

## APPLICATION FORM FOR NON-U.S. INVESTORS FOR SHARES IN DSP GLOBAL FUNDS ICAV (THE "ICAV")

The ICAV is an umbrella fund with segregated liability between sub-funds (the "Funds" and each a "Fund"), regulated by the Central Bank of Ireland.

Save where otherwise defined in this Application Form, all capitalised terms shall have the same meaning as in the Prospectus.

The applicant hereby applies for Shares in the Sub-Fund(s) indicated in this application form on the terms and conditions set out in the Instrument of Incorporation of the ICAV, this application form and the Prospectus, which are freely available from the offices of the Administrator. By signing this form, applicants confirm that they have fully read and understood the KIID. The applicant agrees provide such further information in this regard as the ICAV, Manager and/or Administrator may require and should any of the details provided by the applicant in this application form change during the lifetime of this investment, the applicant agrees to advise the Administrator immediately.

Please complete all the following sections and before signing read the notes overleaf.

1. **Applicant's full name**

2. **Nationality**

3. **Address of Applicant**

4. **Contact name** (if different to above)

5. **Contact address** (if different to above)

6. **Telephone No.**

7. **Email Address**

If you do **not** wish to receive your Contract Notes and Statements via email, please tick this box ☐

I / We confirm that I / We have read the prospectus and confirm(s) that I / We are eligible to invest in the fund and are not subject to any restrictions or limitations in the prospectus pertaining to:

- Investments by a Resident Indian
- Investments by a Resident Indian or Overseas Corporate Bodies
- Investment by a Regulated Investor
- Investment by a Non-Regulated Investor
- Investment by an intermediary

I / We confirm that I / We will immediately notify the ICAV and/or the Administrator, if in case I / We fail to comply with the restrictions & limitations defined in “Notice to Investors” section of the Prospectus.

## 1. SUBSCRIPTION\*

I/We hereby apply to purchase Shares in:

### DSP India Equity Fund

No.	Class	Currency	Amount
1.	Class A USD Unhedged	USD	
2.	Retail Class USD	USD	
3.	Retail Class EUR	EUR	
4.	Retail Class - 1	USD	
5.	Retail Class - 2	USD	
6.	Retail Class - 3	USD	
7.	Retail Class - 4	USD	
8.	Retail Class - 5	USD	
9.	Retail Class - 6	USD	
10.	Institutional Class	USD	
11.	Institutional Class	EUR	
12.	Large Class	USD	
13.	Super Class	USD	
14.	Seed Class*	USD	
15.	Clean-RDR Class 1	GBP	
16.	Clean-RDR Class 2	USD	

*\*The Seed Class will be open for subscriptions until the Class reaches US\$50 million in net assets or such other period as may be determined by the Directors.*

**DSP India Bond Fund**

<b>No.</b>	<b>Class</b>	<b>Currency</b>	<b>Amount</b>
<b>1.</b>	Class A USD Unhedged	USD	
<b>2.</b>	Retail Class USD	USD	
<b>3.</b>	Retail Class EUR	EUR	
<b>4.</b>	Retail Class - 1	USD	
<b>5.</b>	Retail Class - 2	USD	
<b>6.</b>	Retail Class - 3	USD	
<b>7.</b>	Retail Class - 4	USD	
<b>8.</b>	Retail Class - 5	USD	
<b>9.</b>	Retail Class - 6	USD	
<b>10.</b>	Institutional Class	USD	
<b>11.</b>	Institutional Class	EUR	
<b>12.</b>	Large Class	USD	
<b>13.</b>	Super Class	USD	
<b>14.</b>	Seed Class*	USD	
<b>15.</b>	Clean-RDR Class 1	GBP	
<b>16.</b>	Clean-RDR Class 2	USD	

*\*The Seed Class will be open for subscriptions until the Class reaches US\$50 million in net assets or such other period as may be determined by the Directors.*

The above sum shall be paid by telegraphic transfer, and I/We agree to be bound by the Instrument of Incorporation of the ICAV and its material contracts, as set out in the Prospectus.

## 2. REDEMPTION

Requests to redeem should be made to the ICAV by completing and submitting a Redemption Form which is attached at the back of this Application Form for ease of reference.

Redemptions will not be processed on non-cleared/verified accounts.

I/We hereby instruct the ICAV to pay all distributions and redemption payments to the following bank account being an account registered in my/our name:-

Name of Correspondent Bank: \_\_\_\_\_

Address: \_\_\_\_\_

SWIFT code: \_\_\_\_\_ Beneficiary Bank: \_\_\_\_\_

SWIFT code: \_\_\_\_\_ Beneficiary name: \_\_\_\_\_

Account number: \_\_\_\_\_ IBAN (for EUR payments): \_\_\_\_\_

## 3. RETURN OF VALUES (INVESTMENT UNDERTAKINGS) REGULATIONS 2013

Please refer to the Prospectus for information on reporting obligations under the Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013) (the “**Regulations**”).

In order to satisfy the Regulations, the ICAV must collect the following additional information from any applicants<sup>1</sup> which are Irish Resident or Ordinarily Resident in Ireland (that are not excepted unit holders within the meaning of the Regulations):

<b>Tax Identification Number (TIN)/ PPS Number<sup>2</sup></b>	
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<sup>1</sup> Where an applicant is an intermediary and that applicant is the registered unit holder, reporting obligations under the regulations may be carried out on the basis that the intermediary is the unit holder. For these purposes, intermediary has the same meaning as in Section 739B (1) TCA 1997.

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

**Any one of the following additional documents are required to verify the TIN or PPS Number (either a copy or the original is sufficient):**

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

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

Please see the section titled "The Shares" in the Prospectus for information on how your Personal Data is managed.

#### **4. APPLICATION FORM**

Application forms must be received by the Administrator by 10.00 am (Irish Time) on the relevant Dealing Day.

