TRN will also be acceptable. In the case of joint account holders,

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<sup>1</sup> Where the Applicant is an intermediary and that Applicant will be or is, as applicable, the registered Shareholder, reporting obligations under the RoV Regulations may be carried out on the basis that the intermediary is the Shareholder. For these purposes, intermediary has the same meaning as in Section 739B (1) of the Taxes Consolidation Act, 1997 of Ireland, as amended, (the “Taxes Act”).

<sup>2</sup> A PPS Number is required if the relevant Applicant is an individual.

the additional documentation is required for each Applicant.

Your personal data will be processed in accordance with applicable data protection legislation. Further information on your data protection rights has been provided below on page 29.

## CUSTOMER INFORMATION NOTICE – COMMON REPORTING STANDARD

The ICAV intends to take such steps as may be required to satisfy any obligations imposed by (i) the Standard for Automatic Exchange of Financial Account Information in Tax Matters (“**the Standard**”) and, specifically, the Common Reporting Standard (“**CRS**”) therein or (ii) any provisions imposed under Irish law arising from the Standard or any international law implementing the Standard (to include the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information or the EU Council Directive 2014/107/EU (amending Council Directive 2011/16/EU)) so as to ensure compliance or deemed compliance (as the case may be) with the Standard and the CRS therein from 1 January 2016.

The ICAV is obliged under Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to that section to collect certain information about each Applicant’s tax arrangements.

In certain circumstances the ICAV may be legally obliged to share this information and other financial information with respect to an Applicant’s interests in the Company with the Irish Revenue Commissioners. In turn, and to the extent the account has been identified as a Reportable Account, the Irish Revenue Commissioners will exchange this information with the country of residence of the Reportable Person(s) in respect of that Reportable Account.

In particular, the following information will be reported by the ICAV to the Irish Revenue Commissioners in respect of each Reportable Account maintained by the ICAV;

- The name, address, jurisdiction of residence, tax identification number and date and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of the due diligence procedures consistent with CRS is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, jurisdiction of residence and tax identification number of the Entity and the name, address, jurisdiction of residence, TIN and date and place of birth of each such Reportable Person;
- The account number (or functional equivalent in the absence of an account number);
- The account balance or value as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;
- The total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period;
- the currency in which each amount is denominated.

Please note that in certain limited circumstances it may not be necessary to report the tax identification number and date of birth of a Reportable Person.

In addition to the above, the Irish Revenue Commissioners and Irish Data Protection Commissioner have confirmed that Irish Financial Institutions (such as the ICAV) may adopt the “wider approach” for CRS. This allows the ICAV to collect data relating to the country of residence and the tax identification number from all non-Irish resident Applicants.

The ICAV can send this data to the Irish Revenue Commissioners who will determine whether the country of origin is a Participating Jurisdiction for CRS purposes and, if so, exchange data with them. Revenue will delete any data for non-Participating Jurisdictions.

The Irish Revenue Commissioners and the Irish Data Protection Commissioner have confirmed that this wider approach can be undertaken for a set 2-3 year period pending the resolution of the final CRS list of Participating Jurisdictions.

Applicants can obtain more information on the ICAV's tax reporting obligations on the website of the Irish Revenue Commissioners (which is available at <http://www.revenue.ie/en/business/aeoi/index.html>) or the following link in the case of CRS only: <http://www.oecd.org/tax/automatic-exchange/>.

All capitalised terms above, unless otherwise defined above, shall have the same meaning as they have in the Standard and EU Council Directive 2014/107/EU (as applicable).

**FATCA & CRS CERTIFICATION**

**Individual Self-Certification**

**Instructions for completion**

We are obliged under the Tax information Authority Law, the Regulations, and Guidance Notes made pursuant to that Law, and treaties and intergovernmental agreements entered into by the Cayman Islands in relation to the automatic exchange of information for tax matters (collectively "AEOI"), to collect certain information about each account holder's tax status. Please complete the sections below as directed and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant Cayman Islands Regulations, Guidance Notes or international agreements.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this Form, please contact your tax advisor.

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

**Section 1: Account Holder Identification**

/ /

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Account Holder Name	Date of Birth (dd/mm/yyyy)	Place and Country of Birth
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**Permanent Residence Address:**

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Number & Street		City/Town
State/Province/County	Post Code	Country

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

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Number & Street		City/Town
State/Province/County	Post Code	Country

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

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

(a)  I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

(b)  I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.

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

**Complete section 3 if you have non-U.S. tax residences.**

**Section 3: Declaration of Tax Residency (other than U.S.)**

I hereby confirm that I am, for tax purposes, resident in the following countries (indicate the tax reference number type and number applicable in each country).

Country/countries of tax residency	Tax reference number type	Tax reference number

Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent. If applicable, please specify the reason for non-availability of a tax reference number:

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**Section 4: 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 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 inaccurate or incomplete. Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

I acknowledge that it is an offence to make a self-certification that is false in a material particular.

Signature: \_\_\_\_\_

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

## ENTITIES

### **Instructions for completion**

We are obliged under the Tax information Authority Law, the Regulations, and Guidance Notes made pursuant to that Law, and treaties and intergovernmental agreements entered into by the Cayman Islands in relation to the automatic exchange of information for tax matters (collectively "AEOI"), to collect certain information about each account holder's tax status. Please complete the sections below as directed and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant Cayman Islands Regulations, Guidance Notes or international agreements.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this Form, please refer to accompanying guidelines for completion or contact your tax advisor.

## PART I: General

### Section 1: Account Holder Identification

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Legal Name of Entity/Branch	Country of incorporation/organisation
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#### Current Residence or Registered Address:

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Number & Street	City/Town
-----------------	-----------

---

State/Province/County	Post Code	Country
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#### Mailing address (if different from above):

---

Number & Street	City/Town
-----------------	-----------

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State/Province/County	Post Code	Country
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## PART II: US IGA

### Section 2: U.S. Persons

Please tick and complete as appropriate.

(d)  The entity is a **Specified U.S. Person** and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

\_\_\_\_\_

(e)  The entity is a U.S. Person that is not a Specified U.S. Person.

Indicate exemption<sup>1</sup>

**If the entity is not a U.S. person, please complete Section 3.**

### Section 3: US FATCA Classification for all Non United States Entities

Please complete this section if the entity is **not** a U.S. Person

**3.1** If the entity is a **Registered Foreign Financial Institution**, please tick one of the below categories, and provide the entity's **FATCA GIIN at 3.1.1.**

- (a)  Reporting Model 1 FFI
- (b)  Registered Deemed Compliant Foreign Financial Institution (other than a reporting Model 1 FFI, sponsored FFI, or non-reporting IGA FFI)
- (c)  Reporting Model 2 FFI
- (d)  Participating Foreign Financial Institution

**3.1.1** Please provide your *Global Intermediary Identification number (GIIN)*:

\_\_\_\_\_

(if registration in progress indicate so)

**3.2** If the entity is a **Financial Institution but unable to provide a GIIN or has a Sponsored Entity GIIN**, please complete one of the below categories:

- (a)  The Entity is a Sponsored Financial Institution (sponsored by another entity that has registered as a Sponsoring Entity) and (select one):
  - i.  has no US reportable accounts, is a Sponsored FI in a Model 1 IGA jurisdiction and therefore not required to obtain a Sponsored Entity GIIN. Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name: \_\_\_\_\_

Sponsoring Entity's GIIN: \_\_\_\_\_

Cont..

<sup>1</sup> Under the US IGA and in the U.S. Internal Revenue Code, Specified US Person does not include: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

- ii.  its Sponsor has obtained a Sponsored Entity GIIN on its behalf.

Please provide the Sponsoring Entity's name and GIIN, and Sponsored Entity's GIIN.

Sponsoring Entity's Name: \_\_\_\_\_

Sponsoring Entity's GIIN: \_\_\_\_\_

Sponsored Entity's GIIN: \_\_\_\_\_

- (b)  The Entity is a Trustee Documented Trust. Please provide the Trustee's name and GIIN.

Trustee's Name: \_\_\_\_\_

Trustee's GIIN: \_\_\_\_\_

- (c)  The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution).

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

- (d)  The Entity is a Non-Participating Foreign Financial Institution

**3.3** If the entity is **not a Foreign Financial Institution**, please confirm the Entity's FATCA status below:

- (a)  The Entity is an **Exempt Beneficial Owner**.<sup>2</sup>

Indicate status: \_\_\_\_\_

- (b)  The Entity is an **Active Non-Financial Foreign Entity**.<sup>3</sup> Indicate qualifying criteria (see Exhibit A):  
\_\_\_\_\_

- (c)  The Entity is a **Direct Reporting NFFE**.<sup>4</sup> Please provide the Entity's GIIN.

