

## Heptagon Fund plc APPLICATION FORM

To	Heptagon Fund plc Brown Brothers Harriman Fund Administration Services (Ireland) Limited 30 Herbert Street, Dublin 2, Ireland
Tel	+353-1-603 6490
Fax	+353-1-603 6310
Email	BBH.Dublin.TA@bbh.com

Attention: TA Department

Unless otherwise defined herein, all words and expression used in this Application Form shall have the same meaning as in the Prospectus issued by Heptagon Fund plc (the “Company”) dated 20 December 2019 and the Supplement for its sub-funds.

I/We hereby apply to purchase Shares of the following Class(es) in the Fund.

### SUBSCRIPTION DETAILS:

Amount applied for:

Sub-Fund	Class	ISIN code	Cash Value	Units
Driehaus Emerging Markets Equity Fund	S	IE00BHCQKV56	USD	
Driehaus Emerging Markets Equity Fund	SCH	IE00BYNTQ252	CHF	
Driehaus Emerging Markets Equity Fund	SCH1	IE00BYNTQ369	CHF	
Driehaus Emerging Markets Equity Fund	SCHH	IE00BYNTQ476	CHF	
Driehaus Emerging Markets Equity Fund	SCHH1	IE00BYNTQ690	CHF	
Driehaus Emerging Markets Equity Fund	SD	IE00BHCQKW63	USD	
Driehaus Emerging Markets Equity Fund	SE	IE00BHCQKX70	EUR	
Driehaus Emerging Markets Equity Fund	SED	IE00BHCQKY87	EUR	
Driehaus Emerging Markets Equity Fund	SEH	IE00BYNTQ708	EUR	
Driehaus Emerging Markets Equity Fund	SEH1	IE00BYNTQ815	EUR	
Driehaus Emerging Markets Equity Fund	SGB	IE00BHCQKZ94	GBP	
Driehaus Emerging Markets Equity Fund	SGBD	IE00BHCQL018	GBP	

Investment Advisor / Distributor (if applicable): \_\_\_\_\_

<b>PAYMENT DETAILS</b>	
I/We have instructed/undertake to instruct my/our bank	<hr/> (State name of bank and branch)
to remit by telegraphic transfer for value (net of all bank charges) by	<hr/> (State value date)
Dollar / Euro / Pound	<hr/> (State amount)
To:	<p>Currency: U.S. Dollar  Intermediary Bank: Citibank N.A., New York  Swift Address: CITIUS33  Account No.: 09250276  ABA: 021000089  Beneficiary Bank: Brown Brothers Harriman &amp; Co.  Swift Address: BBHCUS33  Beneficiary Account: 6268593  Beneficiary Account Name: Heptagon Fund plc  Reference: <i>Name of Applicant</i></p>
	<p>Currency: Euro  Bank: HSBC France S.A.  Swift Address: CCFRFRPP  IBAN: FR7630056000100010000512237  Account No.: 00100005122  Account Name: Brown Brothers Harriman &amp; Co.  Beneficiary Account No.: 6268593  Beneficiary Account Name: Heptagon Fund plc  Reference: <i>Name of Applicant</i></p>
	<p>Currency: Pound Sterling  Intermediary Bank: Barclays Bank plc, London  Swift Address: BARCGB22  Sort Code: 203253  Beneficiary Bank: Brown Brothers Harriman &amp; Co.  Swift Address: BBHCUS33  Account No.: 53623157  Beneficiary Account No.: 6268593  Beneficiary Account Name: Heptagon Fund plc  Reference: <i>Name of Applicant</i></p>
	<p>Currency: Swiss Franc  Intermediary Bank: Credit Suisse, Zurich  Swift Address: CRESCHZZ80A  Account No.: CH58 048350983890 13000  Beneficiary Bank: Brown Brothers Harriman &amp; Co.  Swift Address: BBHCUS33  Beneficiary Account No.: 6268593  Beneficiary Account Name: Heptagon Fund plc  Reference: <i>Name of Applicant</i></p>

**Please note that cleared funds are to be received in Ireland within three business days after the Dealing Day, payment must be made for value on the same business day in Ireland as such payment deadline.**

The initial original application form should be sent by post to the Administrator.

**Each applicant must complete one of the Declarations set out in Appendix I or Appendix II below and the FATCA, CRS Self Certification following Appendix III. Please complete Appendix II only if you are an Exempt Irish Investor.**

**REGISTRATION DETAILS**

Registered Shareholder Name (in full)	
Registered Address	
Type of Legal Entity	
National ID/Passport No/Company Registration Number	
Nationality/Place of Incorporation	
Telephone No	
Facsimile No	
Email Address	
Contact Person	
Mailing Address (if different to registered address)	
Mailing Country	
Postal Code	

## **BANK ACCOUNT DETAILS FOR REDEMPTION PAYMENTS:**

Please provide below full banking details for the bank account from which the appropriate subscription settlement is being received. Settlement can only be accepted by telegraphic transfer from a bank account in the Applicant's own name. The below bank details provided will be maintained on file as the redemption account of record for this investment and future payments bank to the relevant Shareholder(s) will be returned to this account unless a written request for change has been received and approved.

Full Bank Name	
Full Bank Address	
Full Bank Account Name	
Bank Account Number	
IBAN Number	
Bank BIC/ Swift Code/ ABA Number	
Currency	

## **Correspondent/ Intermediary Bank Details**

Full Bank Name	
Full Bank Address	
Full Bank Account Name	
Bank Account Number	
IBAN Number	
Bank BIC/ Swift Code/ ABA Number	
Currency	

## **DECLARATIONS:-**

1. I/We hereby represent and warrant that:
  - i. I/We have the legal capacity, power and authority to execute and deliver this Application Form and (i) am/are not a U.S. Person; (ii) am/are not purchasing the Shares on behalf of or for the account of a U.S. Person; nor with a view to the offer, sale, delivery, directly or indirectly, of the Shares of the Fund in the United States, its territories, possessions and other areas subject to its jurisdiction; and (iii) have not been convicted of any criminal activities and the subscription monies are not the proceeds of criminal misconduct and the funds presented to complete this transaction are from legitimate sources in connection with the Investors regular and permitted business activities;
  - ii. I/We have received, read and understand the current Prospectus of the Company and, where applicable, the most recent annual report and accounts of the Company and, if issued after such reports and accounts, its most recent semi-annual unaudited report including, without limitation, those sections of the Prospectus relating to the risks and fee structure of the Fund and have relied solely on the Prospectus in determining to invest in the Shares of the Fund, and I/we have such knowledge and experience in business and financial matters as to be capable of evaluating the merits and risks of investing in the Shares of the Fund and are able to bear the economic risk of that investment.
2. I/We undertake to observe and be bound by the provisions of the Memorandum and Articles of Association of the Company (as amended from time to time) (the "Articles") by which the Company is constituted.
3. I/We acknowledge that this application is made at a price determined in accordance with the Articles and that the Directors reserve the right to reject any application in whole or in part.
4. I/We declare that I am/we are over 18 years of age and am/are of full legal age and capacity.

5. I/We hereby warrant that I/we have the knowledge, expertise and experience in financial matters to evaluate the risks of investing in the Company, am/are aware of the risks inherent in investing in the assets in which the Company will invest and the method by which these assets will be held and/or traded, and can bear the loss of my/our entire investment in the Fund.
6. I/We hereby declare that the Shares are not being acquired and will not be held in violation of any applicable laws.
7. I/We agree not to duplicate or to furnish particulars of the Prospectus, or to divulge any of its contents, to any person other than my/our investment, legal or tax advisors (who may use the information contained in the Prospectus solely for purposes relating to my/our investment in the Fund).
8. I/We hereby confirm that I/we shall be deemed to make, on a continuing basis, and in respect of all subsequent applications for Shares in the Fund each of the statements contained herein unless I/we notify the Company or the Administrator to the contrary in relation to any Shares I/we may hold or obtain at any time.
9. I/We hereby agree to indemnify and hold harmless the Company, the Depositary, the Investment Manager, the Sub-Investment Manager, the Administrator (and their respective directors, officers and employees) and the other Shareholders against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result, directly or indirectly, from (i) any misrepresentation or breach of any warranty, condition, covenant or agreement contained herein or in any other document delivered by the undersigned to the Company and (ii) my/our holdings of Shares in the Fund which brings the Company into conflict with any requirement of any local regulatory authority or the Company incurring any liability to taxation or breaching any law or regulation of any local regulatory or taxation authority.