#### **5. SIGNATURE(S)**

(All applicants must sign)

**Applicants MUST sign below for this Application Form to be valid. In the case of joint applicants, all applicants should sign this Application Form.**

Names: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

#### **6. PAYMENT**

Payment by telegraphic transfer. The directors reserve the right to defer acceptance of such applications until monies are cleared.

**NB: Funds should be paid in MT103 format with the following details:**

**USD**

**Correspondent Bank:** HSBC Bank USA, N.A.

**BIC:** MRMDUS33

**ABA Code:** 021001088

**Beneficiary Bank:** HSBC Continental Europe  
**BIC:** CCFRFRPP  
**Beneficiary Name:** DSP Glb Fund ICAV USD SUB/IE  
**IBAN:** FR7630056005480548003159389  
**Ref:** []

**EUR**

**Beneficiary Bank:** HSBC Continental Europe  
**BIC:** CCFRFRPP  
**Beneficiary Name:** DSP Glb Fund ICAV EUR SUB/IE  
**IBAN:** FR7630056005480548003160456  
**Ref:** []

Any bank charges in respect of telegraphic transfers or otherwise will be deducted from the amount or value of subscriptions and the net amount invested in Shares. Once fully completed and signed, this Application form should be sent to the following address and/or facsimile number:

**Transfer Agency**  
**HSBC Securities Services Ireland (DAC)**  
**1 Grand Canal Square**  
**Grand Canal Harbour**  
**Dublin 2, Ireland**

**Facsimile:** +353 1 649 7560  
**Telephone:** +353 1 635 6935  
**Email Queries only:** DSP\_ICAV\_TA@HSBC.COM  
**Attention:** Shareholder Services

I/We shall transfer the amount to be invested from my/our Bank accounts as follows:

By:	(name of bank)
Address	
Reference:	
For Value on:	

## 7. REPRESENTATIONS

- (i) I/We, the undersigned declare that I/we am/are over the age of 18, not a US Person as defined in the Prospectus, not an ERISA or Benefit Plan Investor, and that I/we am/are not acting on behalf of a US Person(s), an ERISA or Benefit Plan Investor, nor do I/we intend selling or transferring any Shares which I/we may purchase to any person who is a US Person, an ERISA or Benefit Plan Investor.
- (ii) I/We, agree to provide the representations in this Application Form to the ICAV on an annual basis at the request of the Administrator or the ICAV and at such other times as the Administrator or the ICAV may request and to provide on request such certificates, documents or other evidence as the ICAV may reasonably require to substantiate such representations.
- (iii) I/We, hereby confirm that the ICAV, the Directors and the Administrator are each authorised and instructed to accept and execute any instructions including subscription, redemption and /or conversion instructions and instructions relating to payment of redemption proceeds, given by me/us by facsimile or such other means as may from time to time be permitted by the Directors or their delegate. I/we acknowledge that any application for shares will be rejected by the Administrator where anti-money laundering documentation required by the ICAV and the Administrator has not been provided to the Administrator in advance. I/we acknowledge that facsimile instructions are not a secure means of communication and are aware of the risk involved. I/we hereby indemnify the ICAV, the Directors, the Manager and the Administrator and agree to keep each of them indemnified, against any loss of any nature whatsoever arising to each of them as a result of any of them acting on facsimile instructions. I/we acknowledge that if I/we request the Administrator to pay redemption proceeds to an account or bank the details of which differ from those held on file. I/we understand that payment cannot be affected until such time as an instruction requesting this change is forwarded by me/us to the Administrator, together with any other documentation required by the Administrator, including that required for anti-money laundering purposes. I/we acknowledge that redemption proceeds will not be paid until the application form used on initial subscription, the redemption form, together with all documentation required by the ICAV and the Administrator, including all documentation required for anti-money laundering purposes has been received by the Administrator.
- (iv) I/We hereby represent that I/we have regular access to the internet. I/We acknowledge that I/we have been offered the choice of receiving, and consented to accessing the Prospectus, KIID and Annual/Semi-Annual Reports on paper or in electronic form online at [www.dspindia.com/ucit](http://www.dspindia.com/ucit) (or such other website address as may be notified to us from time to time).

**NOTE - By signing this application, investors confirm that they have fully read and understood the KIID.**

- (v) I/We, apply to be entered in the Register of the Shareholders as the holder/holders of the Shares issued in relation to this application.
- (vi) I/We, acknowledge that due to money laundering requirements operating within Ireland, the Administrator, the Manager and/or the ICAV may require information and documentation pursuant to anti-money laundering requirements and any other legal or regulatory requirement before the application can be processed and the ICAV, the Manager and/or the

Administrator shall be held harmless and indemnified against any loss ensuing due to the failure to process this application, if such information as has been required by the parties hereto has not been provided by me/us.

- (vii) I/We acknowledge that measures aimed at the prevention of money laundering and terrorist financing will require verification of my/our identity, address and source of funds and where applicable other persons including but not limited to any beneficial owner, as defined in the Prospectus, on a risk sensitive basis and the ongoing monitoring of my/our business relationship with the ICAV. I/We further acknowledge that the Administrator reserves the right not to issue Shares until such time as the Administrator has received and is satisfied with all the information and documentation requested to verify my/our identity, address and source of funds and where applicable other persons including but not limited to any beneficial owner.
- (viii) I/We acknowledge that I/we must disclose to the ICAV and Administrator, both at the time of initial subscription into a Fund of the ICAV and upon any change thereafter, any Shareholder or person or entity or beneficial owner<sup>3</sup> that is or is acting, directly or indirectly for the Shareholder who is a politically exposed persons ("PEP")<sup>4</sup>, and immediate family members<sup>5</sup>, and close associates<sup>6</sup> of such persons.
- (ix) I/We acknowledge that the ICAV or the Administrator also reserves the right to refuse to make any redemption payment or distribution to a Shareholder if any of the Directors of the ICAV or the Administrator suspects or is advised that the payment of any redemption or distribution moneys to such Shareholder might result in a breach or violation of any applicable anti-money laundering or other laws or regulations by any person in any relevant jurisdiction, or such refusal is considered necessary or appropriate to ensure the compliance by the ICAV, its Directors or the Administrator with any such laws or regulations in any relevant jurisdiction.