Direct Reporting NFFE's GIIN: \_\_\_\_\_

- (d)  The Entity is a **Sponsored Direct Reporting NFFE**.<sup>5</sup> Please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name: \_\_\_\_\_

Sponsoring Entity's GIIN: \_\_\_\_\_

Sponsored Entity's GIIN: \_\_\_\_\_

- (e)  The Entity is a **Passive Non-Financial Foreign Entity**.<sup>6</sup>

<sup>2</sup> "Exempt Beneficial Owner" means any of the entities listed as such in Annex II.I of the US IGA or Section 1.1471-6 or 1.1471-6T of the U.S. Treasury Regulations. See additional notes in Exhibit A

<sup>3</sup> See definition of *Active Non-Financial Foreign Entity* in Exhibit A

<sup>4</sup> See US Treasury FATCA Regulations, 26 CFR 1.1472-1(c)(3)

<sup>5</sup> See US Treasury FATCA Regulations, 26 CFR 1.1472-1(c)(5)

<sup>6</sup> See definition of *Passive Non-Financial Foreign Entity* in Exhibit A

**If you have ticked 3.3(e) Passive Non-Financial Foreign Entity, please complete either i. OR ii. below**

- i. Indicate the full name, address, and tax reference type and number of any *Substantial U.S. Owners*.

*If the Entity has chosen to use the definition of 'Substantial U.S. Owner' from the U.S. Treasury Regulations in lieu of the definition of 'Controlling Person' as permitted under Article 4(7) of the Agreement between the Government of the Cayman Islands and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA, please complete the table below providing details of any Substantial U.S. Owners.<sup>7</sup>*

**Note: The decision to utilize the definition of 'Substantial U.S. Owner' in lieu of Controlling Person is only permitted with respect to PART II: US IGA.**

Full Name	Full residence address	Tax reference type and number

OR

- ii. Alternatively, if you wish to use the Controlling Person definition as per the CRS definition in Exhibit B then please complete the following:

Please indicate the name of any *Controlling Person(s)*<sup>8</sup>:

Full Name of any Controlling Person(s)

**Please complete Part IV below providing further details of any ultimate Controlling Persons who are natural persons**

<sup>7</sup> See definition of *Substantial U.S. Owner(s)* in Exhibit A.

<sup>8</sup> See definition of *Controlling Person(s)* in Exhibit A.

**PART III: Common Reporting Standard**

**Section 4: Declaration of All Tax Residency [repeat any residencies indicated in Part II, Section 2 (US)]**

Please indicate the Entity's place of tax residence (if resident in more than one jurisdiction please detail all jurisdictions and associated tax reference number type and number).

For the purposes of the Common Reporting Standard (CRS), all matters in connection with residence are determined in accordance with the CRS and its Commentaries.

If an entity has no residence for tax purposes please indicate the jurisdiction in which its place of effective management is situated. Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent, and indicate the reason below.

Jurisdiction(s) of tax residency	Tax reference number type	Tax reference number (e.g. TIN)

**If applicable, please specify the reason for non-availability of a tax reference number:**

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## Section 5: CRS Classification

Provide your CRS classification by checking the corresponding box(es). Note that CRS classification does not necessarily coincide with your classification for US FATCA purposes.

- 5.1  If the entity is a *Financial Institution*<sup>9</sup>, please tick this box and specify the type of Financial Institution in (a), (b), or (c) below<sup>10</sup>:
- (a)  Reporting Financial Institution under CRS. (Please note this classification only applies to a Financial Institution in a CRS Participating Jurisdiction. If the entity is a Financial Institution in a Non-Participating Jurisdiction<sup>11</sup> under CRS, proceed to 5.1 (c)).

OR

- (b)  Non-Reporting Financial Institution under CRS. (Please note this classification only applies to a Financial Institution in a CRS Participating Jurisdiction. If the entity is a Financial Institution in a Non-Participating Jurisdiction under CRS, proceed to 5.1 (c)). Specify the type of Non-Reporting Financial Institution below:
- Governmental Entity
- International Organization
- Central Bank
- Broad Participation Retirement Fund
- Narrow Participation Retirement Fund
- Pension Fund of a Governmental Entity, International Organization, or Central Bank
- Exempt Collective Investment Vehicle
- Trust whose trustee reports all required information with respect to all CRS Reportable Accounts
- Qualified Credit Card Issuer
- Other Entity defined under the domestic law as low risk of being used to evade tax.

Specify the type provided in the domestic law: \_\_\_\_\_

OR

- (c)  Financial Institution resident in a Non-Participating Jurisdiction under CRS. Specify the type of Financial Institution below:
- i.  Investment Entity managed by another Financial Institution<sup>12</sup> where a controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange and subject to disclosure requirements or is a majority owned subsidiary of such a company.
- ii.  Investment Entity managed by another Financial Institution (other than i. above)

Note: If you are either:

- (a)  a widely-held, regulated Collective Investment Vehicle (CIV) established as a trust; OR
- (b)  a pension fund established as a trust,

you may apply the Controlling Persons test of a legal person as per the Controlling Person definition in Exhibit B, and where simplified due diligence procedures are permitted to be applied by the Financial Institution under the

<sup>9</sup> See definition of *Financial Institution* in Exhibit B.

<sup>10</sup> Where the entity is resident in a Participating Jurisdiction, use the terms as defined under the CRS regime in that Jurisdiction. Where the entity is resident in a Non-Participating Jurisdiction, definitions under the Cayman Islands CRS regime must be used.

<sup>11</sup> See definition of *Non-Participating Jurisdiction* in Exhibit B.

<sup>12</sup> The managing Financial Institution must be a Financial Institution other than an Investment Entity type b) defined within the definition of a Financial Institution in Exhibit B.




Please complete Part IV below providing further details of any ultimate Controlling Person(s) who are natural person(s).

**Entity Declaration 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/We 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 inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

I/we acknowledge that it is an offence to make a self-certification that is false in a material particular.

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

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

Position/Title: \_\_\_\_\_

Position/Title: \_\_\_\_\_

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

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

## PART IV: Controlling Persons

(please complete for each Controlling Person who is a natural person)

### Section 6 – Identification of a Controlling Person

#### 6.1 Name of Controlling Person:

Family Name or Surname(s):

First or Given Name:

Middle Name(s):

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#### 6.2 Current Residence Address:

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

Line 2 (e.g. Town/City/Province/County/State)

Country:

Postal Code/ZIP Code:

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#### 6.3 Mailing Address: *(please complete if different from 6.2)*

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

Line 2 (e.g. Town/City/Province/County/State)

Country:

Postal Code/ZIP Code:

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#### 6.4 Date of birth<sup>16</sup> (dd/mm/yyyy)

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#### 6.5 Place of birth<sup>17</sup>

Town or City of Birth

Country of Birth

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#### 6.6 Please enter the legal name of the relevant entity Account Holder(s) of which you are a Controlling Person

Legal name of Entity 1

Legal name of Entity 2

Legal name of Entity 3

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<sup>16</sup> The Controlling Person's date of birth is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person

<sup>17</sup> The Controlling Person's place of birth is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person

**Section 7 – Jurisdiction of Residence for Tax Purposes and related Taxpayer Reference Number or functional equivalent (“TIN”)**

Please complete the following table indicating:

- (i) where the Controlling Person is tax resident;
- (ii) the Controlling Person’s TIN for each jurisdiction indicated;<sup>18</sup> and,
- (iii) if the Controlling Person is a tax resident in a jurisdiction that is a Reportable Jurisdiction(s) then please also complete **Section 10 “Type of Controlling Person”**.

*If the Controlling Person is tax resident in more than three jurisdictions please use a separate sheet*

	<b>Jurisdiction(s) of tax residency</b>	<b>Tax reference number type</b>	<b>Tax reference number (e.g. TIN)</b>
<b>1</b>			
<b>2</b>			
<b>3</b>			

**If applicable, please specify the reason for non-availability of a tax reference number:**

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<sup>18</sup> The Controlling Person’s TIN is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person.