10. For individual investors only:

I/We agree that:

- i. information supplied on this Application Form and otherwise in connection with my/our subscription for Shares may be held by the Administrator or its agent and will be used for the purposes of processing my/our subscription and investment in the Fund and completion of information on the register of Shareholders of the Fund, and may also be used for the purpose of carrying out my/our instructions or responding to any enquiry purporting to be given by me/us or on my/our behalf, dealing in any other matters relating to my/our holding of Shares (including the mailing of reports or notices), forming part of the records of the recipient as to the business carried on by it, observing any legal, governmental or regulatory requirements of any relevant jurisdiction (including any disclosure or notification requirements to which any recipient of the data is subject) and to provide a marketing database for product and market research or to provide information for the despatch of information on other products or services to me/us from the Company or any connected person of the Company. All such information may be retained after my/our Shares have been redeemed;
- ii. The Administrator may disclose and transfer such information to the auditors and the Company, including any of their employees, officers, directors, agents and delegates and the Administrator's agent and/or their subsidiaries and/or affiliates or to any third party employed to provide administrative, computer or other services or facilities to any person to whom data is provided or may be transferred as aforesaid and/or to any regulatory authority entitled thereto by law or regulation (whether statutory or not) in connection with my/our investment in the Fund, which persons may be persons outside Ireland;
- iii. I/We hereby acknowledge that my/our personal information will be handled by the Administrator (as data processor on behalf of the Company) in accordance with the Data Protection Acts 1988 to 2003 of Ireland (as may be amended or supplemented from time to time). I/We also acknowledge that this information will be processed by the Administrator for the purposes of carrying out the services of administrator, registrar and transfer agent of the Company and to comply with legal obligations including legal obligations under anti-money laundering legislation. I/We acknowledge that the

Administrator or the Company will disclose my/our information to third parties where necessary or for legitimate business interests. This may include disclosure to third parties such as the Auditors, the Investment Manager, the Sub-Investment Manager, the Irish Revenue Commissioners pursuant to the Intergovernmental Agreement entered into between Ireland and the United States in connection with the implementation of FATCA and the OECD Common Reporting Standard (“CRS”) and the Central Bank of Ireland or agents of the Administrator who process the data for anti-money laundering purposes or for compliance with foreign regulatory requirements. I/We hereby consent to the processing of my/our information, which may include (1) the recording of telephone calls with the Administrator for the purpose of confirming data, (2) the disclosure of my/our information as outlined above to the Investment Manager, the Sub-Investment Manager and any investment advisor (as relevant), (3) the disclosure of my/our information where necessary, or in the Company’s or the Administrator’s legitimate interests, to any company in the Administrator’s and/or the Investment Manger’s or Sub-Investment Manager’s group of companies, or (4) the disclosure of my/our information to agents of the Administrator, including companies situated in countries outside of the European Economic Area which may not have the same data protection laws as in Ireland; and

11. I/we hereby consent to the transmission by the Administrator of personal data provided by me/us to the Administrator being transferred to countries which are outside of the European Economic Area and to countries which do not have data protection legislation in place which is equivalent to that in place within the European Economic Area. The Company and the Administrator may carry out electronic searches of publically available or paid information with regard to anti-money laundering and client identification requirements and may retain records on file from such electronic searches.
12. I/We agree to provide such information as may be required (whether in this Application Form or otherwise), and I/we consent to the disclosure of such information to such person or persons as may be deemed to be a Paying Agent in order to permit them to comply with their obligations under FATCA or the CRS. I/We undertake to ensure that such information as I/we provide is kept up-to-date and to notify to the Administrator of any change to such information which may be relevant for the purposes of FATCA or the CRS as soon as reasonably practicable (including without limitation any change in my/our name, permanent residential address or registered office and/or the State in which I/we are resident for tax purposes).
13. I/We acknowledge and agree that where adequate information (to the satisfaction of the Company) has not been provided by us for anti-money laundering verification purposes, that our entire investment may be compulsorily redeemed from the Fund by the Company and that monies from such redemption may not be returned to us until such time as information satisfactory to the Company is received by the Company (see note 3 below). In such instances, I/we acknowledge and agree that the Company, where relevant, may not pay any distributions to us. In the event that the Company is required to take the foregoing action, I/we understand and agree that I/we shall have no claim against the Company, the Fund, the Directors, the Investment Manager, the Sub-Investment Manager, the Administrator and their respective affiliates, directors, members, partners, shareholders, officers, employees and agents for any form of loss, liability, cost, expense or damages as a result of the aforementioned action and each shall be held harmless against any loss arising as a result of a failure by me/us to provide anti-money laundering verification documentation and information as may be requested of me/us by or on behalf of the Company.
14. I/We hereby agree to indemnify and hold harmless such person or persons as may be deemed to be a Paying Agent against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly from any failure by me/us to provide information or from any information which I/we provide being incorrect or ceasing to be correct in accordance with this Application Form.

## NOTES:

1. Under Irish anti-money laundering legislation, the Company and/ or Administrator, acting on behalf of the Company, must obtain information to verify the identity and permanent address of any new investor in the Fund in accordance with the requirements of the Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010 as amended by Part 2 of the Criminal Justice Act, 2013 (the “Act”). In addition, the Company and/ or Administrator may require an intermediary that is applying for Shares on behalf of persons (which may include natural and/or legal persons who will be beneficially entitled to these Shares) to make available requested verification of identity documents and information in respect of such beneficial owners. Please refer to Appendix III on page 15 for a more detailed overview of AML requirements for new investors. You must provide the requested documentation and information. Investor account documentation and requirements will be periodically re-evaluated in line with Irish anti-money laundering legislation. The measures aimed at the prevention of money laundering will require verification of the Applicant(s)’ identity, address, source of funds and/ or source of wealth. As such the Company and/ or the Administrator reserves the right to request such information as is necessary to verify the identity of an applicant and / or the source of the subscription monies and/ or the source of wealth.
2. In the event of delay or failure by the applicant to produce any information required for verification purposes, the Company and/ or Administrator may refuse to accept the application and subscription monies.
3. Where an application for Shares in the Fund is accepted pending receipt of any information required from you for the purposes of anti-money laundering verification in accordance with the Act, your investment may be compulsorily redeemed from the Fund if such information is not provided as soon as possible after subscribing and at the latest, 90 days after your subscription is accepted into the Fund. In such instances, monies from such redemption may not be returned to you until such time as satisfactory anti-money laundering verification information is received by the Company or the Administrator. Also, any distributions may not be paid to you and no transfer of shareholdings may take place.
4. In the case of Joint Applicants, all must sign and supply names and addresses in accordance with “Registration Details” above. Please note that only the first-named holder’s address will be used for registration. A corporation should sign under the hand of a duly authorised official who should state his representative capacity. An authorised signatory list must be submitted with this application unless the Applicant is an Individual or Joint Investor. The authorised signatory list must be printed on headed paper and contain the names and specimen signatures of all persons authorised to trade on the account. If this form is signed under a power of attorney, such power or a duly certified copy thereof must accompany this form.
5. All individual investors have the right of access to, and to update, all their records (whether held on computer files or manually) held by or on behalf of the Administrator. A copy of such record will be provided to an investor who requests it, upon the payment of a modest administration charge to cover the costs of complying with such request. Requests should be made in writing to the Administrator at the address set out in the Prospectus.
6. Where the Applicant is a financial institution, broker or other person applying to acquire Shares on behalf of its individual client(s) the Applicant represents and warrants that it has full power and authority on behalf of the individual investor to subscribe for Shares and to execute any necessary subscription documentation, including this Application Form and, in particular but without limitation to the aforesaid, to make the representations above on behalf of such individual investor as to the agreement of such individual investor regarding the use of personal data. The Applicant also represents and warrants that it has made due diligence enquiries to make sure that the individual investor is not involved in money laundering or terrorist activities (“know your customer rules”).
7. Where this Application Form is sent by facsimile, you must also send the original signed application to the address specified above. The Administrator will not be responsible to an Applicant for any loss resulting from the non-receipt of any application sent by facsimile.