I/We acknowledge that any failure to provide complete identification and verification documentation

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<sup>3</sup> A beneficial owner means any individual who ultimately owns or controls at least 25% of the Shareholder or otherwise exercises control over the management of the Shareholder.

<sup>4</sup> A PEP is defined as an individual who is, or has at any time in the preceding 12 months been, entrusted with a prominent public function, including either of the following individuals (but not including any middle ranking or more junior official);

(a) a specified official

(b) a member of the administrative, management or supervisory body of a state-owned enterprise.

A "specified official" is further defined as any of the following officials (including any such officials in an institution of the European Communities or an international body):

(a) a head of state, head of government, government minister or deputy or assistant government minister;

(b) a member of a parliament or a similar legislative body; (bb) a member of the governing body of a political party;

(c) a member of a supreme court, constitutional court or other high level judicial body whose decisions, other than in exceptional circumstances, are not subject to further appeal;

(d) a member of a court of auditors or of the board of a central bank;

(e) an ambassador, chargé d'affaires or high-ranking officer in the armed forces.

(f) a director, deputy director or member of the board of, or person performing the equivalent function in relation to, an international organization.

<sup>5</sup> A "close associate" of a PEP includes any of the following persons:

(a) any individual who has joint beneficial ownership of a legal entity or legal arrangement, or any other close business relations, with the politically exposed person;

(b) any individual who has sole beneficial ownership of a legal entity or legal arrangement set up for the actual benefit of the politically exposed person.



- (x) upon request at any other stage during the course of the business relationship will result in my/our account being blocked for further subscriptions, transfers, conversions, redemption payments and distribution payments pending receipt of the outstanding documentation.

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

I/We hereby agree and undertake that where I / we hold:

- (a) 25% or more ownership of the Shares of a Fund, either directly or indirectly as (i) the beneficial owner of an investor investing in a Fund on its own behalf or (ii) the beneficial owner of an intermediary investor investing in a Fund on behalf of one or more underlying investors (including direct / indirect holding through single or multiple entities); or
- (b) 25% or more ownership of a Fund by control, through means such as voting rights, agreements, arrangements etc., either directly or indirectly as (i) the beneficial owner of an investor investing in a Fund on its own behalf or (ii) the beneficial owner of an intermediary investor investing in a Fund on behalf of one or more underlying investors;

that I/we will make available such additional information that the ICAV, the Manager and/or the Administrator may require upon request, for example, the name of the beneficial owner, whether the holding is a direct/indirect stake, names of the entity/ies through which the stake in the Fund is held indirectly, method of control, whether the holding is held by an individual or a non-individual etc.

- (xi) I/We agree and undertake to notify the ICAV and/or its representatives (the Manager, the Administrator and/or the Global Distributor) (collectively, the “**Representatives**”) where I/we or any of my/our beneficial owners are or become:

- i) a “non-resident Indian”, as defined under Rule 2 of the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 (**‘NDI Rules’**) (**“NRI”**); or
- ii) an “overseas citizen of India”, as defined under Rule 2 of the NDI Rules (**“OCI”**); or
- iii) directly or indirectly owned or controlled by an NRI or OCI; or
- iv) controlled by an investment manager that is controlled by an NRI / OCI.

- (xii) In the event that I/we subject to prior written agreement with the Administrator decide to send subsequent applications, redemptions and instructions electronically:

- 1. I/We acknowledge that electronic communications whether by email, swift or otherwise are an unsafe method of communication and emails and swift messages may be lost, subject to delays, interference by third parties, viruses and their confidentiality, security and integrity cannot be guaranteed. Further, I/we acknowledge that electronic communications cannot be guaranteed to be error-free.
- 2. I/We hereby confirm that I/we will not hold the ICAV, the Manager, the Investment Manager, the Administrator and the Depositary or any of their directors, officers, employees or agents liable now or at any time for any loss, damage, financial or otherwise which I/we may suffer as a result of any interception or breach of confidentiality or integrity or as a result of any delays, inaccuracy, imperfection, lack of quality, ineffective transmission, viruses, alteration or distortion howsoever arising affecting such electronic communication.
- 3. I/We undertake to keep each of the ICAV, the Investment Manager, the Administrator and the Depositary indemnified at all times against, and to save each of the ICAV, the

Manager, the Investment Manager, the Administrator and the Depositary harmless from all actions, proceedings, claims, losses, damages, costs and expenses which may be brought against any of the ICAV, the Manager, the Investment Manager, the Administrator and the Depositary or suffered or incurred by any of the ICAV, the Manager, the Investment Manager, the Administrator and the Depositary and which shall have arisen either directly or indirectly out of or in connection with me /us sending electronic communications.

The ICAV, the Manager, the Investment Manager, the Administrator and the Depositary may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction, electronic instructions, electronic subscriptions and redemptions or other instrument believed, in good faith, to be genuine.