## Section 8 – Type of Controlling Person

(Please only complete this section if you are tax resident in one or more Reportable Jurisdictions)

Please provide the Controlling Person's Status by ticking the appropriate box.	Entity 1	Entity 2	Entity 3
a. Controlling Person of a legal person – <b>control by ownership</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Controlling Person of a legal person – <b>control by other means</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Controlling Person of a legal person – <b>senior managing official</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Controlling Person of a trust – <b>settlor</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Controlling Person of a trust – <b>trustee</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Controlling Person of a trust – <b>protector</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Controlling Person of a trust – <b>beneficiary</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Controlling Person of a trust – <b>other</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Controlling Person of a legal arrangement (non-trust) – <b>settlor-equivalent</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Controlling Person of a legal arrangement (non-trust) – <b>trustee-equivalent</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Controlling Person of a legal arrangement (non-trust) – <b>protector-equivalent</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Controlling Person of a legal arrangement (non-trust) – <b>beneficiary-equivalent</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Controlling Person of a legal arrangement (non-trust) – <b>other-equivalent</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Controlling Person Declaration and Undertakings

- I acknowledge that the information contained in this form and information regarding the Controlling Person(s) and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another jurisdiction(s) in which [I/the Controlling Person] may be tax resident pursuant to international agreements to exchange financial account information.
- I certify that either (a) I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates; or (b) I am authorised by the Account Holder to make this declaration.
- **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
- I acknowledge that it is an offence to make a self-certification that is false in a material particular.
- I undertake to advise the recipient within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part IV of this form or causes the information contained herein to become incorrect, and to provide the recipient with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature:

\_\_\_\_\_

Print name:

\_\_\_\_\_

Date (dd/mm/yyyy):

    /    /  
\_\_\_\_\_

**Note:** If you are not the Controlling Person, and not authorised to sign the Declaration on behalf of the Account Holder, please indicate the capacity in which you are signing the form on behalf of the Controlling Person. If signing under a power of attorney or other equivalent written authorisation, on behalf of the Controlling Person, please also attach a certified copy of the power of attorney or written authorisation.

Capacity:

\_\_\_\_\_

**EXHIBIT A**  
**US IGA DEFINITIONS**

**Account Holder** means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Agreement, and such other person is treated as holding the account. For purposes of the immediately preceding sentence, the term "Financial Institution" does not include a Financial Institution organized or incorporated in a U.S. Territory. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

**Active Non-Financial Foreign Entity** means any NFFE which is a Non U.S. entity that meets any of the following criteria:

- (a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
- (c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- (j) The NFFE meets all of the following requirements:
  - i) It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
  - ii) It is exempt from income tax in its country of residence;
  - iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv) The applicable laws of the Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
  - v) The applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the Entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the Entity's jurisdiction of residence or any political subdivision thereof.

**Code** means the U.S Internal Revenue Code of 1986, as amended.

**Controlling Person** means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over

the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

**FATF Recommendations on Controlling Persons:**

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons<sup>19</sup>:

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest<sup>20</sup> in a legal person; and
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

**Entity** means a legal person or a legal arrangement such as a trust.

**Exempt Beneficial Owners** under the US IGA include Government entities, International Organisations, Central Bank, Broad Participation Retirement Funds, Narrow Participation Retirement Funds, Pension Funds of an Exempt Beneficial Owner, and Investment Entities wholly owned by Exempt Beneficial Owners. Please refer to the IGA for detailed definitions.

**Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) *Custodial Institution* means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (b) *Depository Institution* means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (c) *Investment Entity* means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer: (1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; (2) individual and collective portfolio management; or (3) otherwise investing, administering, or managing funds or money on behalf of other persons. The term Investment entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and
- (d) *Specified Insurance Company* means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

**NFFE** means any Non-U.S. Entity that is not a Financial Institution as defined in US FATCA.

**Non-U.S. Entity** means an Entity that is not a U.S. Person.

**Passive Non-Financial Foreign Entity** means any NFFE that is not an Active Non-Financial Foreign Entity.

**Related Entity** An entity is a *Related Entity* of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity. Notwithstanding the foregoing, either Party may treat an entity as not a related entity if the two entities are not members of the same affiliated group, as defined in Section 1471(e)(2) of the Code.

**Specified U.S. Person** means a U.S. Person other than:

- (a) a corporation the stock of which is regularly traded on established securities markets;
- (b) any corporation that is a member of the same expanded affiliated group;
- (c) the United States or any wholly owned agency or instrumentality thereof;
- (d) any State of the United States, any U.S. Territory, any political subdivision or wholly owned agency or instrumentality of any one or more of the foregoing;

<sup>19</sup> Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

<sup>20</sup> A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 25%).

- (e) any organization exempt from taxation under section 501 (a) of the Internal Revenue Code (the "Code") or certain individual retirement plans defined in section 7701(a)(37) of the Code ;
- (f) any bank as defined in section 581 of the Code;
- (g) any real estate investment trust as defined in section 856 of the Code;
- (h) any regulated investment company defined in section 851 of the Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940;
- (i) any common trust fund as defined in section 584(a) of the Code;
- (j) any trust that is exempt from tax under section 664(c) of the Code or that is described in 4947(a)(1) of the Code;
- (k) a dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State;
- (l) a broker as defined in section 6045(c) of the Code; or
- (m) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the Code

**Substantial U.S. Owner** (as defined in Regulations section 1.1473-1(b)) means generally:

- (a) With respect to any foreign corporation, any Specified U.S. Person that owns, directly or indirectly, more than 10 percent of the stock of such corporation (by vote or value);
- (b) With respect to any foreign partnership, any Specified U.S. Person that owns, directly or indirectly, more than 10 percent of the profits interests or capital interests in such partnership; and
- (c) In the case of a trust–
  - i. Any Specified U.S. Person treated as an owner of any portion of the trust under sections 671 through 679 of the IRC; and
  - ii. Any Specified U.S. Person that holds, directly or indirectly, more than 10 percent of the beneficial interests of the trust.

**U.S. Person** means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. Refer to the U.S. Internal Revenue Code for further interpretation.

**EXHIBIT B**  
**CRS DEFINITIONS**

**Account Holder** means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

**Active Non-Financial Entity** means any NFE that meets any of the following criteria:

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements:
  - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
  - ii) it is exempt from income tax in its jurisdiction of residence;
  - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
  - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
  - v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

**Controlling Person** means the natural persons who exercise direct or indirect control over an entity.

In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information.

For legal persons<sup>21</sup>:

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest<sup>22</sup> in a legal person; and
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

**Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) **Custodial Institution** means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (b) **Depository Institution** means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (c) **Investment Entity** means any entity :
  - (A) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
    - i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
    - ii) individual and collective portfolio management; or
    - iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
  - (B) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (A) of this definition.

An entity is treated as primarily conducting as a business one or more of the activities described in limb (A), or an entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of limb (B) if the entity's gross income attributable to the relevant activities equals or exceeds 50% of the entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the entity has been in existence. The term "Investment Entity" does not include an entity that is an Active Non-Financial Foreign Entity because it meets any of the criteria in subparagraphs d) through (g) of the definition of Active NFE.

The preceding paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and

- (d) **Specified Insurance Company** means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

**Non-Financial Entity** or **NFE** means any Entity that is not a Financial Institution.

**Non-Participating Jurisdiction** means a jurisdiction that is not a Participating Jurisdiction.

**Non-Reporting Financial Institution** means any Financial Institution that is:

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;

<sup>21</sup> Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

<sup>22</sup> A controlling ownership interest depends on the ownership structure of the company. The threshold in respect of a legal person is direct or indirect ownership or control of 10% or more of the shares or voting rights in the legal person, being the threshold specified by the Anti-Money Laundering Regulations, 2017 which implement the FATF Recommendations in the Cayman Islands.

- (d) an Exempt Collective Investment Vehicle; or
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

**Participating Jurisdiction** means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I (of the CRS), and (ii) which is identified in a published list.

**Participating Jurisdiction Financial Institution** means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction, and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

**Passive Non-Financial Entity** means any: (i) Non-Financial Entity that is not an Active Non-Financial Entity; or (ii) an Investment Entity described in limb B (or subparagraph A(6)(b) of the Standard) of the definition of Investment Entity that is not a Participating Jurisdiction Financial Institution.

**Related Entity** means an entity related to another entity because (i) either entity controls the other entity; (ii) the two entities are under common control; or (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

**QUALIFYING INVESTOR DECLARATION**

**QUALIFYING ALTERNATIVE INVESTMENT FUND INVESTOR DECLARATION**

I/we hereby confirm that I/we am/are one of the following (please tick as appropriate):

- An investor who is a professional client within the meaning of Annex II of Directive 2014/65/EU (Markets in Financial Instruments Directive);
  
- An investor who receives an appraisal from an EU credit institution, a MiFID firm or a UCITS management company that the investor has the appropriate expertise, experience and knowledge to adequately understand the investment in the scheme; or
  
- An investor who certifies that they are an informed investor by providing the following
  - (i) Confirmation (in writing) that the investor has such knowledge of and experience in financial and business matters as would enable the investor to properly evaluate the merits and risks of the prospective investment; or
  - (ii) Confirmation (in writing) that the investor's business involves, whether for its own account or the account of others, the management, acquisition or disposal of property of the same kind as the property of the scheme.

I hereby certify that:

- (a) I/we meet the minimum criteria set out above;
- (b) I/we are aware of the risk involved in the proposed investment; and
- (c) I/we are aware that inherent in such investment is the potential to lose all of the sum invested.