8. Applicants should note that the Directors or the Administrator or their agents may refuse to accept a redemption request if it is not accompanied by such additional information as they may in their absolute discretion require. I/we acknowledge that the Company or the Administrator on its behalf also reserves the right to refuse to make any redemption payment or distribution to a Shareholder where the Company, Investment Manager, Sub-Investment Manager or the Administrator is not satisfied with the information and documentation that has been provided. This power may, without limitation to the generality of the foregoing, be exercised where proper information has not been provided for anti-money laundering verification purposes as described above. Applicants should note in particular that redemption proceeds will not be paid by the Administrator to an account which is not in the name of the Applicant.
9. This Application Form may also be used for additional investments by existing Shareholders in which case there is no minimum additional investment.
10. The Applicant understands that the confirmations, representations, declarations and warranties made herein are continuous and apply to all subsequent subscriptions for shares in the Fund whether this investment is made in the Applicant's own name or is made on behalf of or for the benefit of another person or corporation.
11. The Applicant understands that any changes to the information provided in this Application Form must be made in writing to the Administrator and must contain the appropriate number of authorised signatories and all such signatories must be signature guaranteed. All certified copies should be certified by a Police Officer; Practising Certified or Chartered Accountant; Notary Public; Practising Lawyer; Embassy/ Consular Staff or any person so authorised under the laws of your country or domicile (except that the authorised signatories list may be certified by the company secretary where the investor is domiciled in an equivalent country and regulated).
12. While Shares may be issued on the next available Dealing Day, until such time as the Administrator has received and is satisfied with all the information and documentation requested to verify the Applicant's identity, no request made by the Applicant to either redeem and/or transfer the Shares will be granted. The Administrator, the Investment Manager, the Sub-Investment Manager and the Company shall be held harmless and indemnified against any loss arising as a result of a failure to process the application if such information has been required by the parties referred to and has not been provided.
13. The Applicant(s) acknowledges that due to anti-money laundering requirements operating within their respective jurisdictions the Administrator, Investment Manager, Sub-Investment Manager and the Company (as the case may be) may require further information, including identification, as described in the Prospectus, from it before its fund transaction(s) can be processed. The Applicant(s) further acknowledges that any delay in providing such documentation may result in delayed processing of the application for Shares and/or delayed payment of any future redemption payments or processing transfer of shareholding requests. The Company, Administrator, Investment Manager and Sub-Investment Manager shall be held harmless and indemnified against any loss arising as a result of a failure to process its fund transaction(s) if such requested information has not been provided by the Applicant(s).
14. The Applicant(s) hereby acknowledges, confirms, warrants, declares and represents that:
  - a. in subscribing for Shares, it is not involved in: (i) concealing or disguising any property which is, or which directly or indirectly represents, the proceeds of a criminal activity; or (ii) converting or transferring any property which is, or which directly or indirectly represents, the proceeds of criminal activity for the purpose of avoiding prosecution for an offence;
  - b. it has complied with all anti-money laundering obligations imposed on it pursuant to applicable anti-money laundering legislation;
  - c. it does not know of or suspect and has no reason to suspect that any of the subscription monies forwarded by it for Shares is, or directly or indirectly represents, the proceeds of any criminal activity and subscription pursuant to this Application Form is not designed to conceal such proceeds so as to avoid prosecution for an offence or otherwise nor is intended to be applied in such a way as may constitute an offence of financing terrorism under the Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010 and 2013;



- d. the Company, Depositary, Investment Manager, Sub-Investment Manager, Administrator, and their respective directors, officers and employees shall be held harmless and indemnified against any penalty or loss arising as a result of the foregoing representations and undertaking being shown to be untrue or incorrect in any way.

**NOTICES**

Any notice required or permitted to be given to the Applicant in relation to the Company, shall be sent to the address or to the facsimile number specified in the “Registration Details” section above or to such other address or facsimile number as the Applicant designates by written notice received by the Administrator.

**GOVERNING LAW**

This Application Form shall be governed by the laws of the Republic of Ireland.

**SIGNATURES**

Signature(s) of applicant(s):		
Date		

## APPENDIX I

This declaration should be completed and returned to:

Heptagon Fund plc  
TA Department  
Brown Brothers Harriman Fund Administration Services (Ireland) Limited  
30 Herbert Street  
Dublin 2  
Ireland

### **Declaration of residence outside the Republic of Ireland**

*(non-resident composite declaration)*

Applicants resident outside the Republic of 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.

**\* Please cross out one of the boxes below & delete the “I/we” as applies in the remaining box**

#### **Declaration on own behalf:**

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

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

(\* Delete as appropriate)

#### **Declaration as Intermediary:**

I/we\* declare that I am/we are\* applying for Shares on behalf of persons;

- who will be beneficially entitled to the Shares, and
- who to the best of my/our knowledge and belief, none of the beneficiaries are resident or ordinarily resident in the Republic of Ireland.

I/we\* also declare that:

- unless I/we\* specifically notify you to the contrary at the time of application, all applications for Shares made by me/us\* from the date of this application will be made on behalf of such persons and,
- I/we\* will inform you accordingly, in writing, if I/we\* become aware that any person, on whose behalf I/we\* hold Shares, becomes resident in Ireland.

(\* Delete as appropriate)

Name applicant (s)		
Address		
Signature of Applicant or authorised signatory		
Capacity of authorised signatory (if applicable)		

**Notes:**

1. Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
2. To be valid, the application form (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the applicant. Where there is more than one applicant, each person must sign. If the applicant is a company, it must be signed by the company secretary or another authorised officer.
3. If the application form (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.

## APPENDIX II

**This declaration should be completed by Exempt Irish Investors and returned to:**

Heptagon Fund plc  
 TA Department  
 Brown Brothers Harriman Fund Administration Services (Ireland) Limited  
 30 Herbert Street  
 Dublin 2  
 Ireland

### **1 Declaration referred to in Section 739D(6) Taxes Consolidation Act, 1997**

**[It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Shares.]**

- I declare that the information contained in this declaration is true and correct.
- I also declare that I am applying for the Shares on behalf of the applicant named below who is entitled to the Shares in respect of which this declaration is made and is a person referred to in Section 739D(6) of the Taxes Consolidation Act, 1997, being a person who is: (please tick ✓ as appropriate)

**\* Delete as appropriate. (Please see overleaf for important information)**

a pension scheme;	
a company carrying on life business within the meaning of section 706 TCA 1997;	
an investment undertaking;	
an investment limited partnership;	
a special investment scheme;	
a unit trust to which section 731(5)(a) TCA 1997 applies;	
a charity being a person referred to in section 739D(6)(f)(i) TCA 1997;	
a qualifying management company, as defined in section 739B(1), as inserted by section 31(1)(a), Finance Act 2010;	
entitled to exemption from income tax and capital gains tax by virtue of section 784A(2) TCA, 1997* or by virtue of section 848E TCA, 1997*, (see further requirements for Qualifying Fund Manager below).	
a PRSA Administrator	
a credit union within the meaning of section 2 of the Credit Union Act 1997	