I/we hereby consent to electronic delivery of contract notes, statements, notices, communications and reports to the e-mail address(s) provided on this application form and in consideration of the Administrator issuing notices, communications and reports electronically, I/we hereby agree as follows, use of electronic communications shall be subject to the requirements and authentication procedures of the Administrator, I/we acknowledge that it is not possible to secure and maintain confidential electronic communications ("Internet Communications"), that any such Internet Communications can be delivered to a wrong address or that delivery of the same may not be timely; that any such Internet Communications are capable of being intercepted by third parties at any time and accordingly that the confidentiality, security and integrity of any Internet Communications cannot be assured. I/we shall not hold the ICAV, the Directors or the Administrator or any director, officer, employee or agent thereof, liable now or at any time for any damage, financial or otherwise, which I/we may suffer as a result of any of the matters outlined above with respect to any Internet Communication affected between the ICAV or the Administrator and me/us or any person or entity that we authorise to receive information relating to my / our holding in the ICAV, or otherwise by reason of any third party receiving, gaining access to, obtaining, altering or distorting any information or documentation transmitted via Internet Communications or by reason of any other inaccuracy, imperfection, lack of quality, ineffective transmission, delay, alteration or distortion howsoever arising affecting such Internet Communications or in respect of any other document, financial data or other information prepared, circulated or otherwise processed by the Administrator. I/we shall indemnify and keep indemnified the ICAV, the Directors, the Manager and the Administrator and any of its directors, officers, employees or agents against all losses, costs, damages, claims, demands and expenses (including claims or other demands whatsoever taken or made by any internet service provider) which any of them may suffer incur or sustain by reason of, sending Internet Communications to any party and/ or receiving Internet Communications from any party and / or dealing with any Internet Communications in respect of me/us.

- (i) I/We understand and agree that the ICAV prohibits the investment of funds by any persons or entities that are acting, directly or indirectly, (i) in contravention of any applicable laws and regulations, including anti-money laundering regulations or conventions, (ii) on behalf of terrorists or terrorist organisations, including those persons or entities that are included on the List of Specially Designated Nationals and Blocked Persons maintained by the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"), as such list may be amended from time to time or named on the list of prohibited countries, territories, entities and individuals in the Official Journal of the

European Communities, or (iii), for a shell bank<sup>7</sup> (such persons or entities in (i) - (iii) are collectively referred to as "**Prohibited Persons**").

- (ii) I/We understand and agree that the ICAV further prohibits the investment of funds by any PEP and immediate family members, and close associates of such persons, unless the ICAV, in conjunction with the Administrator, after being specifically notified by me/us in writing that I/we am/are such a person, conducts further due diligence, and determines that such investment shall be permitted.
- (iii) I/We represent, warrant and covenant that: (i) I/we am/are not, nor is any person or entity controlling, controlled by or under common control with me/us, a Prohibited Person, and (ii) to the extent I/we have any beneficial owners

I/we have carried out thorough due diligence to establish the identities of such beneficial owners; based on

- (a) such due diligence, I/we reasonably believe that no such beneficial owners are Prohibited Persons;
  - (b) I/we hold the evidence of such identities and status and will maintain all such evidence for at least five years from the date of my/our complete redemption from the ICAV; and
  - (c) I/we will make available such information and any additional information that the ICAV may require upon request.
- (xiii) If any of the foregoing representations, warranties or covenants ceases to be true or if the ICAV no longer reasonably believes that it has satisfactory evidence as to their truth, notwithstanding any other agreement to the contrary, the ICAV may be obligated to freeze my/our investment, either by prohibiting additional investments, declining or suspending any redemption requests and/or segregating the assets constituting the investment in accordance with applicable regulations, or my/our investment may immediately be redeemed by the ICAV, and the ICAV may also be required to report such action and to disclose my/our identity to OFAC or other authority. In the event that the ICAV is required to take any of the foregoing actions, I/we understand and agree that I/we shall have no claim against the ICAV, the Manager, the Investment Manager, the Administrator, and their respective affiliates, directors, members, partners, shareholders, officers, employees and agents for any form of damages as a result of any of the aforementioned actions.
  - (xiv) I/We understand and agree that any redemption proceeds paid to me/us will only be paid to the account of record. Furthermore, I/we understand and agree that any redemption proceeds paid to me/us will only be paid to a bank account in my/our name and with a recognised financial institution.
  - (xv) I/We agree to indemnify and hold harmless the ICAV, the Manager, Investment Manager, the Administrator, and their respective affiliates, directors, members, partners, shareholders, officers, employees and agents from and against any and all losses, liabilities, damages, penalties, costs, fees and expenses (including legal fees and disbursements) which may result, directly or indirectly, from any inaccuracy in or breach of any representation, warranty, covenant or agreement set forth in this section.
  - (xvi) The investor acknowledges that the Directors have power under the Instrument of Incorporation to compulsorily redeem and/or cancel any Shares held or beneficially owned by an investor in contravention of any restrictions imposed by them or in breach of any law or regulation. I/we acknowledge that where an investor fails to pay subscription proceeds within the relevant settlement period the ICAV may charge the investor for any loss to the Fund arising out of such

non-receipt or non-clearance. I/we acknowledge that in circumstances where an investor fails to pay subscription proceeds within the relevant settlement period, there is a risk that the Fund may not be able to recover such costs from such investor and such loss and any relevant credit charges may have to be discharged out of the assets of the relevant Fund and therefore will represent a diminution in the Net Asset Value per Share for existing Shareholders of the relevant Fund.