## DISCLOSURE STATEMENTS

1. I/We acknowledge that Shares in the ICAV are issued in the name(s) and address set out above in registered form. Proof of title is evidenced by reference to the Register.
2. I/We, the undersigned, declare that I/we am/are over the age of 18, not a US Person as defined in the Prospectus, and that I/we am/are not acting on behalf of a US Person(s) or for the beneficial interest of a US Person(s), nor do I/we intend selling or transferring any Shares which I/we may purchase to any person who is a US Person, and will promptly notify the Administrator if I/we should become a US Person. I/We agree to substantiate the foregoing representation upon request to the satisfaction of the ICAV.
3. "Russian Restricted Investors" include any Russian national, Russian resident or any legal person, entity or body established in Russia unless the relevant natural person is also a national of a Member State or has a temporary or permanent residence permit in a Member State. "Belarusian Restricted Investors" include any Belarusian national or natural person residing in Belarus or any legal person, entity or body established in Belarus (save where the Belarusian national/natural person is also a national of a Member State or has a temporary or permanent residence permit in a Member State). I/We\* hereby certify that I/we confirm that neither I/we nor any of my/our beneficial owner(s) or underlying investor(s), constitute any of the following: Russian national, (ii) Natural person residing in Russia, (iii) Legal person, entity or body established in Russia, (iv) Legal person, entity or body which is owned by a Russian national or a natural person residing in Russia, (v) Belarusian national, (vi) Natural person residing in Belarus, (vii) Legal person, entity or body established in Belarus, (viii) Legal person, entity or body which is owned by a Belarusian national or a natural person residing in Belarus. I/We note that this certification should not be given by me/us if the I/we am/are or any of my/our beneficial owner(s) or underlying investor(s), is a Russian or Belarusian national or natural person residing in Russia or Belarus or an owner of a Russian or Belarusian legal person, entity or body and the I/we am/are also permanently or temporarily resident in an EU Member State or is a national of an EU Member State.
4. I/We hereby acknowledge that the ICAV is authorised by the Central Bank of Ireland to be marketed solely to Qualifying Investors. Accordingly, while the Company is authorised by the Central Bank, the requirements of the Central Bank which are deemed necessary for the protection of retail investors, in particular the conditions set down by the Central Bank in relation to investment and leverage, do not apply to the ICAV.
5. I/We warrant that I/we have the right and authority to make the investment contemplated by this Application Form, whether the investment is my/our own or is made on behalf of another person or entity and that I/we are/will not be in breach of the Prospectus and/or any laws or regulations of any relevant jurisdiction.
6. I/We hereby confirm that the ICAV, the Directors, the AIFM and the Administrator acting on behalf of the ICAV, are each authorised and instructed to accept and execute any subsequent instructions in respect of the Shares to which this Application relates given by me/us in written form and / or electronic dealing facilities where available and in the case of joint account holders which are given by such means jointly by the Applicants ("Instructions"). The ICAV will ensure that the appropriate safeguards are put in place with respect to transmission of these Instructions, however I/we acknowledge that despite the appropriate safeguards implemented by the ICAV, there may be residual risk involved with electronic dealing facilities.
7. I/We hereby indemnify the ICAV, the Directors, the AIFM and the Administrator and agree to keep each of them indemnified against any loss of any nature whatsoever arising to each of them as a result of any of them acting upon my/our Instructions. The ICAV, the Directors, the AIFM and the Administrator may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, Instructions or other instrument believed, in good faith, to be genuine or to be signed by properly authorised persons.
8. I/We acknowledge that if Instructions are given by email (by way of signed pdf), I/we agree that it is my/our responsibility to ensure that such Instructions are received in legible form and that I/we undertake to confirm such Instructions to the Administrator in writing where required. Whether or not such written confirmation is in fact received, the Administrator and the ICAV (including the Fund) may rely conclusively upon, shall incur no liability in acting upon any Instruction or other instrument received by email (by

- way of signed pdf) believed by it in good faith to be genuine or to be signed by the proper person(s) or duly authorised or properly made
9. I/We understand that the tax disclosures set forth in the Prospectus are of a general nature and may not cover the jurisdiction in which I am /we are subject to taxation and that the tax consequences of my/our purchase of Shares depend on my/our individual circumstances.
  10. I am not/We are not subscribing for Shares on behalf of one or more (i) employee benefit plans ("ERISA Plans") subject to Title I of United States Employee Retirement Income Security Act of 1974, as amended, (ii) retirement plans covering only self-employed individuals and individual retirement accounts or otherwise defined as a "plan" in Section 4975(e)(1) of the United States Internal Revenue Code of 1986, as amended (collectively "Qualified Plans"), or (iii) entities deemed to hold the assets of an ERISA Plan or Qualified Plan.
  11. I/We hereby undertake to observe and be bound by the provisions of the Prospectus and the Instrument of the ICAV and apply to be entered in the Register of Shareholders as the registered holder/holders of the Shares issued in relation to this application.
  12. I/We acknowledge that the ICAV, the Administrator acting on behalf of the ICAV and any delegate may require certain customer due diligence documentation in order to comply with Anti-Money Laundering and Counter Financing of Terrorism regulatory and legislative requirements in force in Ireland which would include but are not limited to proof of identity of the Applicant and beneficial owner (where applicable), address and source of funds before processing applications and redemption requests, and the ICAV and/or the Administrator and its delegate (if applicable) shall be held harmless and indemnified against any loss occurring due to the failure to process this application, if such information as has been required by the parties hereto has not been provided by me/us within the timescales provided.
  13. I/We shall provide the ICAV with any additional information and documentation which it may reasonably request in connection with tax or anti-money laundering and counter financing of terrorism or other similar requirements in order to substantiate any representations made by me/us or otherwise and I/We acknowledge that the ICAV or its delegates may be required to disclose such information relating to this application to such persons as they consider appropriate. In the case of delay or failure to provide satisfactory information, each of the ICAV, the AIFM or Administrator, may take such action (including declining to accept an application) as they think fit.
  14. I/We acknowledge and agree that, where I/we fail to meet any of the ICAV's verification and identification policies as applied from time to time in the ICAV's compliance with all applicable anti- money laundering and counter financing of terrorism laws and regulations [imposed upon me/us], the Administrator, after notification to the Directors where relevant, may suspend any dealings on the account in respect of my/our holding in the ICAV until I/we comply with such applicable verification and identification standards.
  15. I/We hereby acknowledge that I/we have read and fully considered and understood the Prospectus in connection with this application for Shares in the ICAV and the most recent Annual Report and Accounts of the ICAV and that I/we have evaluated my/our investment in the ICAV in the light of my/our financial condition and resources. I/We confirm that I/we am/are aware of the risks involved in investing in the ICAV and that an inherent risk in this investment is the potential to lose all of my/our investment. I/We hereby further acknowledge that I/we am/are applying for Shares on the terms of the Prospectus and supplement for the relevant Fund and that I/we have not relied on any representations or statements made or information provided by or on behalf of the ICAV other than information contained in the Prospectus.
  16. I/We hereby accept such lesser number of Shares, if any, than may be specified above in respect of which this application/transfer may be accepted.
  17. (In respect of joint Applicants only) We direct that on the death of one of us, the Shares for which we hereby apply be held in the name of and to the order of the survivor(s) or the estate of the last remaining survivor. I/We acknowledge and agree that in the event of the death of one or more of us the Administrator will require further documentation in relation to any proposed change of name or authority to act in respect of the Shares for which we hereby apply including without limitation a copy of the relevant Death Certificate, Grant of Probate or copy of a valid will.
  18. I/We understand and agree that the ICAV prohibits the

investment of funds by any persons or entities that are acting, directly or indirectly: (i) in contravention of any applicable laws and regulations, including anti-money laundering regulations or conventions; (ii) on behalf of terrorists or terrorist organisations, including those persons or entities that are included on the List of Specially Designated Nationals and Blocked Persons maintained by the US Treasury Department's Office of Foreign Assets Control ("OFAC"), as such list may be amended from time to time; (iii) any country, territory, individual or entity listed on any EU sanctions list; (iv) for a senior foreign political figure, any member of a senior foreign political figure's immediate family or any close associate of a senior foreign political figure, unless the ICAV, after being specifically notified by me/us in writing that I am/we are such a person, conducts further due diligence and determines that such investment shall be permitted; or (v) for a foreign shell bank (such persons or entities in (i) to (v) are collectively referred to as "Prohibited Persons"). I/We hereby represent, warrant and covenant that I/we and the persons we represent as agent or nominee or our beneficial owners or persons who control us or are controlled by us is/are not a Prohibited Person and subscription moneys are not directly or indirectly derived from activities that may contravene Irish or international laws and regulations, including anti-money laundering laws and regulations.