### **Additional requirements where the declaration is completed on behalf of a Charity**

- I also declare that at the time of making this declaration, the Shares in respect of which this declaration is made are held for charitable purposes only and;
  - form part of the assets of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only, or
  - are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the person referred to in paragraph (7)(d) of Schedule 2B TCA 1997 ceases to be a person referred to in Section 739D(6)(f)(i) TCA, 1997, I will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

### **Additional requirements where the declaration is completed by a qualifying fund manager/qualifying savings manager/PRSA Administrator**

- I/we\* also declare that at the time this declaration is made, the Shares in respect of which this declaration is made
  - are assets of an \*approved retirement fund/an approved minimum retirement fund a special savings incentive account or a PRSA, and
  - are managed by the Declarant for the individual named below who is beneficially entitled to the Shares.
- I/we\* undertake that, if the Shares cease to be assets of the \*approved retirement fund/the approved minimum retirement fund, a PRSA, or held in a special savings incentive account, including a case where the Shares are transferred to another such fund or account, I/we\* will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

### **Additional requirements where the declaration is completed by an Intermediary**

I/we\* declare that I am/we are\* applying for Shares on behalf of persons who

- to the best of my/our\* knowledge and belief, have beneficial entitlement to each of the units in respect of which this declaration is made; and
- is a person referred to in section 739D(6) TCA 1997.

I/we\* also declare that

- unless I/we\* specifically notify you to the contrary at the time of application, all applications for Shares made by me/us\* from the date of this application will be made on behalf of persons referred to in section 739D(6) TCA 1997; and
- I/we\* will inform you in writing if I/we\* become aware that any person ceases to be a person referred to in section 739D(6) TCA 1997. \* **Delete as appropriate**

<b>Name applicant (s)</b>		
<b>Title: (Mr./Ms. etc</b>		
<b><sup>2</sup>Irish tax reference number of applicant:</b>		
<b><sup>3</sup>Authorised signatory:</b>		
<b>Capacity of authorised signatory (if applicable)</b>		
<b>Date</b>		

## IMPORTANT NOTES

<sup>1</sup>This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.

<sup>2</sup>Tax reference number in relation to a person has the meaning assigned to it by Section 885 TCA, 1997 in relation to a “specified person” within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager/qualifying savings manager, quote the tax reference number of the beneficial owner of the Shares.

<sup>3</sup>In the case of, (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which Section 784 or 785 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 TCA 1997. It must also be signed by a qualifying fund manager of an approved retirement fund/an approved minimum retirement fund, by a qualifying savings manager of a special savings incentive account or by a PRSA administrator. In the case of an intermediary, the declaration must be signed by the intermediary. In the case of a company, the declaration must be signed by the company secretary or other authorised officer. In the case of a unit trust it must be signed by the trustees. In any other case it must be signed by an authorised officer of the entity concerned or a person who holds a power of attorney from the entity. If the latter, a copy of the power of attorney should be furnished in support of this declaration.

## **Appendix III Anti-Money Laundering**

Under Irish anti-money laundering legislation, the Company and/or the Administrator, acting on behalf of the Company, must obtain information to verify the identity and permanent address of any new investor in the Fund in accordance with the requirements of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 and 2013. In addition, the Company and/or the Administrator may require an intermediary that is applying for Shares on behalf of persons (which may include natural and/or legal persons who will be beneficially entitled to these Shares) to make available requested verification of identity documents and information in respect of such beneficial owners.

Please refer to the investor type below and provide the required information.

**Please note that the documentation requirements set forth hereunder do not necessarily constitute a definitive list. In accordance with the terms of the Prospectus, additional proof of identity documentation may be required from any Applicant at the sole discretion of the Company and/or the Administrator.**

### **Individual/Joint Investor(s)**

- Original application form with completed declaration of non-Irish residency and bank details
- Certified copy of current passport or identification card with legible photograph and signature (for each investor)
- Two independent proofs of address in the form of a certified copy of a valid driving licence, a bank/credit card statement (within last six months) or a utility bill (within last six months) – mobile phone bills excluded (for each investor).
- Certified documented source of wealth

### **Regulated Financial Institution in an EU/ EEA or Equivalent Country**

- Original application form with completed declaration of non-Irish residency and bank details
- Confirmation of regulation for the investor
- Authorised signatory list  
If acting as an intermediary, further documentation will be required.

### **Institutional Investor established as a Corporate Entity**

- Original application form with completed declaration of non-Irish residency and bank details
- Certified authorised signatory list
- Certified formation documentation
- Certified names; residential addresses and date of birth of directors/ main officials
- Certified identification for directors and authorised signatories
- Certified names; residential/ registered address (as appropriate) and date of birth/ date of incorporation (as appropriate) for beneficiaries owning in excess of 20% of the issued share capital; profit or voting rights, or otherwise exercises control over the management of the entity
- Certified identification for beneficiaries owning in excess of 20% of the issued share capital; profit or voting rights, or otherwise exercises control over the management of the entity
- Certified documented source of wealth

In each case certified copies should be certified by a Police Officer; Practising Certified or Chartered Accountant; Notary Public; Practising Lawyer; Embassy/ Consular Staff or any person so authorised under the laws of your country or domicile (except that the authorised signatories list may be certified by the company secretary where the investor is domiciled in an equivalent country and regulated).

Photocopies of certified documents are not acceptable.

**Other Entity**

Other entity types will require their own unique documentation which will be communicated to an Applicant. Such other entity types may include, but are not necessarily limited to, the following:

- Charities
- Government entities
- Foundations
- Funds
- Pension Schemes
- Occupational Pension Schemes
- Entities listed on a stock exchange
- Entities based in non-equivalent countries
- Partnerships or Trusts
- Universities
- Nominee Structures



# FATCA IGA & CRS Self-Certification Individual

**Please read before completing this form:**

Tax authorities require Heptagon Fund PLC to collect and report certain information about its account holder's tax residency status. To enable Heptagon Fund PLC to comply with its obligation to report to the relevant tax authorities, you are required to state the residency for tax purposes of the person or persons identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the Account Holder(s). For joint accounts, each account holder should complete a separate certification.

## I. Account Holder Information

First Name		Family Name/Surname	
Current Residence Address			
City/Town	State/Province	Postal Code	Country (do not abbreviate)
Date of Birth (DD/MM/YYYY)		City/Town of Birth	Country of Birth

## II. Tax Residence

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes. If you have no residence for tax purposes then enter "none". **Taxpayer Identification Number (TIN)** - A tax payer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes. A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purposes of administering taxes. In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a social insurance number) to identify their residents for tax purposes.

Country of Tax Residence 1	Taxpayer Identification Number 1	If TIN is unavailable, provide an explanation:
Country of Tax Residence 2	Taxpayer Identification Number 2	If TIN is unavailable, provide an explanation:
Country of Tax Residence 3	Taxpayer Identification Number 3	If TIN is unavailable, provide an explanation:

**TIN Unavailable Explanation (s)** – If any "TIN Unavailable" box is checked, please provide an explanation.

I certify the tax residence countries provided represent all countries in which I am considered a tax resident.

If Account Holder has additional countries of tax residences please attach a statement to this form containing the Country and TIN for each such additional country.

Is the account holder a U.S. person? YES  NO

A U.S. person includes a U.S. citizen or resident alien of the U.S. (e.g., green card holder) even if residing outside the U.S. See IRS Pub 519 for more

If "Yes", the Account Holders U.S. country of residence and U.S. tax identification number must be provided above.