- (xvii) I/We acknowledge that the Directors may compulsorily redeem any Shares which are held by a Shareholder who fails to supply any information required to verify the identity of a Shareholder or any beneficial owner of such Shareholder or source of subscription monies within such time frame as may be requested by the Directors in writing.
- (xviii) I/We acknowledge that the ICAV and its delegates shall be held harmless against any loss arising as a result of a failure to process or a delay in processing his application for Shares or redemption request if such information and documentation as has been requested by the ICAV or its delegates has not been provided by the applicant.
- (xix) I/We acknowledge that the ICAV operates a cash account in its name into which (i) subscription monies received from investors who have subscribed for Shares are deposited and held until Shares are issued as of the relevant Dealing Day; and (ii) redemption monies due to investors who have redeemed Shares are deposited and held until paid to the relevant investors; and (iii) dividend payments owing to Shareholders are deposited and held until paid to such Shareholders (hereinafter referred to as the **"Umbrella Cash Account"**). We acknowledge that all subscriptions, redemptions and dividends payable to or from a Fund are channelled and managed through the Umbrella Cash Account.
- (xx) I/We acknowledge that my/our subscription monies/ redemption monies / dividend monies will be paid into the Umbrella Cash Account, that such monies will be treated as an asset of the relevant Fund and I/we will not benefit from the application of any investor money protection rules (i.e. the monies will not be held on trust as investor monies for me/us) and that I/we will be an unsecured creditor of the relevant Fund (i) with respect to the amount subscribed for Shares and held in the Umbrella Cash Account until such Shares are issued to me/us as of the relevant Dealing Day or (ii) with respect to the redemption/dividend amount to be paid and held in the Umbrella Cash Account until such amount is paid to me/us (whichever is applicable).
- (xxi) I/We acknowledge that in accordance with applicable anti money-laundering and terrorist financing requirements (the **"AML Requirements"**), redemption monies or dividend payments shall not be paid on un-verified accounts. In the event that I/we fail to submit the necessary documentation requested by the ICAV or its delegate as required under the AML Requirements, redemption monies or dividend monies will be held in the Umbrella Cash Account and shall remain an asset of the relevant Fund and I/we will not benefit from the application of any investor money protection rules (i.e. the redemption monies/dividend monies will not be held on trust for me/us). In such circumstances, I/we acknowledge that I/we will be unsecured creditors of the relevant Fund in respect of such redemption monies or dividend payments until such time as the relevant documentation required by the ICAV has been received to its satisfaction and the redemption monies/dividend payments have been paid to me/us.
- (xxii) I/We acknowledge that the following risks arise in relation to the operation of the Umbrella Cash Account:-

- (a) in the event that subscription monies received and held in an Umbrella Cash Account are lost (to include in the event of the insolvency of the bank with which such monies are held) prior to the issue of Shares to the relevant investor as of the relevant Dealing Day, the ICAV on behalf of the Fund may be obliged to make good any losses suffered by the investor (in its capacity as a general creditor of the Fund), in which case such loss will need to be discharged out of the assets of the relevant Fund and therefore will represent a diminution in the net asset value per share for existing Shareholders of the relevant Fund;
  - (b) in the event that redemption or dividend monies held in an Umbrella Cash Account are lost (to include in the event of the insolvency of the bank with which such monies are held) prior to payment to the relevant investor/ Shareholder, the ICAV on behalf of the Fund may be obliged to make good any losses suffered by the investor/ Shareholder (in its capacity as a general creditor of the Fund), in which case such loss will need to be discharged out of the assets of the relevant Fund and therefore will represent a diminution in the net asset value per Share for existing Shareholders of the relevant Fund;
  - (c) in the event of an insolvency of the relevant Fund or the ICAV, there is no guarantee that the Fund or the ICAV will have sufficient funds to pay unsecured creditors in full. Investors who have forwarded subscription monies in advance of a dealing day and which are held in the Umbrella Cash Account and investors / Shareholders due redemption / dividend monies which are held in the Umbrella Cash Account will rank equally with all other unsecured creditors of the relevant Fund and will be entitled to a pro-rata share of monies which are made available to all unsecured creditors by the insolvency practitioner. Therefore, in such circumstances, the investor subscribing for Shares may not recover all monies originally paid into the Umbrella Cash Account in relation to the application for Shares and the redeeming investor entitled to redemption monies and the Shareholder entitled to a dividend payment may not recover all monies originally paid into the Umbrella Cash Account for onward transmission to that investor/Shareholder;
  - (d) in addition, investors should note that in the event of the insolvency of another Fund of the ICAV, recovery of any amounts to which a relevant Fund is entitled, but which may have been used by such other insolvent Fund as a result of the operation of the Umbrella Cash Account will be subject to the principles of Irish trust law and the terms of the operational procedures for the Umbrella Cash Account. There may be delays in effecting and/or disputes as to the recovery of such amounts, and the insolvent Fund may have insufficient funds to repay the amounts due to the relevant Fund.
- (xxiii) In the event that Shares are allotted / issued notwithstanding that cleared funds have not been received within the usual time limits by the Fund as set out in the Prospectus, I/we acknowledge that the Fund may cancel the allotment / issue of my / our Shares and I/we will be liable to pay to the Fund interest at such rate as may be determined by the Directors from time to time and/or other losses, charges or expenses suffered or incurred by the ICAV, the Manager, the Depositary or their delegates as a result of late payment or non- payment by me/us of subscription monies.

**(Select and complete this section as appropriate)**

(xxiv) **FINANCIAL INTERMEDIARIES**

Please confirm one of the following by ticking the appropriate box below:

- ☐ We are investing in our own name on behalf of our clients on a full discretion basis.
- ☐ We are investing in our own name on an execution only basis. Please confirm one of the following by ticking the appropriate box below:
- ☐ We are an entity / nominee that is acting as an intermediary on behalf of one or more of our underlying clients (a “**Financial Intermediary**”) and we are subject to AML/CFT obligations in an EEA jurisdiction or in a third country that has AML/CFT requirements that are not less robust than those required by Directive (EU) 2015/849 and we are effectively supervised for compliance with these requirements; or
- ☐ We are an unregulated Financial Intermediary with a regulated parent company that is subject to AML/CFT obligations in an EEA jurisdiction or in a third country that has AML/CFT requirements that are not less robust than those required by Directive (EU) 2015/849 and our parent company is effectively supervised for compliance with those requirements.