19. I/We agree to indemnify and hold harmless the ICAV, the AIFM, the Administrator, the Depositary, and their respective directors, officers, employees, and agents against any loss, liability, cost or expense (including without limitation legal fees, taxes and interest) that may result directly or indirectly, from any breach of any representation, warranty, condition, covenant or agreement contained herein or in any other document delivered by me/us to the ICAV, the AIFM the Administrator or the Depositary. Each of the indemnified parties referred to in this undertaking is an intended third party beneficiary of this undertaking.
20. I/We have made arrangements for payment to be made to the relevant bank account(s) specified above for subscriptions.
21. I/We acknowledge that the ICAV reserves the right

to reject any application in whole or part without giving any reason for such rejection.

22. I/We understand that the confirmations, representations, declarations, indemnities and warranties made or given herein are continuous and apply to all subsequent subscriptions of Shares by me/us in the ICAV.
23. I/We understand and agree that in normal circumstances any redemption proceeds will only be paid to a bank account from which the subscription money has been remitted from and held in my/our name with a recognised financial institution. I/We acknowledge that if I/We request the Administrator to pay redemption proceeds to
24. an account or bank the details of which differ from those held on file I/we understand that payment cannot be effected until such time as the relevant documentation as specified by the Administrator regarding the change is forwarded by me.
25. I/We acknowledge that the ICAV reserves the right to cancel without notice any contract for which payment has not been received by the relevant settlement date and to recover any losses incurred.
26. I/We understand that while an initial application will be actioned upon receipt of an email I/we undertake to confirm this by forwarding an original copy where required by the Administrator of the completed application form used on initial subscription. I/We acknowledge that redemption proceeds may not be paid out until the original of the application form where required by the Administrator used on initial subscription together with all documentation required by the ICAV and the Administrator, including all documentation required for anti-money laundering purposes has been received by the Administrator.
27. I/We hereby acknowledge that any notice, information or document may be served by the ICAV on me/us in the manner specified from time to time in the Prospectus and, for the purposes of the Electronic Commerce Act 2000 as amended, if I have provided an email address to the ICAV or its delegate, consent to any such notice or document being sent to me/us via email address previously identified to the ICAV or its delegate which I/We acknowledge constitutes effective receipt by me/us of the relevant notice or document. I/We acknowledge that I am/we are not obliged to accept electronic communication and may at any time choose to revoke my/our agreement to receive communications electronically by notifying the ICAV in writing at the

above address provided that my/our agreement to receive communications electronically shall remain in full force and effect pending receipt by the ICAV of written notice of such revocation.

28. I/We acknowledge the restrictions on dealing as disclosed in the Prospectus and the right of the ICAV to exercise its discretion in order to protect the ICAV from market timing, excessive trading or other activity which it believes is harmful to the ICAV.
29. If any of the foregoing representations, warranties or covenants ceases to be true or if the ICAV, AIFM and /or Administrator no longer reasonably believes that it has satisfactory evidence as to their truth, notwithstanding any other agreement to the contrary, the ICAV, AIFM and /or Administrator may be obliged to freeze my/our investment, either by prohibiting additional investments, declining or suspending any redemption requests and/or segregating the assets constituting the investment in accordance with applicable regulations, or my/our investment may immediately be redeemed by the ICAV or the AIFM, and the ICAV, AIFM and /or Administrator may also be required to report such action and disclose my/our identity to a relevant authority. In the event that the ICAV, AIFM and /or Administrator is required to take any of the foregoing actions, I/we understand and agree that I/we shall have no claim against the ICAV, the AIFM, the Administrator and their respective affiliates, directors, officers, members, partners (where applicable), employees, shareholders and agents from any damages as a result of any of the aforementioned actions.
30. I/We agree to provide these confirmations to the ICAV at such times as the ICAV may request, and to provide on request such certifications, documents or other evidence as the ICAV may require to substantiate such representations to the satisfaction of the ICAV.
31. I/We agree to notify the ICAV immediately if I/we become aware that any of the confirmations are no longer accurate and complete in all respects and agree immediately either to have redeemed or to tender to the ICAV for redemption all of my / our Shares.
32. I/We acknowledge that the ICAV intends to take such steps as may be required to satisfy any

obligations imposed by: (i) the Foreign Account Tax Compliance provisions ("FATCA") enacted under the Hiring Incentives to Restore Employment Act 2010 of the United States of America; or (ii) any provisions imposed under Irish law arising from the intergovernmental agreement between the Government of the United States of America and the Government of Ireland (the "Irish IGA") so as to ensure compliance or deemed compliance (as the case may be) with the FATCA regulations or the Irish IGA.

33. I/We hereby acknowledge that the ICAV intends to take such steps as may be required to satisfy any obligations imposed by: (i) the Standard for Automatic Exchange of Financial Account Information in Tax Matters ("the Standard") and, specifically, the Common Reporting Standard ("CRS") therein; or (ii) any provisions imposed under Irish law arising from the Standard or any international law implementing the Standard (including, without limitation, the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information or the EU Council Directive 2014/107/EU (amending Council Directive 2011/16/EU)) so as to ensure compliance or deemed compliance (as the case may be) with the Standard and the CRS therein.
34. We agree to provide to the ICAV, the AIFM, and/or the Administrator the necessary declarations, confirmations and/or classifications at such times as each of them may request and furthermore to provide any supporting certificates or documents as each of them may reasonably require in connection with this investment by reason of FATCA, the Irish IGA or the CRS, as described above, or otherwise. Should any information furnished to any of them, whether by way of this Application Form or any application form in respect of a previous application for Shares made by me/us, become inaccurate or incomplete in any way, I/we hereby agree to notify the ICAV, the AIFM, and the Administrator immediately of any such change and further agree immediately to take such action as the ICAV, the AIFM, and/or the Administrator may direct, including where appropriate, redemption of our Shares in respect which such confirmations have become incomplete or inaccurate where requested to do so by the ICAV, the AIFM, and/or the Administrator (as applicable). If relevant, I/we agree to notify the ICAV, the AIFM, and the Administrator of any change to my/our tax residency status. I/we hereby also agree to indemnify and keep indemnified the ICAV, the AIFM, and the 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 my/our obligations pursuant to this section or failure to provide such information which has been requested by the ICAV, the AIFM and/or 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 ICAV, the AIFM, and/or 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 my/our entire holding in the ICAV, and that the ICAV is authorised 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 ICAV, the AIFM, the Administrator and the Depositary against any loss suffered by them or other Shareholders in the ICAV in connection with any obligation or liability so to deduct, withhold or account. I/We confirm that we have accurately and correctly completed the relevant self-certification form included this Application Form. I/We further confirm that if any information included in the self-certification form subsequently becomes inaccurate or incorrect we will notify the ICAV, the AIFM, and the Administrator immediately of any such change and agree to immediately take such action as the ICAV, the AIFM, and the Administrator may direct, including where appropriate, redemption of our Shares. I/We agree to waive any provision of any privacy, banking secrecy or other law or regulation of any jurisdiction and/or the terms of any confidentiality agreement, arrangement or understanding that would, absent such a waiver, prevent the ICAV's compliance with the FATCA and CRS Requirements. I/We hereby acknowledge that I/we should consult our own tax advisers about the applicability of FATCA, CRS and any other reporting requirements with respect to the our own situation.

35. I/we hereby confirm that subscription monies

delivered by me / us to the ICAV prior to the relevant Subscription Day or prior to the end of an Initial Offer Period, are not to be held on trust for me/us by the ICAV. I/we confirm that, upon receipt by the ICAV, such subscription monies are (and are to be held as) assets of the ICAV, attributable to the relevant Fund. I/we, accordingly, agrees that I/we shall be treated for all purposes as a creditor of the ICAV in respect of the relevant Fund up until the relevant Subscription Day or end of an Initial Offer Period at which point, upon the issuance of shares to me/us, I/we shall become a shareholder / member. I/we further acknowledge that the Investor Money Regulations (SI No 105 of 2015) or equivalent client money protections do not apply.

36. I/We authorise the Administrator to use the AML/KYC documentation that has been provided for previous or current account openings in my/our name for other accounts which the Administrator may be opening in other funds where the Administrator is acting as administrator to those other funds.

37. In accordance with the provisions of the Data Protection Act 2018 (as may be amended or supplemented from time to time) and the EU's General Data Protection Regulations 2016/679 (the "GDPR" (together the "Data Protection Legislation"), I/We hereby acknowledge and are informed that personal data given in this Application Form (or otherwise provided in connection with an application to subscribe for Shares in the ICAV, on application or at any other time, including without limitation my/our name, age, contact details, bank account details, transactions and the invested amount, and any information regarding the dealing in Shares (subscription, conversion, redemption and transfer) (the "Personal Data"), will be collected, recorded, stored, adapted, transferred and processed, by electronic means or otherwise, by the ICAV as a "data controller" under the Data Protection Legislation, and as further described in the ICAV's data privacy statement, which is set out in page 29 of this Application Form and is otherwise available upon request. I/We hereby undertake to provide information to the ICAV or the Administrator as may be required for the establishment and maintenance of the ICAV's beneficial ownership register in accordance with the European Union (Anti-Money Laundering Beneficial Ownership of Corporate Entities) Regulations 2016 as may be amended from time to time (the "Beneficial

38. Ownership Regulations"). I/We hereby consent to the publication of such information in accordance with the

requirements of the Beneficial Ownership Regulations.

39. I/We agree to notify the ICAV and the Administrator of any change to any information furnished herein which may impact my/our investment in the ICAV.

## DATA PROTECTION

In accordance with the General Data Protection Regulation (697/2016/EU) (the “**GDPR**”) and applicable Irish data protection legislation (currently the Irish Data Protection Act 2018) (collectively, “**Data Protection Legislation**”) Redhedge ICAV (the “**Fund**”) being a data controller, must provide you with information on how the personal data that you provide as part of your subscription to shares in the Fund will be processed by the Fund, its service providers and delegates and their duly authorised agents and any of their respective related, associated or affiliated companies.

As a consequence of your investment, the Fund acting as a data controller may itself (or through third parties including but not limited to Waystone Management Company (IE) Limited (the “**AIFM**”) and, Apex Fund Services (Ireland) Limited (the “**Administrator**”), together with any distributors that may be appointed from time to time (collectively the “**Distributor**”), local paying agents and mailing firms appointed by any of the foregoing (together the “**Service Providers**”) process your personal information or, to the extent that you are a non-natural person, that of your directors, officers, employees, intermediaries and/or beneficial owners. Save where otherwise expressly provided, any reference in this Data Privacy Statement to “you” or “your” in the context of processing personal data of data subjects shall be understood to mean and relate to the personal data of your directors, officers, employees, intermediaries and/or beneficial owners as the context may require.

The Administrator may use your personal data where this is necessary for compliance with a legal obligation to which it is directly subject (i.e. to comply with applicable law in the area of anti-money laundering and counter terrorist financing or where mandated by a court order or regulatory sanction). The Administrator, in respect of this specific use of personal data, acts as a data controller. In circumstances where the Administrator acts as a data controller in respect of the information that has been provided to it by you, all rights afforded to you as a data subject under GDPR shall be exercisable by you solely against the Administrator.

European Depositary Bank SA, Dublin Branch (the “**Depositary**”) may use your personal data where this is necessary for compliance with a legal obligation to which it is directly subject (i.e. to comply with applicable law in the area of anti-money laundering and counter terrorist financing or where mandated by a court order or regulatory sanction). The Depositary, in respect of this specific use of personal data, acts as a data controller. In circumstances where the Depositary acts as a data controller in respect of the information that has been provided to it by you, all rights afforded to you as a data subject under GDPR shall be exercisable by you solely against the Depositary.

Please note the following:

### **Purposes of Processing and Legal Basis for Processing**

The personal data collected from you or provided by you or on your behalf in connection with your application for Shares in the Fund will be collected, stored, disclosed, used and otherwise processed by the Service Providers for the purposes outlined in the table below.

<b>Processing Activity by or on behalf of the Fund</b>	<b>Legal Basis for Processing</b>
Where you are a natural person, opening your account with the Fund and managing and administering your holdings in the Fund and any related account on an ongoing basis.	Performance of the contract between the Fund and you
Where you are a natural person, disclosures to third parties such as auditors, regulatory authorities, tax authorities and technology providers in the context of	Performance of the contract between the Fund and you.

<b>Processing Activity by or on behalf of the Fund</b>	<b>Legal Basis for Processing</b>
the day to day operations of the Fund.	
Where you as an investor are a non-natural person, disclosures to third parties such as auditors, regulatory bodies, tax authorities and technology providers in the context of the day to day operations of the Fund.	Pursuing the legitimate interests of the Fund in managing and administering the holdings of the non-natural persons in the Fund and any related account on an ongoing basis.
Complying with any applicable legal, tax or regulatory obligations imposed on the Fund including legal obligations under Fund law the AIFM Regulations and the AIF Rulebook, under tax law and under anti-money laundering / counter terrorist financing legislation.	Compliance with a legal obligation to which the Fund is subject
Recording, maintaining, storing and using recordings of telephone calls and electronic communications that you make to and receive from the Fund, the Service Providers and their delegates or duly appointed agents and any of their respective related, associated or affiliated companies for any matters related to investment in the Fund, dispute resolution, record keeping, security and/or training purposes.	Pursuing the legitimate interests of the Fund.  Further information relating to the balancing test undertaken by the Fund in respect of such processing is available upon request.

**Please note that where personal data is processed for purposes of legitimate interests, you have a right to object to such processing and the Fund and its appointed Service Providers will no longer process the personal data unless it can be demonstrated that there are compelling legitimate grounds for the processing which override your interests, rights and freedoms or for the establishment, exercise or defence of legal claims.**

### **Profiling and Screening**

The Fund and its appointed Service Providers may engage in PEP screening and financial sanctions screening programs defined by the European Union (“**EU**”), the United Nations (“**UN**”), Her Majesty’s Treasury (“**HMT**”) and the Office of Foreign Assets Control (“**OFAC**”) for the purposes of complying with for the purposes of complying with the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 as may be amended or replaced from time to time and with UN, EU and other applicable sanctions regimes. Such processing, which may reveal your political opinion, is considered lawful on the grounds of substantial public interest permitted under Article 9(2)(g) of the GDPR. Further information is available in the prospectus for the Fund.

### **Undertaking in connection with other parties**

By agreeing to provide personal data to the Fund, you undertake to be authorised to disclose to the Fund relevant information applicable to the beneficial owner of the investment, to your directors and authorised signatories and to persons that own, directly or indirectly, an interest in the Fund. In this respect you confirm that you have provided these persons with all the information required under applicable data protection law, notably regarding their data protection rights, and received from these persons their authorisation for the processing and transfer of their personal data to us.

## **Disclosures to Service Providers and / or Third Parties**

Personal data relating to you which is collected from you or provided by you or on your behalf may be handled by Service Providers appointed by the Fund and its or their duly appointed agents and any of related, associated or affiliated companies where required for the purposes specified above.

These Service Providers will be obliged to adhere to the data protection laws of the countries in which they operate.

The Fund may disclose your personal data to other third parties where required by law or for legitimate business interests. This may include disclosure to third parties such as auditors and the Central Bank of Ireland, regulatory bodies, taxation authorities and technology providers.

## **Transfers Abroad**

Personal data collected from you or provided by you or on your behalf may be transferred outside of Ireland including to companies situated in countries outside of the European Economic Area (“**EEA**”) which may not have the same data protection laws as in Ireland.

Where data transfers outside of the EEA take place, the Fund has taken the necessary steps to ensure that appropriate safeguards have been put in place to protect the privacy and integrity of such personal data, in particular the implementation of binding corporate rules and/or ensuring the implementation of model contracts by the Service Providers and their affiliates.

## **Data Retention Period**

The Fund and its appointed Service Providers will retain all information and documentation provided by you in relation to your investment in the Fund for such period of time as may be required by Irish legal and regulatory requirements, being at least six years after the period of your investment has ended or the date on which you had your last transaction with us.

## **Your data protection rights**

Please note that you have the following rights under the GDPR. In each case, the exercise of these rights is subject to the provisions of the GDPR:

- (i) You have a right of access to and the right to amend and rectify your personal data.
- (ii) You have the right to have any incomplete personal data completed.
- (iii) You have a right to lodge a complaint with a supervisory authority, in particular in the Member State of your habitual residence, place of work or place of the alleged infringement if you consider that the processing of personal data relating to you carried out by the Fund infringes the GDPR.
- (iv) You have a right to be forgotten (right of erasure of personal data).
- (v) You have a right to restrict processing.
- (vi) You have a right to data portability.

(vii) You also have the right to object to processing where the Fund is processing personal data for legitimate interests.

Where you wish to exercise any of your data protection rights against the Fund, please contact us via the details provided below under “Contact Us”.

The Fund or its Service Provider will respond to your request to exercise any of your rights under the GDPR in writing, as soon as practicable and in any event **within one month** of receipt of your request, subject to the provisions of the GDPR. The Fund or its Service Provider may request proof of identification to verify your request

### **Failure to provide personal data**

Please see the prospectus for the Fund for further information on failure to provide personal data.

### **Contact us**

If you have any questions about our use of your personal information, please contact the Administrator by phone at +353 1 567 9248 or email at [transfer.agency@apexgroup.com](mailto:transfer.agency@apexgroup.com).

## **ANTI-MONEY LAUNDERING REQUIREMENTS**

We require detailed verification of each Applicant's and investor's identity for anti-money laundering purposes, in accordance with the Criminal Justice (Money Laundering & Terrorist Financing) Act 2010.

The information in Appendix 1 will provide you with the minimum requirements for different types of Applicants, for example individuals and corporate entities. It is strongly recommended that you contact the Administrator for full list of identification / verification documents before you send the instructions to place a subscription.

The ICAV reserves the right to request any further documentation it requires to satisfy its obligations under anti-money laundering procedures or legislation.

**SIGNATURE**

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

I/We\* declare that I/we\* have read and fully understand all terms, representations, and conditions in this form.

(\* delete as applicable).

**Applicant / Authorised Signatory Name:**

**Capacity of Authorised Signatory** (if applicable)

**Signature:**

**Date:**

**Applicant / Authorised Signatory Name:**

**Capacity of Authorised Signatory** (if applicable)

**Signature:**

**Date:**

**Applicant / Authorised Signatory Name:**

**Capacity of Authorised Signatory** (if applicable)

**Signature:**

**Date:**

**Applicant / Authorised Signatory Name:**

**Capacity of Authorised Signatory** (if applicable)

**Signature:**

**Date:**

**IMPORTANT:**

To be valid Application Forms must be signed by each Applicant and received by the Administrator. In the case of a legal entity, Applications Forms should be executed under seal or signed by duly authorised signatories provided that a copy of the authorised signatories list together with sample signatures and details of any signing protocol accompanies the Application Form. If this Application Form is signed under power of attorney such power of attorney or a copy thereof must accompany it. The right is reserved to reject any Application Form in whole or in part or to seek such further information as the ICAV may require to satisfy itself in regard to the identity and legal capacity of any Applicant.

# Appendix 1

## AML CDD Requirements

In order to comply with Anti-Money laundering legislation the Fund (or the Administrator on behalf of the Fund) is required to obtain identity verification documents from each Subscriber.

Below is a list of anti-money laundering documentation to be provided by investors and is provided as a guide outlining simplified and standard due diligence requirements. Please note that the AML reviews are carried out on a risk based approach and depending on the risk category of your investment, additional AML documentation may be required. The administrator will confirm customer due diligence documentation requirements at account opening stage.

Where the investor is deemed to be High Risk, we may require additional documentation in addition to Original Certified true copies of all documents.

### Section 1. Simplified Due Diligence

A Subscriber qualifies for simplified due diligence from General Identification Requirements when one of the following conditions is met **and** the Subscriber's subscription proceeds have originated from an "Approved Country"<sup>23</sup>

#### A. Regulated Financial Institution:

Where the Subscriber is a Regulated Financial Institution regulated by an "Approved Regulator"<sup>24</sup> or is a 100% owned subsidiary of such an entity;

##### I. Documentation Requirements for entities investing on their own behalf:

- Own behalf declaration confirming investing on own behalf (Appendix 1)
- Proof of regulation
- Copy of the Commercial Register/Certificate of Good Standing
- Copy of the authorised signatory list with specimen signatures on company letterhead
- Copy of the Structure chart or shareholders chart, including the % ownership and control
- UBO Declaration identifying individuals owning/controlling 25% or more (As set out in appendix 2 of this section)

##### II. Requirements for Regulated Entities investing on behalf of a third Party in addition to point (I):

- Declaration confirming investing on behalf of a third party (Appendix 1)
- AML Comfort Letter - please revert to Appendix 3 for the Apex template
- \*In some instances a Wolfsberg Questionnaire may be required

#### B. Nominees:

Where a subscriber is a nominee account with a Regulated Parent:

##### I. Documentation Requirements:

- Proof of regulation in a low risk Jurisdiction
- AML Comfort Letter - please revert to Appendix 3 for the Apex template
- \*In some instances a Wolfsberg Questionnaire may be required

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<sup>23</sup> Please refer to the administrator for confirmation of approved countries

<sup>24</sup> Please refer to the administrator for confirmation of approved regulators

- Copy of the authorised signatory list with specimen signatures on company letterhead
- Copy signatories' ID where they have signed the application form & will place the orders
- Copy of the Structure chart or shareholders chart, including the % of ownership and controlling
- UBO Declaration identifying individuals owning/controlling 25% or more (As set out in appendix 2 of this section)

**C. Listed Entities + Subsidiaries of Listed Entities:**

Where the Subscriber is quoted or listed on an "Approved Market"<sup>25</sup> or Stock Exchange or is a 100% owned subsidiary of such an entity;

**I. Documentation Requirements:**

- Confirmation that investing on own behalf (Appendix 1)
- Proof of listing in a low risk jurisdiction
- Copy of the authorised signatory list with specimen signatures on company letterhead
- Copy signatories' ID where they have signed the application form & will place the orders
- Copy of commercial register/Certificate of good standing
- Copy of the Structure chart or shareholders chart, including the % of ownership and controlling
- UBO Declaration identifying individuals owning/controlling 25% or more (As set out in appendix 2 of this section)

**II. For subsidiaries and in addition to point (I):**

- Attach proof of listed parent ownership
- Copy of certificate of incorporation or equivalent for subsidiary
- Copy of memorandum and articles of association or equivalent constitutional documents for subsidiary

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<sup>25</sup> Please refer to the administrator for confirmation of approved stock exchanges

#### D. Regulated Pension Scheme:

Where the Subscriber is a Regulated Pension Scheme in a low risk Jurisdiction; or where the entity is a state pension scheme in a low risk jurisdiction.

*Where information is available online from a reputable source, please provide all of the relevant links at account opening stage.*

##### I. Documentation Requirements:

- Proof of regulation in a low risk jurisdiction
- Copy of the articles of the pension scheme *where available from a reputable online source, please provide the link to same*
- Copy of the authorised signatory list with specimen signatures on company letterhead
- Copy of the Structure chart or shareholders chart, including the % of ownership and controlling
- UBO Declaration identifying individuals owning/controlling 25% or more (As set out in appendix 2 of this section)
- Copy ID and Proof of address for any person owning/controlling 25% or more of the investment

### Section 2. General Identification Requirements: Standard Due Diligence

#### A. Entities:

Where a Subscriber is an entity that is domiciled/incorporated in an “Approved Country”<sup>26</sup> **and** the Subscriber’s subscription proceeds originate from an “Approved Country” **ALL** the following information and identification documentation must be forwarded with the subscription application;

#### Corporate Entities (General):

##### I. Documentation Requirements:

- Confirmation investing on own behalf
- Copy of Certificate of Incorporation /Good Standing
- Copy of Memorandum and Articles of Association or equivalent constitutional documents
- Copy of the latest financial report or equivalent (If not available, copies of IDs and Proof of address for two directors may be required along with a letter confirming that the company is financially solvent)
- Copy of the authorised signatory list with specimen signatures on company letterhead
- Copy of the signatories' IDs who signed the application form & will place orders
- Copy of the list of Directors/Members/Partners on letterhead paper of the Company
- Copy ID for at least 2 controllers (where a partnership - one of these must be the GP)
- Copy of the Structure chart or shareholders chart, including the % of ownership
- Complete “UBO Declaration” (Appendix 2) on behalf of the Entity – See Appendix 2

*\*The declaration must be completed by an authorized individual from the Entity and on Entities letterhead.*

- i. If there is a UBO with 25% or more shareholding the person must be identified as per section 2 ( B )
- ii. In the case of an Entity, where the Managing Member is not an individual, the entity must also be identified as per requirements in Section 2 (A).

#### Trusts:

##### II. Documentation Requirements:

- Copy of the latest trust deed
- Copy Signature List on company letterhead
- Copy of the IDs of the signatories on the application form/who will place deals on the account

<sup>26</sup> Please refer to the administrator for confirmation of approved countries

- Identification and verification of the identity of the Settlor and the Trustee according to their legal forms
- Identification and verification of the identity of the Protector if any, according to its legal forms
- Information on the Source of Wealth of the Settlor
- Copy Structure Chart/Shareholder Chart, showing the % ownership and control of all beneficial owners and controllers
- UBO Declaration - Identifying all individuals owning or controlling any part of the trust if not available within the trust deed/structure chart
- Copy ID and proof of address (dated within the last 6 months) for any persons owning or controlling any part of the trust

**B. Individuals:**

Where a Subscriber is an Individual from an “Approved Country”<sup>27</sup> **and** where the Subscriber’s subscription proceeds originate from an “Approved Country”<sup>28</sup>. All the following information and identification documentation must be forwarded with the subscription application;

**I. Information Requirements:**

- Full Legal Name
- Date of Birth
- Place of Birth
- Residential Address, (including Country of Residence)
- Nationality
- Government ID Number
- Source of Wealth
- Signature

**II. Documentation Requirements:**

- Copy of a valid ID document (passport /driver’s license or other form of Government issued photo identification) bearing clear picture, expiry date and signature
- Copy proof of residential address dated within the last six months, in the form of household utility bill or bank statement
- Completed source of wealth declaration (please contact Administrator for the relevant template)

**Appendix 1 – Own Behalf Declaration**

"Company Letterhead"

{Date}

**Apex Fund Services (Ireland) Limited,**

2nd Floor, Block 5  
 Irish Life Centre  
 Abbey Street Lower  
 Dublin D01 P767

<sup>27</sup> Please refer to the administrator for confirmation of approved countries

<sup>28</sup> Please refer to the administrator for confirmation of approved countries

Ireland

**Subject: Declaration of the investment on own behalf/ third party behalf**

Investor Name: \_\_\_\_\_

Fund: \_\_\_\_\_

Dear Sirs,

We declare that investments made in the above mentioned Fund are made

- on my/our own behalf
- on behalf of our client(s)

Printed name of the investor/authorised signatory

\_\_\_\_\_

Signature \_\_\_\_\_

**ULTIMATE BENEFICIAL OWNER DECLARATION**

[Place on the Applicant's letterhead]

[Date]<sup>29</sup>

Apex Fund Services (Ireland) Limited ("Apex")  
2<sup>nd</sup> Floor, Block 5  
Irish Life Centre  
Abbey Street Lower  
Dublin DO1 P767  
Ireland

**Ultimate beneficial owner declaration**

We confirm the below in regards to *[Insert Registered Investor Name]* (the "Applicant"), invested in *[Insert Fund Name]*.

**Section 1 – Please confirm regarding ownership of Applicant**

One or more Natural Person(s) (Individual) owns/controls directly or indirectly 25% or more of the investment as beneficial owner.

<sup>29</sup> Note to draft: it must be dated no more than three months before the Applicant's admission into the Fund.

**Yes** - provide details of the natural person(s) identified in the space provided below and proceed to section 3.

**No** - proceed to section 2.

Full Name:

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Date of Birth:

---

Place of birth:  
(city, country)

---

Registered address:  
(street, city, country of residence)

---

Nationality (all if several):

---

National ID number:

---

Percentage Holding (directly or indirectly 25% or more): 

---

Source of wealth:

---

\*Further information on Ultimate Beneficial Ownership information may be requested.

**Section 2 - Please confirm regarding control of the Applicant**

Please provide details of one or more Natural Person(s) (Individual) with significant responsibility for managing the Applicant (e.g. a Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Managing Member, General Partner, President, Vice President, or Treasurer) or any other individual who regularly performs similar functions.

Full Name:

---

Date of Birth:

---

Place of birth:  
(city, country)

---

Registered address:  
(street, city, country of residence)

---

Nationality (all if several):

---

National ID number:

---

\*Further information on Ultimate Beneficial Ownership information may be requested.

**Section 3**

Is there a requirement to submit a beneficial ownership register in the investor's country of registration - please select as appropriate

**Yes**

**No**

If the answer to the above is yes, please confirm if the investor is required to submit a beneficial ownership register and has done so

**Yes**

**No** - please provide a brief explanation \_\_\_\_\_

Where the answer to the above is yes, please provide a copy of the Beneficial ownership filing details. Please note we may require further information on any individual identified on the beneficial ownership register filing

**Section 4**

Tick this box if any of the individuals identified in sections 1,2 or 3 (i.e. the Beneficial Owner or Controlling Person) or any authorised individual for the Applicant is considered a "Politically Exposed Person" (PEP)<sup>30</sup>.

Full Name: \_\_\_\_\_

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

Position / name of entity \_\_\_\_\_

Place of birth (city, country): \_\_\_\_\_

Registered address:  
(street, city, country of residence) \_\_\_\_\_

Nationality (all if several): \_\_\_\_\_

National ID number: \_\_\_\_\_

If there are any subsequent changes to the ownership or control structure set out above, we shall inform Apex as soon as reasonably practicable upon becoming aware of such change and supply such information as Apex requires in order to establish and prove the submitted details.

We confirm that we are not aware of any activities on the part of the Applicant that lead us to suspect that the beneficial owners are or have been involved in criminal conduct of money laundering. Should we subsequently become suspicious of any such activity then, subject to any legal constraints, we shall inform Apex and/or the relevant regulatory authorities accordingly.

The undersigned declares that the details given are true and correct in regards to the beneficial ownership and control structure of the Applicant.

<sup>30</sup> A "Politically Exposed Person" is a person who performs important public functions, is a senior political figure or has been in the last 12 months. It includes but is not limited to heads of state, government and cabinet ministers, judges, senior party functionaries, military leaders, ruling members of royal families, government officials and those directly related to them

Yours sincerely,

---

Authorised Signatory

---

Authorised Signatory

## Appendix 3 - AML Letter

Letterhead of the Regulated Entity

{Date}

**Apex Fund Services (Ireland) Limited**

2nd Floor, Block 5  
Irish Life Centre  
Abbey Street Lower  
Dublin D01 P767  
Ireland

**Re: [Name of Investor]**

“Introductory section of the company, its regulated status and registration number”

“Name of the Entity” hereby confirms the following in accordance with the standards of a prudent professional and the applicable laws and regulations:

1. We maintain Anti Money Laundering & Counter Terrorist Financing (“**AML/CTF**”) **policies** applicable to all employees and an on-going training program. We have implemented **related procedures** and controls including a procedure on suspicious activity reports;
2. We perform a **risk assessment of the underlying investor, mandates and proxy holders** using a combination of relevant risk factors prior entering into a business relationship and obtain information on the purpose of the business relationship (**Risk Based Approach**);
3. We perform the **identification and verification** of the identity of the underlying investor based on the initial risk assessment. Where applicable, the identification and verification of the **identity of our clients, beneficial owners, controlling parties and proxy holders** is performed, such that the ownership and control structure of the underlying investors in particular legal persons, trusts and similar legal arrangements are understood and risks are assessed;
4. We perform **enhanced due diligence on higher risk** underlying investors and their beneficial owners, where applicable, including **politically exposed persons** and, where a relationship is established with countries or territories which do not or insufficiently apply AML-CTF measures;
5. We perform **on-going monitoring** of the business relationship to maintain KYC information current including detection of unusual transactions which are not consistent with the expected business activity, and where necessary, the origin of funds and origin of wealth;
6. We perform **sanctions screening prior the account opening and on an on-going basis** of the underlying investors, their beneficial owners, mandate and proxy holders where applicable. The sanctions lists are amongst others, the resolutions of the United Nations Security Council as well as acts adopted by the European Commission regarding CTF/EU sanction list. [*In addition where applicable, we are required to comply with OFAC sanctions programs and perform sanctions screening against the listings of the US Department of Treasury, Office of Foreign Asset Control (“OFAC”) ]*;
7. We **retain investor due diligence documentation during a period of at least five years** following the end of the business relationship and **will make it available upon written request to Apex Ireland** notwithstanding any applicable rules on confidentiality or local secrecy laws.
8. We confirm that screening is performed on all of our employees and we will provide Apex with information relating to individuals such as full name, date of birth, place of birth, if required.
9. We will inform you immediately if we become aware of any introduced investor(s) engaging in activities which lead us to believe that such introduced investor(s) is involved in money laundering or terrorist activities to the extent permitted by law;
10. We **do not enter into business relationship with shell banks** or accept shell banks as underlying investors or beneficial owners;

11. We acknowledge that Apex Fund Services (Ireland) Limited is relying on us to satisfy their investor due diligence requirements with respect to **[Name of Investor]**.

Yours sincerely,

\_\_\_\_\_  
Authorized Signatory

Print Name:

\_\_\_\_\_  
Authorized Signatory

Print name:

#### **Appendix 4 – Certification Requirements**

- Certification must be made by independent 3rd party (self-certification is not acceptable)
- The certifying body must perform the certification in presence of the original documentation and must meet the client personally when certifying the documents
- Certification can only be made by a competent authority:
  - Notary Public
  - Embassy/Consular Staff
  - Commissioner of Oaths (which register number is available)
  - Justice of the Peace
  - A director or authorised signatory of a regulated financial institution in an approved jurisdiction
  - Lawyer or solicitor
  - Chartered & Certified Public Accountants
  - Police Officer/An Garda Siochana
- Certification must be dated within 6 months
- Certification wording should state:
  - That the document is a true copy of the original document
  - That the document has been seen and verified by the certifier
  - Where an ID document, that the photo is a true likeness of the individual
  - Date of Certification
  - Name, Title, signature, registration number and contact details of the Certifier (i.e. if is a financial institution – name of bank, person, title, phone, etc.)