## III. Declarations and Signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Account Holders relationship with Heptagon Fund PLC setting out how Heptagon Fund PLC may use and share the information supplied by me to Heptagon Fund PLC.
- I acknowledge and agree that information contained in this form and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and those tax authorities or Heptagon Fund PLC may provide the information to the country or countries in which I/the Account Holder am/is resident for tax purposes.
- Where required, I agree to provide a waiver to allow this information to be reported to the competent authorities.
- I undertake to advise Heptagon Fund PLC promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Heptagon Fund PLC with a suitably updated Certification within 30 days of such change in circumstances.
- I certify that I am the Account Holder (or an authorised to sign for the Account Holder) of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this declaration are to the best of my knowledge and belief, true correct and complete. I agree that I will submit new Certification within 30 days of such change in circumstances or incorrect.

Name of Signer	Signature
Capacity in which Signing (if not signed by account holder)	
Date (DD/MM/YYYY)	

# FATCA IGA & CRS Self-Certification Entity

**Please read before completing this form:**

Tax authorities require Heptagon Fund PLC to collect and report certain information about its account holder's tax residency status. To enable Heptagon Fund PLC to comply with its obligation to report to the relevant tax authorities, you are required to state the residency or tax purposes of the entity identified as the holder(s) of a Financial Account. On this form these persons are cumulatively referred to as the "Account Holder(s)".

## I. Account Holder Information

Account Holder – The person listed or identified as the holder of a Financial Account. The name of the Account Holder should be provided. If the person opening the account is not a Financial Institution and is acting as an intermediary agent, custodian, nominee, signatory, investment advisor or legal guardian on behalf of one or more account holders this form must be completed by or on behalf of that other person who is referred to as the Account Holder.

Legal Entity Name	Country of Incorporation or Organisation
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Permanent Residence Address (if none, Address of Principal Office)

City/Town	State/Province	Postal Code	Country (do not abbreviate)
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GIIN (If any)	Sponsoring Entity's Name (If entity is a sponsored entity and providing sponsor's GIIN)
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## II. Tax Residence

Please provide details for all jurisdictions in which the Account Holder is resident for tax purposes. If the entity has no residence for tax purposes then enter country where effective management is situated. **Tax payer Identification Number (TIN)** - A tax payer identification number (TIN) or functional equivalent should be provided for each country of residence for tax purposes. A TIN is a unique combination of letters and/or numbers assigned to the individual by a government, or its tax authorities, which is used to identify the account holder for the purpose of administering taxes. In some countries this may be a number that is specifically referred to as a TIN, while other countries may use other numbers (such as a social insurance number) to identify their residents for tax purposes.

Country of Tax Residence 1	Taxpayer Identification Number 1	If TIN is unavailable, provide an explanation:
Country of Tax Residence 2	Taxpayer Identification Number 2	If TIN is unavailable, provide an explanation:
Country of Tax Residence 3	Taxpayer Identification Number 3	If TIN is unavailable, provide an explanation:

**TIN Unavailable Explanation (s)** – If any "TIN Unavailable" box is checked, please provide an explanation.

I certify the tax residence countries provided represent all countries in which I am considered a tax resident.

If Account Holder has additional countries of tax residence please attach a statement to this form containing the Country and TIN for each.

## III. CRS Status

**FINANCIAL INSTITUTION** - An entity that falls into any of the following categories:

- Custodial Institution** - any entity that holds, as a substantial portion of its business, Financial Assets for the account of others. See Annex for definition of "substantial portion".
- Depository Institution** - An entity that accepts deposits in the ordinary course of a banking or similar business.
- Investment Entity** - any Entity that either:
  - 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
  - The gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by a Financial Institution.
- Specified Insurance Company** - 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.

**Is the Account Holder a Financial Institution?**



**Financial Institution (FI)**

Is the entity an Investment Entity managed by an FI?  
 (See Financial Institution definition above – section 3(b))

- Yes** *If any tax residence country provided is not a participating CRS jurisdiction, then complete the Controlling Persons Attachment.*
- No**

**Nonfinancial Entity (NFE)**

Select the category of NFE which applies to the entity.  
 See Annex for definitions of NFE categories. Select only single category.  
 If the category is "Passive NFE", then complete the Controlling Persons attachment.

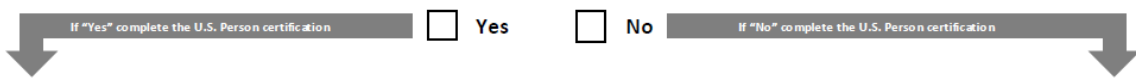
- Governmental Entity, International Organisation, or Central Bank**
- A corporation the stock of which is regularly traded on an established securities market (or entity related to such a corporation)**  
*Name of Securities Market: \_\_\_\_\_*  
*Name of Related Entity: \_\_\_\_\_*
- A Start-up Company formed in the past 24 months**  
*Please provide the date of the entity was organised: \_\_\_\_\_*
- Other Active NFE (See Annex for other categories)**
- Passive NFE (Complete Controlling Persons attachment)**

**IV. FATCA Status**

**U.S. Person** - A corporation or partnership organized in the United States, the U.S. government or any state within the U.S. or the District of Columbia, a trust if a court within the United States is able to exercise primary jurisdiction over the administration of the trust and one or more United States persons have the authority to control all substantial decisions of the trust, or an estate the income of which, from sources without the United States which is not effectively connected to a U.S. trade or business, is includible in gross income for U.S. tax purposes.

- Specified U.S. Person** - Any U.S. person other than:
- a publicly traded corporation, or a corporation that is a member of the same expanded affiliated group as a publicly traded corporation
  - a tax exempt organization (as defined in section 501(a))
  - an individual retirement plan (as defined in section 7701(a)(37))
  - the United States or an agency or instrumentality of the United States or any state (including District of Columbia and United States possessions) or state authorities
  - a bank (as defined in section 581)
  - a real estate investment trust (as defined in section 856)
  - a regulated investment company (as defined in section 851)
  - an entity registered with the SEC under the Investment Company Act of 1940
  - a common trust fund (as defined in section 584(a)) or a tax exempt trust (as defined in section 664(c) or 4947(a)(1))
  - a registered dealer, or a registered broker (as defined in section 6045(c)).

**Is the Account Holder a U.S. Person?**



**U.S. Person**

Is the entity a specified U.S. person?  
 (See U.S. Person definition above)

- Yes** *Provide a U.S. TIN below.*
- No**

U.S. Taxpayer Identification Number (TIN)

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**Non-U.S. Person**

Select a classification that matches your FATCA status:  
 See Annex for definitions of IGA categories.  
 Select only a single category.  
 If the category is Passive NFFE, then complete the Controlling Persons attachment.

- Participating FFI (Provide GIIN in Part I)**
- Local/Partner Jurisdiction FFI (Provide GIIN in Part I)**
- Deemed-Compliant FFI**  
*Select deeme d-compliant category:*
- Trustee-Documented Trust (Provide GIIN and trustee name in Part I)*
- Sponsored Investment Vehicle (Provide GIIN and sponsor's name in Part I)*
- Registered-Deemed Compliant FFI (Provide GIIN in Part I)*
- Other Deemed-Compliant Category*
- Nonparticipating FFI**
- Exempt Beneficial Owner**
- Direct Reporting NFFE (Provide GIIN in Part I)**
- Sponsored Direct Reporting NFFE (Provide GIIN and sponsor's name in Part I)**
- A Start-up Company formed in the past 24 months**  
*Please provide the date of the entity was organised: \_\_\_\_\_*
- Other Active NFFE (See Annex for other categories)**
- Passive NFFE (Complete Controlling Persons attachment)**

## V. Declarations and Signature

- I understand that the information supplied by me is covered by the full provisions of the terms and conditions governing my/the Account Holders relationship with Heptagon Fund PLC setting out how. Heptagon Fund PLC may use and share the information supplied by me to Heptagon Fund PLC.
- I acknowledge and agree that information contained in this form and information regarding the account(s) set out above may be reported to the tax authorities of the country in which the account is maintained and those tax authorities or Heptagon Fund PLC may provide the information to the country or countries in which I/the Account Holder am/is resident for tax purposes.
- Where required, I agree to provide a waiver to allow this information to be reported to the competent authorities.
- I undertake to advise Heptagon Fund PLC promptly of any change in circumstances which causes the information contained herein to become incorrect and to provide Heptagon Fund PLC with a suitably updated Certification and/or attachment within 30 days of such change in circumstances.
- I certify that I am the Account Holder (or an authorised to sign for the Account Holder) of all the account(s) to which this form relates.
- I declare that all statements made on this form/in this declaration are to the best of my knowledge and belief, true correct and complete. I agree that I will submit new Certification within 30 days of such change in circumstances or incorrect.