**We acknowledge that we may be required to provide the Administrator with a letter of assurance in connection with these matters in a form acceptable to the Administrator.**

(xxv) **INDIVIDUAL INVESTORS**

I/We declare that I am a/we are private investor(s) who is/are making this application on my/our own behalf and not in any way as representative(s) of any other party.

Please supply the following:

- a) Certified\*\* copy of your passport, national identity card or ID issued by a Government body showing the photograph and signature;
- b) One form of address verification: for example, original or certified\*\* copy of a recent utility bill or bank statement (no more than 6 months old); and
- c) Confirmation of source of funds and source of wealth for PEPs, noting the definitions and requirements detailed in paragraph (xvi) above.

(xxvi) **JOINT ACCOUNT HOLDERS**

The same procedures should be applied to joint account holders as for individuals.

(xxvii) **PRIVATE / NON-REGULATED CORPORATE APPLICANTS ONLY**

We hereby declare that the corporation was duly registered on \_\_\_\_\_ (date) under the laws of \_\_\_\_\_ (country) and that it is not a financial intermediary.

Please supply the following:

- ☐ Certified\*\* copy of Certificate of Incorporation (or equivalent); and or
- ☐ Certified\*\* copy of Memorandum and Articles of Association (or equivalent document showing registered corporate office); and or
- ☐ Certified\*\* copy of latest audited financial statements;
- ☐ Certified\*\* copy of the corporation or entity’s list of authorised signatories;
- ☐ List of all directors’ names, occupations, residential and business addresses and dates of birth;

- ☐ Details of beneficiaries who own more than 25% of the share capital or voting rights through direct or indirect ownership or control (including through bearer shareholdings).

**List of Directors & Beneficial Owners**

Full Name & Address	Position (e.g., beneficial owner/ Director)	Citizenship (for Individuals) or Principal Place of Business (for Entities)

- ☐ Identification as per individual investor above for two directors or one director and one signatory;

(xxviii) **PARTNERSHIP APPLICATIONS**

**Please supply the following:**

- ☐ List of names, date of birth, occupation and permanent addresses of all partners/trustees/beneficiaries where ascertainable/settlors;
- ☐ Identification as per individual investor above for two Trustees or one Trustee and one authorised signatory / General Partner or two partners and one authorised signatory;
- ☐ Details of beneficiaries who own more than 25% of the share capital or voting rights through direct or indirect entitlement or control;
- ☐ Evidence of the above partners'/trustees' authority to make investments in the ICAV on behalf of the partnership/trust;
- ☐ Certified\*\* authorised signatory list; and
- ☐ Certified\*\* copy of partnership agreement/trust deed

(xxix) **TRUST APPLICATIONS**

- ☐ List of names, date of birth, occupation and permanent addresses of all/trustees/beneficiaries where ascertainable/settlors and protectors;
- ☐ Details of all Trustees;
- ☐ Details of all beneficiaries who may be entitled to benefit from the Trust;
- ☐ Details of all individuals who have control over the Trust, i.e. any and all Trustees, Controllers, Protectors and/or Settlers to the appropriate standard (e.g. Individual, Company, etc.);
- ☐ Evidence of the above partners'/trustees' authority to make investments in the ICAV on behalf of the partnership/trust;
- ☐ Certified\*\* authorised signatory list; and
- ☐ Certified\*\* copy of Trust Deed.

Full Name & Address	Position (e.g. Partner / Beneficiary / Trustee / Settlor)	Citizenship (for Individuals) or Principal Place of Business (for Entities)

(xxx) **INSTITUTIONAL LISTED COMPANIES ON RECOGNISED STOCK EXCHANGE, REGULATED ENTITIES APPLICANTS ONLY**

E.g. pension fund or local authority, please supply the following:

- ☐ Certified\*\* authorised signatory list and properly authorised mandate of persons completing the form to act on behalf of the applicant;
- ☐ Documentary evidence of the regulatory status of the applicant (e.g. Inland Revenue Approval), please contact the Administrator for further details of documents required; and
- ☐ Details of beneficiaries (where ascertainable).

\*\*Certified copies may be required for applicants as part of the risk assessment carried out by the Administrator. All certified copies should be certified by a notary public, solicitor, chartered & certified public accountants, practicing solicitors, embassy consular staff, police officer or FATF regulated financial institution or any person so authorised under the laws of your country or domicile (except the authorised signatories list may be certified by the company secretary). Copies must be marked "true copy of original document" and stamped by the certifying party.

(xxxi) I/We, warrant that (1) I/we am/are not, and the Shares applied for will not be held for the benefit of a US person (as defined in Regulation S under the United States Securities Act of 1933, as amended) and (2)

I/we will fall within the category of persons described in Article 11(3) of the United Kingdom Financial Services Act 1986 (Investment Advertisements) (Exemptions) Order 1996 or (3) I/We am/are a person who may otherwise lawfully subscribe for Shares in the ICAV.

(xxxii) I/We acknowledge that the ICAV intends to take such steps as may be required to satisfy any obligations imposed by (i) the Foreign Account Tax Compliance Act<sup>6</sup> ("FATCA") or (ii) any

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<sup>6</sup> For further information and guidance on FATCA or CRS please refer to the Irish Revenue or OECD websites at: <http://www.revenue.ie/en/business/aeoi/index.html> / <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> in the case of CRS only.



provisions imposed under Irish law arising from the inter-governmental agreement between the Government of the United States of America and the Government of Ireland ("IGA") so as to ensure compliance or deemed compliance (as the case may be) with FATCA or the IGA from 1 July 2014.

(xxxiii) Furthermore, I/We hereby acknowledge that the ICAV intends to take such steps as may be required to satisfy any obligations imposed by (i) the OECD's Standard for Automatic Exchange of Financial Account Information in Tax Matters ("the Standard"), which therein contains the Common Reporting Standard, as applied in Ireland by means of the relevant international legal framework and Irish tax legislation and (ii) EU Council Directive 2014/107/EU, amending Directive 2011/16/EU as regards mandatory automatic exchange information in the field of taxation ("DAC2"), as applied in Ireland by means of the relevant Irish tax legislation, so as to ensure compliance or deemed compliance (as the case may be) with the Standard/CRS and the DAC2 from 1 January 2016 (hereafter collectively referred to as "CRS").

- (a) In order for the ICAV to comply with the above FATCA and CRS obligations, I/We agree to provide to the ICAV, the Manager, the Investment Manager and the Administrator the necessary declarations, confirmations and/or classifications at such times as each of them may request and furthermore provide any supporting certificates or documents as each of them may reasonably require in connection with this investment by reason of FATCA or CRS, as described above, or otherwise. If relevant, I/we agree to notify the ICAV or the Manager/the Investment Manager and/or the Administrator of any change to my/our tax residency status. I/We further acknowledge that a failure to comply with the foregoing obligations or failure to provide the necessary information required may result in the compulsory redemption of our entire holding in the ICAV, and that the ICAV and the Depositary are authorized to hold back from redemption proceeds or other distributions to me/us such amount as is sufficient after the deduction of any redemption charges to discharge any such liability and I/we shall indemnify and keep indemnified the ICAV and the Depositary against any loss suffered by them or other Shareholders in the ICAV in connection with any obligation or liability to so deduct, withhold or account.
- (b) I/We agree to waive any provision of any privacy, banking secrecy or other law or regulation of any jurisdiction and/or the terms of any confidentiality agreement, arrangement or understanding that would, absent such a waiver, prevent the ICAV's compliance with FATCA and CRS requirements.
- (c) I/We hereby acknowledge that I/we should consult my/our own tax advisers about the applicability of FATCA, CRS and any other reporting requirements with respect to my/our own situation.
- (d) I/We confirm that we have accurately and correctly completed the relevant self-certification form included at Appendix I and Appendix II. I/We further confirm that if any information included in the self-certification form subsequently becomes inaccurate or incorrect we will notify the ICAV, the Investment Manager and/or the Administrator immediately of any such change and agree to immediately take such action as the ICAV, the Investment Manager and/or the Administrator may direct, including where appropriate, redemption of our Shares.

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

(xxxiv) **due diligence documentation: associated parties – ultimate beneficial owner & associated parties:**

- ☐ director/governor/trustee/official/board members/partners/members or equivalent who exercise control over the management of the entity.

**Please supply the following:**

Name \_\_\_\_\_

Address \_\_\_\_\_

Nationality \_\_\_\_\_

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

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

Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Date \_\_\_\_\_

Additional details should be supplied on a separate sheet of paper. The Administrator should be notified of any changes in the named individuals.

## **8 DECLARATION OF RESIDENCE OUTSIDE IRELAND**

*(non-resident composite declaration)*

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

**i. Declaration on own behalf**

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

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

\* Delete as appropriate

**ii. Declaration as Intermediary**

I/we\* declare that I am/we are\* applying for shares/units on behalf of persons:

- who will be beneficially entitled to the shares/units; and,
- who, to the best of my/our\* knowledge and belief, are neither resident nor ordinarily resident in Ireland.

I/we\* also declare that:

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

\*Delete as appropriate

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

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

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

Joint applicants:

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

*see notes below*

**IMPORTANT NOTES**

1. Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration. The application form including the non-resident declaration may also therefore be disclosed to the Irish Revenue Commissioners.
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 certified copy of the power of attorney must be furnished in support of the signature.
4. If the applicant is an Exempt Irish Investor (as defined in the Prospectus) it should contact the Administrator who will provide it with the appropriate declaration which must be made to confirm its status

## APPENDIX I

### Entity Self-Certification for FATCA and CRS

#### **Instructions for completion and data protection notice.**

We are obliged under Section 891E, Section 891F, and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They in turn may exchange this information, and other financial information with foreign tax authorities, including tax authorities located outside the EU.

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

*If any of the information below about the account holder's tax residence or FATCA/CRS classification changes in the future, please ensure that we are advised of these changes promptly.*

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

**(Mandatory fields are marked with an \*)**

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

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

**\*Country of Incorporation or Organisation:**

**\*Current (Resident or Registered) Address:**

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

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

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

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

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

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

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

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

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

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

U.S. TIN: \_\_\_\_\_ ☐

Or

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

Or

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

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

**\*Section 3: Entity's FATCA Classification**

(the information provided in this section is for FATCA, please note your FATCA classification may differ from your CRS classification in Section 5):

**3.1 Financial Institutions under FATCA:**

If the Entity is a *Financial Institution*, please tick one of the below categories and provide the Entity's GIIN at

**3.2** or indicate at 3.3 the reason why you are unable to provide a GIIN.

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

**3.3** Please provide the Entity's **Global Intermediary Identification number (GIIN)**

□□□□□□□.□□□□□□.□□.□□□□

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

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

**3.4. Non-Financial Institutions (Non-Foreign Financial Entity/NFFE) under FATCA:**

i.	<p><b><i>active Non-Financial Foreign Entity</i></b></p>	<input type="checkbox"/>
ii.	<p><b><i>passive Non-Financial Foreign Entity</i></b> (Please tick the box that applies)</p>	<input type="checkbox"/>
	<p><b><i>i. Passive Non-Financial Foreign Entity with no Controlling Persons that are specified U.S Persons.</i></b></p> <p><b><i>ii. Passive Non-Foreign Financial Entity with Controlling Persons that are specified U.S Persons. (If this box is ticked, please also complete section</i></b></p>	

	6.1 for each of the Controlling Person(s) of the Entity and complete an "Individual (Including Controlling Person(s) Self-certification for FATCA and CRS" form for each Controlling Person(s) as outlined in section 6.2).	
iii.	<b>excepted Non-Financial Foreign Entity</b>	<input type="checkbox"/>
iv.	<b>direct Reporting NFFE</b> Please provide your GIIN □□□□□□,□□□□□□,□□,□□□□	<input type="checkbox"/>

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

**\*Section 4: Common Reporting Standard ("CRS") Declaration of Tax Residency (Note that Entities may have more than one country of Tax Residence)**

Please indicate the Entity's country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TIN")). Please refer to the OECD CRS Web Portal for AEOI for more information on Tax Residence and TIN's. <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>.

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

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

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

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

If a TIN is unavailable, please provide the appropriate reason A, B or C where indicated below:

- ☐ **Reason A** - The country/jurisdiction where the Account Holder is resident does not issue TINs or TIN equivalents to its residents

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

## Section 5: Entity's CRS Classification

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

### 5.1 Financial Institutions under CRS:

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

*Note: Please check the Irish Revenue AEOI portal at the time of completion of this form to confirm whether your country of Tax Jurisdiction is considered Participating or Non-Participating for the purposes of CRS Due-Diligence in Ireland. <https://www.revenue.ie/en/companies-and-charities/documents/aeoi/participating-jurisdictions.pdf>.*

i.	<b>a Reporting Financial Institution resident in a participating CRS jurisdiction</b>	<input type="checkbox"/>
ii.	<b>a Financial Institution Resident in a Non-Participating Jurisdiction.</b> <i>(please also tick the box that applies below)</i> <input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution</b> (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity in <b>section 6 below</b> and complete a separate individual self-certification forms for each of your Controlling Persons") <input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution</b> <input type="checkbox"/> <b>Other Financial Institution</b> , including a Depository Financial Institution, Custodial Institution or Specified Insurance Company	<input type="checkbox"/>
iii.	<b>Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:</b> <input type="checkbox"/> Governmental Entity <input type="checkbox"/> International Organization <input type="checkbox"/> Central Bank	<input type="checkbox"/>



	<input type="checkbox"/> Broad Participation Retirement Fund <input type="checkbox"/> Narrow Participation Retirement Fund <input type="checkbox"/> Pension Fund of a Governmental Entity, International Organization, or Central Bank <input type="checkbox"/> Exempt Collective Investment Vehicle <input type="checkbox"/> Trust whose trustee reports all required information with respect to all CRS Reportable Accounts <input type="checkbox"/> Qualified Credit Card Issuer <input type="checkbox"/> Other Entity defined under the domestic law as low risk of being used to evade tax.	
	Specify the type provided in the domestic law:	

## 5.2 Non-Financial Institutions (“NFE”) under CRS:

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

i.	<b>active Non-Financial Entity</b> – a corporation the stock of which is regularly traded on an established securities market.  Please provide the name of the established securities market on which the corporation is regularly traded:	<input type="checkbox"/>
ii.	<b>active Non-Financial Entity</b> – if you are a Related Entity of a regularly traded corporation.  Please provide the name of the regularly traded corporation that the Entity is a Related Entity of:  Please provide details of the securities market on which the Entity is regularly traded;	<input type="checkbox"/>
iii.	<b>active Non-Financial Entity</b> – a Government Entity or Central Bank	<input type="checkbox"/>
iv.	<b>active Non-Financial Entity</b> – an International Organisation	<input type="checkbox"/>
v.	<b>active Non-Financial Entity</b> – <b>other</b> than those listed in I, II, III or IV above.  (for example a start-up NFE or a non-profit NFE)	<input type="checkbox"/>
vi.	<b>passive Non-Financial Entity</b> - If this box is ticked please also complete Section 6.1 for each of the Controlling Person(s) of the Entity and a separate “Individual (including Controlling Person’s Self-Certification for FATCA and CRS form” as indicated in section 6.2 for each Controlling Person(s))	<input type="checkbox"/>

## Section 6: Controlling Persons

**NB:** Please note that each Controlling Person must complete a separate “Individual (including Controlling Persons) FATCA and CRS Self-Certification” form.

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

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

### 6.1 Controlling Person(s) of the Account Holder:

If you have ticked a Passive NFE with Controlling Persons in either the FATCA or CRS Classification sections above, then please also complete this section for each of the Controlling Person(s) of the account holder and provide a separate “Individual (including Controlling Persons) FATCA and CRS Self-Certification” form for each Controlling person as per 6.2 below:

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

i.	
ii.	
iii.	

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

### 6.2 Complete a separate “Individual (including Controlling Persons) Self-Certification for FATCA and CRS” form for each Controlling Person listed in Section 6.1.

## \*Section 7: Declarations and Undertakings

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

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

I/We on behalf of the Entity undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstance (for guidance refer to Irish

Revenue or OECD website) occurs which causes any of the information contained in this form to be incorrect.

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

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

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

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

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## APPENDIX II

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

#### Instructions for completion and Data Protection Notice

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU. Please see the section of the Prospectus entitled "The Shares" for information relating to the treatment of your personal data under GDPR.

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

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

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

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

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

**(Mandatory fields are marked with an \*)**

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

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

**\*Current Residential Address:**

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

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

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

Mailing address (if different from above):

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

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

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

**\*Place and Date of Birth**

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

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

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

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

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

**OR**

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

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

Please indicate your country of tax residence (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TINs")).

For further guidance on Tax Residence and TINs, please refer to the OECD CRS Information Portal <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

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

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

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

**If a TIN is unavailable**, please provide the appropriate reason A, B or C where indicated below:

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

#### Section 4 – Type of Controlling Person

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

For Joint or multiple Controlling Person(s) please complete a separate “Individual (Including Controlling Persons) Self-Certification for FATCA and CRS form for each Controlling Person.

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

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

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

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

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

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

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

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

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