Name of Signer	Signature
Capacity in which Signing (if not signed by account holder)	
Date (DD/MM/YYYY)	

## CONTROLLING PERSONS Attachment

Please provide the information requested below on the Account Holder's controlling person(s) if you have indicated that the Account Holder is:

- For FATCA purposes a Passive NFFE, or
- For CRS purposes a Passive NFE or an investment entity managed by a financial institution with a tax residence in a non CRS jurisdiction.

**Controlling Persons** - The natural persons who exercise 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 must be interpreted in a manner consistent with the Financial Action Task Force Recommendations (See FATF Recommendation 10 – Customer Due Diligence). **This attachment is considered an integral part of the self-certification to which it is associated. If there is a change in Controlling Persons, please submit an updated attachment within 30 days.**

<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country
	Country of Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YY)
	Country of Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Residence 3	Taxpayer Identification Number 3		Country of Birth
	TIN Unavailable – explanation	<b>Controlling Person Type – Legal Person</b> <input type="checkbox"/> Legal Person <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Means <input type="checkbox"/> Senior Manager Official <input type="checkbox"/> Legal Arrangement - Trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Legal Arrangement - Other <input type="checkbox"/> Settlor - Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary - Equivalent <input type="checkbox"/> Other-Equivalent		
<b>Controlling Person</b>	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country
	Country of Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YY)
	Country of Residence 2	Taxpayer Identification Number 2		Town/City of Birth
	Country of Residence 3	Taxpayer Identification Number 3		Country of Birth
	TIN Unavailable – explanation	<b>Controlling Person Type – Legal Person</b> <input type="checkbox"/> Legal Person <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Means <input type="checkbox"/> Senior Manager Official <input type="checkbox"/> Legal Arrangement - Trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Legal Arrangement - Other <input type="checkbox"/> Settlor - Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary - Equivalent <input type="checkbox"/> Other-Equivalent		
	First Name		Family Name/Surname	
	Current Residence Address			
	City/Town	State/Province	Postal Code	Country

<b>Controlling Person</b>	Country of Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YY)	
	Country of Residence 2	Taxpayer Identification Number 2		Town/City of Birth	
	Country of Residence 3	Taxpayer Identification Number 3		Country of Birth	
	TIN Unavailable – explanation	<b>Controlling Person Type – Legal Person</b> <input type="checkbox"/> Legal Person <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Means <input type="checkbox"/> Senior Manager Official <input type="checkbox"/> Legal Arrangement - Trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Legal Arrangement - Other <input type="checkbox"/> Settlor - Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary - Equivalent <input type="checkbox"/> Other <input type="checkbox"/> Other-Equivalent			
<b>Controlling Person</b>	First Name		Family Name/Surname		
	Current Residence Address				
	City/Town	State/Province	Postal Code	Country	
	Country of Residence 1	Taxpayer Identification Number 1		Date of Birth (DD/MM/YY)	
	Country of Residence 2	Taxpayer Identification Number 2		Town/City of Birth	
	Country of Residence 3	Taxpayer Identification Number 3		Country of Birth	
TIN Unavailable – explanation	<b>Controlling Person Type – Legal Person</b> <input type="checkbox"/> Legal Person <input type="checkbox"/> Control by Ownership <input type="checkbox"/> Control by Means <input type="checkbox"/> Senior Manager Official <input type="checkbox"/> Legal Arrangement - Trust <input type="checkbox"/> Settlor <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary <input type="checkbox"/> Legal Arrangement - Other <input type="checkbox"/> Settlor - Equivalent <input type="checkbox"/> Trustee Equivalent <input type="checkbox"/> Protector-Equivalent <input type="checkbox"/> Beneficiary - Equivalent <input type="checkbox"/> Other <input type="checkbox"/> Other-Equivalent				

# Annex

## CRS Definitions

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### NFEs

An NFE means any entity that is not a financial institution. An NFE may be an **Active NFE** or a **Passive NFE**.

### Active NFEs

#### Active NFEs by Reason of Income and Assets

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.

#### A Corporation the Stock of which is Regularly Traded on an Established Securities Market (or entity related to such a corporation)

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.

<i>Regularly Traded</i>	Meaningful volume of trading with respect to the stock on an on-going basis.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on exchange.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.
<i>Related Entity</i>	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% of the vote and value in an Entity.

**Governmental Entity** - The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

**International Organisation** - Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

**Central Bank** - An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

**Holding NFEs that are Members of a Nonfinancial Group** - 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.

**A Start-up Company formed in the past 24 months** - 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.

**NFE Liquidating or Emerging from Bankruptcy** - 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.

**Treasury Centers that are Members of a Nonfinancial Group** - 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.

### Non-Profit NFE

An NFE that meets the following criteria:

- 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.

**Passive NFE** - For purpose of completing this certification, a **Passive NFE** means any NFE that is not an **Active NFE**.

**ENTITY MANAGED BY ANOTHER FINANCIAL INSTITUTION** - An Entity is managed by another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the following activities or operations: trading in money market instruments; foreign exchange; exchange, interest rate and index instruments; transferrable securities; or commodity futures trading. An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity that performs the above trading functions, if *any* of the managing Entities is such an Entity.

**PARTICIPATING CRS JURISDICTION** - A jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS. A list of all participating jurisdictions can be found at: <http://www.oecd.org/tax/transparency/AEOI-commitments.pdf>

**GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)** - The term GIIN or Global Intermediary Identification Number means the identification number that is assigned to a participating FFI or registered deemed-compliant FFI. The term GIIN or Global Intermediary Identification Number also includes the identification number assigned to a reporting Model 1 FFI for purposes of identifying such entity to withholding agents. All GIINs will appear on the IRS FFI list.

# Annex

## FATCA Definitions - 1

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### FATCA STATUS – FINANCIAL INSTITUTION

**Participating FFI** - An FFI that has agreed to comply with the requirements of an FFI agreement, including an FFI described in a Model 2 IGA that has agreed to comply with the requirements of an FFI agreement. The term PFFI also includes a QI branch of a U.S. financial institution, unless such branch is a Reporting Model 1 FFI.

**Local/Partner Jurisdiction FFI** - An FFI located in a jurisdiction that has in effect an agreement with the United States to facilitate the implementation of FATCA. A list of all participating jurisdictions can be found at: <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

**Trustee-Documented Trust** - A trust established under the laws of the local jurisdiction to the extent that the trustee of the trust is a Reporting U.S. Financial Institution, Reporting Model 1 FFI, or Participating FFI and reports all information required to be reported pursuant to the Agreement with respect to all U.S. Reportable Accounts of the trust.

**Registered Deemed-Compliant FFI** - An FFI that registers with the IRS to declare its status. Includes certain local FFIs, non-reporting members of participating FFI groups, qualified collective investment vehicles, restricted funds, qualified credit card issuers and servicers, and sponsored investment entities and controlled foreign corporations.

**Other Deemed-Compliant FFI** - Deemed-compliant FFIs also include the following: Non-Registering Local Bank, FFI with Only Low Value Accounts, Sponsored Closely-Held Investment Vehicle, Limited Life Debt Investment Entity, and any other FFI treated as a deemed-compliant FFI under an applicable IGA (except for a registered deemed-compliant FFI).

**Nonparticipating FFI** - An FFI other than a participating FFI, a deemed-compliant FFI, or an exempt beneficial owner.

### Exempt Beneficial Owner

An entity in one of the following categories:

*Governmental Entity* - The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

*International Organisation* - Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

*Central Bank* - An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

*Exempt Retirement Fund* - A retirement fund that meets one of the following categories under the applicable IGA: Treaty-Qualified Retirement Fund, Broad Participation Retirement Fund, Narrow Participation Retirement Fund, Pension Fund of an Exempt Beneficial Owner, or Investment Entity Wholly Owned by Exempt Beneficial Owners.

*Investment Entity - Wholly* An Entity that is a Financial Institution solely because it is an Investment Entity, provided that each direct holder of an Equity Interest

*Owned by Exempt BOs* - in the Entity is an exempt beneficial owner, and each direct holder of a debt interest in such Entity is either a Depository Institution (with respect to a loan made to such Entity) or an exempt beneficial owner.

**Direct Reporting NFFE** - A direct reporting NFFE is a passive NFFE that elects to report certain information about its direct or indirect substantial U.S. owners directly to the IRS on Form 8966 in lieu of providing such information to the financial institutions at which the NFFE holds an account. Direct reporting NFFEs will be required to register with the IRS to obtain a GIIN and agree to report the information about its substantial U.S. owners directly to the IRS. A direct reporting NFFE will not be treated as a participating FFI or be required to enter into an FFI agreement; it will be treated as an excepted NFFE.

**Sponsored Direct Reporting NFFE** - An entity to serving as a sponsor for one or more direct reporting NFFEs, which will require the sponsoring entity to report information about a sponsored direct reporting NFFE's direct or indirect substantial U.S. owners directly to the IRS on a Form 8966.

# Annex

## FATCA Definitions - 2

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### **NFFEs**

An NFFE means any entity that is not a financial institution. An NFFE may be an **Active NFFE** or a **Passive NFFE**.

### **Active NFFEs**

#### **Active NFFEs by Reason of Income and Assets**

Less than 50% of the NFFE'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 NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income.

#### **A Corporation the Stock of which is Regularly Traded on an Established Securities Market (or entity related to such a corporation)**

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 regularly traded on an established securities market.

<i>Regularly Traded</i>	Meaningful volume of trading with respect to the stock on an on-going basis.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on exchange.
<i>Established Securities Market</i>	An exchange that is officially recognised and supervised by a governmental authority in which the market is located and that has a meaningful annual value of shares traded on the exchange.
<i>Related Entity</i>	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% of the vote and value in an Entity.

**Governmental Entity** - The government of a jurisdiction, any political subdivision of a jurisdiction (including a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing.

**International Organisation** - Any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organisation (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.

**Central Bank** - An institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.

**Holding NFFEs that are Members of a Nonfinancial Group** - Substantially all of the activities of the NFFE 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.

**A Start-up Company formed in the past 24 months** - 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 does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE.

**NFFE Liquidating or Emerging from Bankruptcy** - The NFFE 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.

**Treasury Centers that are Members of a Nonfinancial Group** - 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.

### **Non-Profit NFFE**

An NFFE that meets the following criteria:

- vi) 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;
- vii) it is exempt from income tax in its jurisdiction of residence;
- viii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- ix) the applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE 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 NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE has purchased; and
- x) The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE'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 NFFE's jurisdiction of residence or any political subdivision.

**Passive NFFE** - For purpose of completing this certification, a **Passive NFFE** means any NFFE that is not an **Active NFFE**.



## DECLARATION, GENERAL TERMS AND CONDITIONS AND SIGNATURE

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- I/We declare I am/we are over 18 years old and have full capacity to subscribe, to hold and to deal in shares/units and to authorise any account features elected in this Application Form.
- I/We understand my/our application is subject to receipt and acceptance by the Transfer Agent and the Company, and I/we acknowledge that the Transfer Agent as relevant reserves the right to reject any application in whole/part at its entire discretion without assigning any reason therefore.
- I/We declare and agree that any further application for shares/units by me/us shall be made or be deemed to be made in accordance with the currently relevant documentation. I/We understand that the confirmations, representations, declarations and warranties made therein are continuous and apply to all subsequent subscriptions for shares/units by me/us in the Company whether this investment is made in my/our own name or is made on behalf of or for the benefit of another person or Corporation unless I/we notify the Company or the Transfer Agent to the contrary in relation to any shares/units I/we may hold or obtain at any time.
- I/We acknowledge, confirm, warrant, declare and represent that:
  - a) in subscribing for shares/units, I/we am/are not involved in: (i) concealing or disguising any property which is, or which directly or indirectly represents, the proceeds of a criminal activity; or (ii) converting or transferring any property which is, or which directly or indirectly represents, the proceeds of criminal activity for the purpose of avoiding prosecution for an offence;
  - b) I/We have complied with all anti-money laundering obligations imposed on me/us pursuant to applicable anti-money laundering legislation;
  - c) I/We do not know of or suspect and have no reason to suspect that any of the subscription monies forwarded by me/us for shares/units is, or directly or indirectly represents, the proceeds of any criminal activity and subscription pursuant to this Application Form is not designed to conceal such proceeds so as to avoid prosecution for an offence or otherwise nor is intended to be applied in such a way as may constitute an offence of financing terrorism under the applicable anti-money laundering laws and regulations.
  - d) the Company and the Transfer Agent and their respective directors, officers and employees shall be held harmless and indemnified against any penalty or loss arising as a result of the foregoing representations and undertaking being shown to be untrue or incorrect in any way.
  - e) I/We are not resident in/organized under the laws of any country with which transactions or dealing are prohibited under applicable governmental sanctions, including but not limited to those implemented by the European Union, the United Nations, and the United States (collectively, a "Sanctions Regime"), nor am I/We owned or controlled by: (i) the government of any country with which transactions or dealings by any person are prohibited under a Sanctions Regime; (ii) a person or entity resident in or organized under the laws of any country with which transactions or dealings by any person are prohibited under a Sanctions Regime; or (iii) any person or entity on the List of Specially Designated Nationals and Blocked Persons published by the United States Office of Foreign Assets Control ("OFAC") or any comparable Sanctions Regime lists.
  - f) I/We will not instruct or otherwise cause the Company or the Transfer Agent to hold any assets or engage in or facilitate any transaction that would cause to the Company or the Transfer Agent to violate applicable anti-money laundering laws/regulations or a Sanctions Regime
- I/We declare that the information contained in this document is accurate to the best of my/our knowledge and belief and I/we commit myself/ourselves to contact the Company or the Transfer Agent as soon as possible if I/we become aware that any of the representations or declarations are no longer accurate and complete in all respects and agrees immediately to take such action as the Company, or the Transfer Agent may direct.
- I/We declare to have read and agree to the General Terms and Conditions of this application form. These Terms and Conditions form an integral part of the Application Form, which the applicant declares, having accepted by signing this Application Form.
- We understand the measures aimed at the prevention of money laundering will require verification of the applicant(s)' identity, address, source of funds and/ or source of wealth. As such, the Company and/ or the Transfer Agent reserves the right to request such information as is necessary to verify the identity of an applicant and/or the source of the subscription monies and/or the source of wealth. I/We declare to agree to provide the necessary supporting identification documentation as per requested by applicable laws. In the event of delay or failure by the applicant to produce any information required for verification purposes, the Transfer Agent may refuse to accept the application and subscription monies.

- I/We understand that while shares/units may be issued on the next available Dealing Day, until such time as the Transfer Agent has received and is satisfied with all the information and documentation requested to verify the applicant's identity, no request made by me/us to either redeem and/or transfer the shares/units will be granted. The Transfer Agent and the Company shall be held harmless and indemnified against any loss arising as a result of a failure to process the application if such information has been required by the parties referred to and has not been provided.
- I/We hereby declare that the information contained in this application form is correct at the time of completion, and I/we hereby undertake to promptly inform the Transfer Agent of any change in my/our details contained within. I/We understand that any changes to the information must be made in writing to the Transfer Agent and must contain the appropriate number of signatures and all such signatures must be signature guaranteed.
- Declare that I/we are aware that the subscription of shares/units in the Fund, having appointed the Transfer Agent as its Transfer Agent to maintain and keep the investors registrar. This application form together with the Fund Prospectus and the articles of incorporation or the management regulations (or equivalent) of the Fund in which I am/we are investing will be legally binding.
- Acknowledge that because of anti-money laundering requirements operating within their respective jurisdictions, the Company, and the Transfer Agent may require further information, including identification of the Applicant(s) and source of funds and/or source of wealth before the application can be processed. I/We consent to furnish any information required by the Company or the Transfer Agent to comply with applicable anti-money laundering laws and regulations or a Sanctions regime. I/We further acknowledge that any delay in providing such documentation may result in delayed processing of the application of shares/units. The Company and the Transfer Agent shall be held harmless and indemnified against any loss arising from the failure to process this application if such information as is required from the Applicant(s) has not been provided by the Applicant(s).
- Applicants should note that the Company or the Transfer Agent or their agents may refuse to accept a redemption request if it is not accompanied by such additional information as they may in their absolute discretion require. I/We acknowledge that the Company or the Transfer Agent on its behalf also reserves the right to refuse to make any redemption payment or distribution to a Shareholder or process a share/unit transfer request where the Company or the Transfer Agent is not satisfied with the information and documentation that has been provided. This power may, without limitation to the generality of the foregoing, be exercised where proper information has not been provided for money laundering verification purposes. The Company and the Transfer Agent shall be held harmless and indemnified against any loss arising from the delayed payment of any future redemption or distribution payments or processing of shares/units transfer requests if such information as is required from the Applicant(s) has not been provided by the Applicant(s).
- All applicants must complete the section "ultimate beneficial owner" as this section constitutes an integral part this Application Form.
- I/We declare that the shares/units are not being acquired and will not be held in violation of any applicable laws.
- Declare that you are duly authorized to sign the present application form and that you have been provided with and understood a copy of the Prospectus, as amended from time to time (including any Schedules thereto as well as any relevant country specific information or disclaimers, and where relevant a current Annual or Semi-annual Report) which you accept in full and that all information contained in this Application Form is accurate to the best of your knowledge and belief.
- Where a Power of Attorney is required, a certified true copy must be provided to the Transfer Agent prior to any subscription or redemption.

**For Joint Applicants Only**

- If more than one person is named on the application form, all applicants will be considered as joint applicants. As such, they authorize the Transfer Agent to act and rely on the signed or purportedly signed instructions of any one of the applicants without liability with respect to any transfer, payment or other act made or done or omitted to be done in accordance with such instructions.
- In case of deaths of any of the undersigned, individual signatory power will continue to be in force. The Transfer Agent may rely and act without liability on any instruction including the transfer or redemption of the shares/units signed by the survivor(s) unless the Transfer Agent has been informed in writing of the contrary.
- I/We confirm and declare that I/we have carefully considered the risk factors and warnings contained in the Prospectus (including any Schedules thereto) and in the specific information and disclaimers and by the execution of this Application Form, I/we confirm that I/we understand and agree to bear the risks referred to therein.

- The applicant(s) specifically accept(s) that telephone-recording procedures may be used and agree(s) that these records may be used in court or any legal proceeding, with the same value as written evidence.
- Declare that, if investing on behalf of a third party, you have disclosed all risk factors and warnings contained in the Prospectus, as amended from time to time (including any Schedules thereto) and in the specific information and disclaimers and by the execution of this Application Form, you confirm that the third party investor understands and agrees to bear the risks referred to therein and that you or the third party investor, and not the Company, shall be responsible for the suitability and/or appropriateness of any investment decision made by such third party investor. We also represent and warrant that we have full power and authority on behalf of the individual investor(s) to subscribe for shares/units and to execute any necessary subscription documentation, including this Application Form and, in particular but without limitation to the aforesaid, to make the representations above on behalf of such individual investor(s) as to the agreement of such individual investor regarding the use of personal data. We also represent and warrant that we have made due diligence enquiries to make sure that the individual investor is not involved in money laundering or terrorist activities.
- Subscription monies from third parties as well as redemption proceeds paid to third parties will not be accepted.
- The Transfer Agent as well as the Fund may rely conclusively upon any instructions believed in good faith to be genuine and to be signed by properly authorised persons and shall not be liable, except in the event of gross negligence in the verification of the signatures and signatory powers on the documentation, for the fraudulent use by a third party of the applicant's signature, whether this signature be authentic or forged ("Fraudulent Instruction").
- Acknowledge the Transfer Agent and the Company are hereby authorised and instructed to accept and execute any instructions in respect of the shares/units to which this Application Form relates or which may in future be acquired by me/us which are given by me/us in written form or by facsimile. Specifically agree that for instructions in written form or sent by facsimile you hold the Transfer Agent and/or the Fund fully indemnified from and against all liabilities, losses, costs, actions, proceedings, claims and demands which may be incurred by or brought or made against the Fund and/or the Transfer Agent arising directly or indirectly from having acted upon written form or instructions sent by facsimile to the extent that such party acted properly upon receipt of such instructions.
- Certify, represent and warrant that I am/we are duly authorised to sign this Application Form and to subscribe for, switch or redeem shares/units in the Fund and that by virtue of my/ our subscribing for, holding or redeeming shares/units I/we will not be in breach of (i) any of the certifications, representations and warranties contained in this Application Form; (ii) any requirements contained in the Prospectus; and (iii) any laws or regulations of any competent jurisdiction and have not been convicted of any criminal activities and the subscription monies are not the proceeds of criminal misconduct and the funds presented to complete this transaction are from legitimate sources in connection with our regular and permitted business activities. I/We hereby indemnify the Fund and the Transfer Agent and other shareholders for any loss suffered by them as a result of any certifications, representations or warranties contained in this Application Form not being true in every respect.
- Agree to indemnify and hold harmless the Company and the Transfer Agent (and their respective directors, officers and employees) and the other Shareholders against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result, directly or indirectly, from i) any misrepresentation by me/us or breach by me/us of any warranty, condition, covenant or agreement contained herein or in any other document delivered by me/us to the Company and
  - my/our holdings of shares/units in the Company which brings the Company into conflict with any requirement of any local regulatory authority or the Company incurring any liability to taxation or breaching any law or regulation of any local regulatory or taxation authority.
  - If any provision or clause of these Terms and Conditions is or becomes void or unenforceable in whole or in part for any reason such enforceability or invalidity shall not affect the validity of the remaining terms and conditions. Terms and Conditions corresponding in sense must replace the invalid terms and conditions.

By checking this box, I/we confirm that I/we have read and approve all declarations in this Section.

#### **Data Protection Acknowledgement**

By checking this box, I/we confirm that I/we have read and acknowledge the Data Protection Notice

**Signatures & Dates**

Please sign in the section below. If this is a joint account, all investors should sign. A corporation should sign under the hand of a duly authorised official who should state his representative capacity. An Authorised Signatory List (original or certified copy) must be submitted with this Application Form unless the Applicant is a Natural Person or Joint Investor. The Authorised Signatory List must be printed on headed paper and contain the names and specimen signatures of all persons authorised to trade on the account. If this Application Form is signed under a power of attorney, such power or a duly certified copy thereof must accompany this form in support of the signature.

Date: