



Polar Capital Funds plc

Account Opening Form

Please read the Important Information overleaf which sets out a two-stage application process for new investors.

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Important Information

Please read this information before you complete this form.

Please ensure that you have read the Prospectus and the Key Investor Information Document (the “KIID”) before completing this Account Opening Form. The Prospectus and KIID are available at www.polarcapital.co.uk. Defined terms used in this Account Opening Form are those used in the Polar Capital Funds Plc Prospectus (unless the context otherwise requires).

Account Opening

Please complete the form in blue or black ink and use **BLOCK CAPITALS** where possible.

Please complete and sign:

- this Account Opening Form
- the Anti-Money Laundering Due Diligence Documentation found in Appendix 7
- the FATCA/CRS Forms found in Section 9

Please also provide a copy of your bank statement.

These documents should be emailed to Northern Trust International Fund Administration Services (Ireland) Limited (the “Administrator”) at PolarTAInstructions@ntrs.com Please call our Investor Service Centre on (+353) 1 542 2889 or email Polar_ta@ntrs.com if you have any questions.

Dealing Instructions

You are only able to place a dealing instruction once you have received your Account Number. Your Account Number will be sent to the authorised contact once the Administrator receives your Account Opening Form together with all supporting documentation (see above). **Please allow up to 5 business days for your Account Number to arrive.**

Once you have received your Account Number, you can place dealing instructions. Please see Appendix 1 for instructions submitted via email, Appendix 2 for dealing information, Appendix 3 for payment details and Appendix 4 for subscription instructions. You must specify your Account Number on all forms to place transactions. **Subscription instructions and proceeds must not be forwarded until the Account Number confirmation is issued to you by the Administrator.**

Incomplete Account Opening Forms (where compulsory information such as name, address and your tax details are missing, or where supporting documentation, including full AML Due Diligence Documentation, have not been provided in advance) will be rejected and any subscription monies received will be returned.

If an application is rejected, the Administrator at the cost and risk of the Applicant will, subject to any applicable laws, return application monies or the balance thereof, without interest, expenses or compensation by electronic transfer to the account from which it was paid (less any applicable bank charges where applicable).

Section 1: Your Information*

Sections marked with an asterisk (*) must be completed.

Data Protection

Your personal information will be handled by the Administrator or its duly appointed delegates as Data Processor for the Fund in accordance with the Irish Data Protection Acts 1988 to 2018 and the General Data Protection Regulation (Regulation 2016/679) (together the “Data Protection Legislation”). Your information provided herein will be processed for the purposes of complying with the Data Protection Legislation and this may include disclosure to the Irish Revenue Commissioners. Please see the Prospectus for further details.

A. Individual/Joint Shareholders

Shareholder 1

First Name	<input type="text"/>
Family Name	<input type="text"/>
Date of Birth	<input type="text"/>
Address	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
City	<input type="text"/>
Country	<input type="text"/>
Postal Code	<input type="text"/>
Telephone	<input type="text"/>
Email	<input type="text"/>
Occupation	<input type="text"/>
Business Activity	<input type="text"/>

Shareholder 2

First Name	<input type="text"/>
Family Name	<input type="text"/>
Date of Birth	<input type="text"/>
Address	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
City	<input type="text"/>
Country	<input type="text"/>
Postal Code	<input type="text"/>
Telephone	<input type="text"/>
Email	<input type="text"/>
Occupation	<input type="text"/>
Business Activity	<input type="text"/>

Mailing address (if different from Shareholder 1)

Shareholder 3

Shareholder 4

First Name

First Name

Family Name

Family Name

Date of Birth

Date of Birth

Address

Address

City

City

Country

Country

Postal Code

Postal Code

Telephone

Telephone

Email

Email

Occupation

Occupation

Business Activity

Business Activity

B. Institutional / Corporate Investors*

Please note that an account cannot be registered in the name of a Trust. In the case of a Trust the registered account holder(s) must be the Trustee(s) as trustee for the Trust with the name of the Trust added under the Designation.

Existing/ Related
Account Number

Registered Account
Name

Address

City

Country

Postal Code

Telephone

Email

Occupation

Business Activity

Country of Incorporation

Mailing address (if different from the registered address)

Section 2: Your Contact Details

Your Account Number will be provided to you via email.

All future correspondence will be sent via email, unless you specify otherwise. SWIFT communication will be issued where possible.

Please confirm your preferred method of communication below.

Email or SWIFT code	Contract Note	Statements	SWIFT

Section 3: Bank Details*

Important information regarding bank accounts for subscriptions and redemptions

Third party payments are not permitted for redemptions. Please confirm the bank account(s) from which payments will be made to and from below.

A copy of a recent bank statement (less than six months old) or a banker's reference must accompany the application to evidence the bank account details provided. Accounts in the name of regulated entities are exempt from this requirement

To meet our anti-money laundering and counter terrorist financing obligations under the current legislation, all joint bank account holders will be required to complete identity and verification requirements, even where those joint bank account holders will not be registered holders of Shares in the fund.

Failure to provide the required bank account information and documentation may result in a delay in setting up the account and subscribing to the fund.

This section must be completed by all investors other than equivalently regulated entities opening an account in their own name or the name of their nominee company, either for their own benefit or the benefit of one or more third parties

Change of Bank Details

If you want to change your bank details in the future, you must write to the Administrator above, and provide a recent bank statements or banker's reference (no more than six months old) to evidence the new details provided are for a bank account in the registered account holder's name.

Important Note

Please ensure that you have read the Prospectus before completing this Account Opening Form. Defined terms used in this Account Opening Form and Application Form are those used in the Prospectus (unless the context otherwise requires).

Bank account details from which subscriptions will be made

Name of Bank	<input type="text"/>
A/c Name	<input type="text" value="In full including any joint account holders"/>
Account Number	<input type="text"/>
Sort Code	<input type="text"/>
Address of Bank	<input type="text"/>

Beneficiary bank details

Name of Bank

A/c Name

Address of Bank

A/c Number

Sort Code

IBAN NO

Swift Code

Reference Code

Correspondent bank details

Please complete if the payment currency is different to bank account residency, or if your bank account does not support multi-currency payments.

No third-party payments are permitted.

Name of Bank

A/c Name

Address of Bank

A/c Number or
IBAN

Sort Code / BIC /
SWIFT/ ABA

IBAN NO

Swift Code

Reference Code

(A request to change bank account details must be made in writing to the Administrator and must be accompanied by a bank statement or banker's reference (no more than six months old) to evidence the new bank account details provided are for a bank account registered account name.)

Section 4: Investor AML Due Diligence Information*

This section must be completed by all applicants specified in Section 1.

Anti-Money Laundering (AML) due diligence requirements in accordance with The Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010 – 2021.

Each applicant must provide the documentation outlined in Appendix 7 to establish the identity of an investor and verify same to the extent warranted by risk. These documents must be provided in advance. You will not receive your Account number if the documentation provided is incomplete.

Due Diligence Information - Purpose of the Investment

Part I (A) to be completed only by natural persons and legal persons investing in their own name for their own benefit. Institutional investors and legal entities investing as part of their normal economic activity of investing in their own name for the benefit of one or more third parties must complete Part I (B). This information is required to meet our AML obligations under the current AML legislation in Ireland and will be used solely for those purposes.

Part 1A

Expected annual subscription amount

Trade frequency
(Once/ Monthly/ Quarterly/ Annually)

If more frequently than the options provided, please provide an estimate of frequency.

Expected investment term
(3-5 years/ 5-10 years/ 10+ years)

Natural persons only

Source of Wealth* (activities that generated total net worth)

Source of Funds* (activity that generated transaction funding)

** Confirmation of Source of Wealth requires the Subscriber to confirm the bank account from which funds were generated as well as the specific activity that generated the funds subscribed (e.g., salary payments, sale of shares etc.)*

*** Confirmation of Source of Funds requires the Subscriber to confirm the activities that have generated the total net worth of the Subscriber with reasonable collaboration of same (e.g., information and documents such as evidence of title; copies of trust deeds; audited accounts and tax returns).*

Part 1B

I am/we are an institutional investor or legal entity investing as part of our normal economic activity of investing in their own name for the benefit of one or more third parties. If no, see Part 1 (A).

Yes

No (if no, please complete Part 1A)

Due Diligence Information – Investor Type

Part 2

Please confirm investor type below. Please note the investor type indicates the documents/ confirmations which are required to open account as per Appendix 7.

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

Occupation/ Business Activity

Are you, or any of the beneficial owners Politically Exposed Persons (PEPs)?

A Politically Exposed Person ('PEP') means an individual (or family member or close associate of such individual), including a beneficial owner of an investment account, who is, or has, at any time in the preceding 12 months, been entrusted with a prominent public function (e.g. this can include but not limited to: head of state/ government, government / deputy minister, member of parliament, senior official of a political party or member of the supreme court).

If this form is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature along with due diligence in line with legal type.

Due Diligence Information – Leverage Across Investments

I hereby authorise the Administrator to leverage the due diligence documentation provided for the purposes of compliance with applicable regulatory requirements across all investments which I currently hold/ may hold in the future across all funds which are administered by the Administrator.

Yes

No

Due Diligence Information – Ultimate beneficial Owner

Please complete the relevant section to your entity type. The Ultimate Beneficial Owner section must be completed. Non-completion could delay acceptance of subscription.

All Entities

Ultimate Beneficial Owners are individuals who directly or indirectly hold ownership of 25% or more of the shares or voting rights in an entity, or control of the entity. Where there is no person identified as beneficial owner, the natural person(s) who hold the position of senior managing official(s)/director(s) will be deemed the beneficial owners.

* In cases where shareholder(s) are entities with 25% or more ownership or control, please provide the details of Individual(s) who hold beneficial ownership 25% or more. For Trusts or similar arrangements, Ultimate Beneficial Owners include the beneficiaries, the settlor, the trustee(s) and the protector (if any). The beneficiaries are the individuals benefiting from the trust or similar legal arrangement.

Please complete the below regarding Ultimate Beneficial Owner(s):

Name	Address	% Ownership or control	Nationality	Date of Birth

For Trusts or similar arrangements, where the beneficiaries are not yet been determined, the class of persons in whose main interest the trust or similar legal arrangement has been set up should be stated (please provide an additional document/ information as required):

Note: If there is/ are no Individual(s) with a beneficial interest of 25% or more (either directly or indirectly) of the shares or voting rights of the entity, or anyone that otherwise exercises control of the entity (where applicable), please check the box and insert applicable senior managing official(s) below whom will be deemed the UBO:

Name	Address	% Ownership or control	Nationality	Date of Birth

Declaration

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

	Signature	Print Name	Date
Signature 1			
Signature 2			

Related Person Detail

Please complete the full names of all Related Persons below:

- In the case of natural persons, Related Persons means any person authorised to act on behalf of the investor
- In the case of a company, Related Persons means the directors.
- In the case of a Partnership, Related Persons means the partners.
- In the case of a limited liability company (LLC), Related Persons means the managing members.
- In the case of a trust, foundation or similar legal arrangement, Related Persons means the trustees.
- In the case of a charity/government body/ university/ school/ college/ club/ society, Related Persons means the authorising officers/ board members/ officials.

Please complete below:

Name	Address	Nationality	Date of Birth

Section 5: Dividend Payments Instruction*

Distributions paid by cash will be paid to the beneficiary account details specified in Section 3. Should you require your dividend to be paid to another account, please enter the bank details below. Please note if no option is indicated such dividend payments will be reinvested.

I/We would like our dividend:

Reinvested

Paid by cash

If separate bank details are provided a copy of a recent bank statement (no more than six months old) or a banker's reference, must accompany the application to evidence the bank account details provided for redemption payments are for a bank account in the registered account name

Beneficiary bank information

Name of Bank

A/c Name

Address of Bank

A/c Number

Sort Code

IBAN NO

Swift Code

Reference Code

Correspondent bank information

Please complete if the payment currency is different to bank account residency, or if your bank account does not support multi-currency payments.

No third-party payments are permitted.

Name of Bank

A/c Name

Address of Bank

A/c Number or
IBAN

Sort Code / BIC /
SWIFT/ ABA

IBAN NO

Swift Code

Reference Code

Section 6: Agent Information

The agent is the client who has the relationship/agreement with either Polar Capital Funds Plc or Polar Capital LLP (as Investment Manager). If you are an agent applying on behalf of the Shareholder identified in Section 1, please provide the requested information below.

Confirm you are an intermediary, agent, nominee or adviser authorised and regulated in one of the following prescribed countries:

- UK EU Canada Ch. Isles Hong Kong Iceland Isle. Man
- USA Japan NZ Norway Singapore Switzerland Turkey
- Australia

Agent Details

Name of Agent

Agent Address

Agency Number

Commission
Terms Agreed

Contact Name

Contact
Telephone

VAT Reg.
Number

Regulator
Website

Regulator Auth.
Number

Agent Stamp

Mandatory Section: Polar Capital uses an agent/dealer code to track investments and to ensure that any trades placed are allocated correctly and not rejected due to soft closures within the fund range.

Please confirm if this application relates to a segregated or an omnibus account?

- Segregated
- Omnibus

If segregated, please confirm the underlying client who has the agreement/relationship with Polar Capital.

Full Name

Address

If you are unable to confirm the underlying investor, please confirm if there is an appointed investment manager relating to this application.

Investment
Manager Name

Address

Once confirmed we will provide you with the correct agent/dealer code which must be used when placing trades.

Section 7: Investor Tax Residency*

Please confirm your residency for tax purposes. If B, C or D has been ticked then each U.S. Taxpayer** must complete and sign IRS Form W-9 to certify their tax identification number. The form can be downloaded from www.irs.com. Failure to submit a completed IRS Form W-9 (where applicable) will result in a delay in the settling of redemption/dividend proceeds (no interest will accrue).

- A. I am a non – U.S. Taxpayer
- B. I am a U.S Taxpayer
- C. One or more joint Shareholders is a U.S. Taxpayer
- D. I am a non – U.S. Taxpayer holding Shares on behalf of a U.S. Taxpayer

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

An investor may be a “U.S. Taxpayer” but not a “U.S. Person”. For example, an individual who is a U.S. citizen residing outside of the United States is not a “U.S. Person” but is a “U.S. Taxpayer”.

U.S. Taxpayers will be required to furnish the Administrator with a properly executed IRS Form W-9. Amounts paid to Shareholders who are U.S. Taxpayers as a distribution from the Fund, or as gross proceeds from a redemption of Shares, will generally be reported to Shareholders who are U.S. Taxpayers and the IRS on an IRS Form 1099 (except as otherwise noted below). Failure to provide an appropriate and properly executed IRS Form W-9 (for Shareholders who are U.S. Taxpayers) may subject such Shareholders to backup withholding tax. Backup withholding tax is not an additional tax. Any amounts withheld may be credited against such Shareholders’ U.S. federal income tax liability.

Tax exempt entities, corporations, non-U.S. Shareholders and certain other categories of Shareholders generally will not be subject to reporting on IRS Form 1099 or backup withholding, provided that, in the case of tax-exempt entities and corporations such Shareholders furnish the Administrator with an appropriate and properly executed IRS Form W-9 certifying as to their tax-exempt status.

Section 8: Investment Undertaking Tax - Declaration of Residence

Declaration of Residence inside or outside Ireland (OWN BEHALF ONLY)

Please tick (i), (ii) or (iii) as appropriate:

(i) Irish residents

I am/we are an Irish resident who will cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. Irish resident companies entitled to the lower rate of Investment Undertaking Tax are required to provide a statement on its letterhead confirming that the company is within the charge of corporation tax.

OR

(ii) Exempt Irish residents

I am/we are an Irish resident who will not cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. If this box is ticked, please also complete the declaration of exempt Irish residents below.

OR

(iii) Non-Irish residents

I am/we are not currently resident or ordinarily resident who will not cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. If this box is ticked, please also complete the declaration of residence outside Ireland below.

Declaration of Residence for the beneficial owner inside or outside Ireland (INTERMEDIARIES ONLY)

Please tick (i), (ii) or (iii) as appropriate:

(i) Irish residents

As an Intermediary, I/we declare that the person who will be beneficially entitled to the units is an Irish resident who will cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. Irish resident companies entitled to the lower rate of Investment Undertaking Tax are required to provide a statement on its letterhead confirming that the company is within the charge of corporation tax.

OR

(ii) Exempt Irish residents

As an Intermediary, I/we declare that the person who will be beneficially entitled to the shares/units is an Irish resident who will not cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. If this box is ticked, please also complete the declaration of exempt Irish residents below.

OR

(iii) Non-Irish residents

As an Intermediary, I/we declare that the person who will be beneficially entitled to the shares/units is not currently resident or ordinarily resident who will not cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. If this box is ticked, please also complete the declaration of residence outside Ireland below.

Authorised Signatory

Authorised Signatory

Date

Declaration of Exempt Irish Resident Entities

(To be completed only if applicable)

Declaration referred to in Section 739D(6), Taxes Consolidation

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)
 1. Pension Scheme
 2. a company carrying on life business within the meaning of section 706 TCA 1997.
 3. an investment undertaking.
 4. an investment limited partnership.
 5. a special investment schemes.
 6. a unit trust to which section 731(5)(a) TCA 1997 applies.
 7. a charity being a person referred to in section 739D(6)(f)(i) TCA 1997 see further requirements for a charity below).
 8. a qualifying management company.
 9. an entitled to exemption from income tax and capital gains tax by virtue of section 784A(2) TCA, 1997* (see further requirement for qualifying fund manager below);
 10. a PRSA Administrator (see further requirements for a PRSA Administrator below).
 11. a credit union within the meaning of section 2 of the Credit Union Act 1997.

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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;
 - o form part of the assets of a body of persons or trust treated by the Irish Revenue Commissioners as a body or trust established for charitable purposes only, or
 - o 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 Irish Revenue Commissioners.

- I undertake that, in the event that the person referred to in paragraph (7) 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 / PRSA Administrator

- I/We* also declare that at the time this declaration is made, the Shares in respect of which this declaration is made;
 - o are assets of *an approved retirement fund/an approved minimum retirement fund or a PRSA, and
 - o 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 or the PRSA, 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.

*Delete as appropriate

Additional requirements where the declaration is completed by an Intermediary

- I/We* also declare that I am/we are* applying for Shares on behalf of persons who;
 - o to the best of my/our* knowledge and belief, have beneficial entitlement to each of the Shares in respect of which this declaration is made, and
 - o is a person referred to in section 739D(6) TCA 1997.
- I/We* further declare that;
 - o 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 TCA 1997, and
 - o 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

Applicant Name	
Irish Tax Ref.	
Authorised Signatory	(Declarant)
Capacity in which declaration is made	
Authorised Signatory	(Declarant)

Capacity in which
declaration is made

Date

Important Notes

1. This is a form authorised by the Irish Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.
2. 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 Irish Revenue. In the case of a qualifying fund manager, quote the tax reference number of the beneficial owner of the Shares.
3. 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. In the case of an approved retirement fund/an approved minimum retirement fund or a PRSA, it must be signed by a qualifying fund manager or 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. A copy of the power of attorney should be furnished in support of this declaration.

Declaration of Residence Outside Ireland

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.

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 Ireland, and
- Should I/we/the company* become resident in Ireland I will/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, are neither resident nor ordinarily resident in Ireland.

*Delete as appropriate

Applicant Name

Applicant Address		
Authorised Signatory	(Declarant)	
Capacity in which declaration is made		
Date		
Joint Applicants' Names		
Signatures		
Date		

Important Notes

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

Return of Values (Investment Undertakings) Regulations 2013 (for Irish domiciled funds)

The Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013) (the "Regulations") requires certain Irish Investment Undertakings to make annual returns to the Irish Revenue Commissioners of the value of the investments in a tax year held by certain unit holders. In order to satisfy the Regulations, the Fund must collect the following additional information from any applicants¹ which are Irish Resident or Ordinarily Resident in Ireland (that are not excepted unit holders within the meaning of the Regulations).

Tax ID (TIN) / PPS Number (if applicable)	
---	--

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

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

¹Where an applicant is an intermediary and that applicant is the registered Shareholder, 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.

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

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

Section 9: FATCA and CRS*

This section must be completed by all applicants identified in Section 1.

Entity Self-Certification for FATCA and CRS

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".

Instructions for completion and Data Protection notice

We are obliged under Section 891E, Section 891F, and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements.

Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this Account Opening Form you are providing personal information, which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2018). 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 Irish 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.

For further information on FATCA or CRS please refer to the Irish Revenue or the OECD website at:

- <http://www.revenue.ie/en/business/aeoi/index.html>
- <http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

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

Section 1: Account Holder Identification

*Mandatory fields are marked with an **

Account Holder Name
(the "entity") *

Country of
Incorporation*

Registered Address*

Mailing Address (if
different from above) *

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:

US TIN

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

- 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*
- II. *Registered Deemed Compliant Foreign Financial Institution*
- III. *Participating Foreign Financial Institution*

3.2 Please provide the Entity's Global Intermediary Identification number (GIIN):

GIIN

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

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:

Sponsor's Name: _____

I.

Sponsor's GIIN: □□□□□□.□□□□□□.□□.□□□□

NOTE: 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.

The Entity is an Exempt Beneficial Owner,

Please tick and confirm the category of Exempt Beneficial Owner;

- II. Government Entity
- International Organisation
- Foreign Central Bank
- Exempt Retirement Fund
- Collective Investment Vehicle Wholly Owned by Exempt Beneficial Owners.

The Entity is a Certified Deemed Compliant Foreign Financial Institution
(including a deemed compliant Financial Institution under Annex II of the IGA Agreement)

III.

Indicate exemption: _____

IV.

The Entity is a Non-Participating Foreign Financial Institution

V.

The Entity is an Excepted Foreign Financial Institution

Indicate exemption: _____

The Entity is a Trustee Documented Trust.

VI.

Please provide your Trustee's name and GIIN

Trustee's Name: _____

Trustee's GIIN: □□□□□□.□□□□□□.□□.□□□□

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

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

I.

Active (NFFE)

Passive (NFFE)

(Please tick the box that applies)

- I. **Passive (NFFE) with no Controlling Persons that are specified U.S Persons.**
- II. **Passive (NFFE) with Controlling Persons that are specified U.S Persons.** (If this box is ticked, please also complete section 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. **Excepted (NFFE)**
- IV. **Direct Reporting (NFFE)**
 Please provide your GIIN
 □□□□□□.□□□□□□.□□.□□□□

***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 only tax resident in a non-reportable Jurisdiction (i.e. Ireland or the USA)

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

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

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

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

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.

<http://www.revenue.ie/en/business/aeoi/participating-jurisdictions.pdf>

- I. **A Reporting Financial Institution resident in a participating CRS jurisdiction**
- II. **A Financial Institution Resident in a Non-Participating Jurisdiction**
(Please also tick the box that applies)

An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution

(If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity in section 6 below and complete a separate individual self-certification forms for each of your Controlling Persons)

An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution

Other Financial Institution, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company

Specify the type of Non-Reporting Financial Institution below:

III. Non-Reporting Financial Institution under CRS.

- Governmental Entity
- International Organization
- Central Bank
- Broad Participation
- Retirement
- Fund Narrow Participation
- Retirement Fund
- Pension Fund of a
Governmental Entity,
International Organization, or
Central Bank
- Exempt Collective Investment Vehicle
- Trust whose trustee reports all required information with respect to all CRS
Reportable Accounts
- Qualified Credit Card Issue
- 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 Institution (“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. **Active NFE** – 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: _____

- II. **Active NFE** – if you are a Related Entity of a regularly traded corporation.
Please provide the name of the regularly traded corporation that the Entity is a Related Entity of: _____

Please provide details of the securities market that the entity is listed on:

- III. **Active NFE** – a Government Entity or Central Bank

- IV. **Active NFE** – an International Organisation

Section 6: Controlling Persons

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:

Controlling Person 1	
Controlling Person 2	
Controlling Person 3	

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

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

Section 7: Declarations and Undertakings*

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

I/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	
----------------------	--

Name

Capacity in which
declaration is made

Date

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

Instructions for completion and Data Protection Notice

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.

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this form you are providing personal information which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2018. 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 Irish Revenue Commissioners. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU.

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

For further information on FATCA or CRS please refer to the Irish Revenue or OECD websites at:

- <http://www.revenue.ie/en/business/aeoi/index.html>
- <http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

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

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

Section 1: Account Holder Identification*

*Mandatory fields are marked with an **

Account Holder Name*

Residential Address*

Mailing Address (if different from above) *

Date of Birth*

Place 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:

U.S. TIN

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 only tax resident in a non-reportable Jurisdiction (i.e. Ireland or the USA)

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

If a TIN is unavailable, please tick the appropriate box as follows;

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 NFE 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

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.

Data Protection – Customer Information Notice

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

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

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

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

Further information is available on the OECD website: <http://oecd.org/tax/automatic-exchange/>

And on the Irish Revenue website <https://www.revenue.ie/en/companies-and-charities/international-tax/aeoi/index.aspx>

Authorised Signature

Name

Date

Capacity (if controlling person)

Section 10: Representations and Warranties

The undersigned certifies the following in connection with the initial application for Shares, and any subsequent applications:

1. I/We confirm that I am/we are 18 years of age or over (only relevant to non-corporate investors).
2. I/We, having received and considered a copy of the current Prospectus, any relevant supplements thereto and the most recent annual and/or semi-annual report of the Fund (if any), or if acting as nominee shareholder and authorized agent for the principal investor ('Underlying Client') I/We confirm we have obtained confirmation from the Underlying Client(s) that they have received and considered a copy of the current Prospectus, any relevant supplements thereto and the most recent annual and/or semi-annual report of the Fund (if any), and hereby confirm and declare that this application is based solely on the information contained in such documentation and is made pursuant to the terms of this Account Opening Form.
3. In addition, I/We confirm that I/We have received and read or obtained confirmation from the Underlying Client(s) that they have received and read the information contained in this form and confirm that a copy of the Key Investor Information Document has been supplied to me/us where applicable. I/We confirm that I/We have read the Key Investor Information Document or obtained confirmation from the Underlying Client(s) that they have received and read the Key Investor Information Document, where applicable, and that any future investments to any other sub-fund or share class of the umbrella fund can also be transacted based on this confirmation. I/We hereby acknowledge and agree that the updated KIID for each Share Class is available at the Investment Manager's website at www.polarcapital.co.uk and that I/we will read and review or I/We will obtain confirmation from the Underlying Client(s) that they have acknowledged and understand that the most up-to-date version of the relevant KIID prior to making any subsequent application for Shares in the Fund. I/We request and authorise the Administrator to act in accordance with my/our instructions.
4. Where I/we am/are investing as nominee, I/we shall provide our client(s) with the KIID issued in respect of the Sub-Fund and/or Share Class (as the case may be) and I/we shall ensure that we do so in compliance with Commission Regulation (EU) No. 583/2010, as amended from time to time or by any supplemental legislation and in compliance with the applicable legislation in any jurisdiction in carrying out this activity. I/We shall maintain records of my/our provision of the KIID to my/our clients and shall furnish such records to the Fund, or its delegates, upon request.
5. I/We hereby undertake to observe and be bound by the provisions of the Memorandum and Articles of Association (as amended from time to time) of the Fund and apply to be entered in the register of Shareholders as the holder/holders of the Shares issued in relation to this application.
6. Requests for redemption or distribution payments to be made by telegraphic transfer will be subject to bank charges. Such charges will normally be payable by the Shareholder although the Fund has the discretion to determine that these charges should be borne by the Fund or the relevant Sub-Fund.
7. I/We warrant that I am/we are duly authorised to sign this Account Opening Form and Application Form to subscribe for or redeem the Shares in the Fund. I/We agree that the issue and allotment to me/us of the Shares is subject to the provisions of the Prospectus, that subscription for Shares will be governed and construed in accordance with Irish law and I/we confirm that by subscribing for Shares, I/we are not relying on any information or representation other than such as may be contained in the Prospectus and the most recent annual or semi-annual report (if available) thereto.
8. I/We certify that I am/we are eligible to invest in the Fund and I am/we are not acquiring Shares for or on behalf of, or for the benefit of, any person or entity who/which is not eligible to invest in the Fund nor do I/we intend transferring any Shares which I/we may purchase to any

- person or entity who/which is not eligible to invest in the Fund. I/We confirm that I/we are aware of the risks involved in the proposed investment and of the fact that inherent in such investment is the potential to lose the entire sum invested.
9. I/We agree to notify the Fund or the Administrator immediately if I/we become aware that any of the representations, declarations or warranties given by me/us in this Account Opening Form are no longer accurate and complete in all respects and agree immediately to take such action as the Fund may direct, including where appropriate, redemption of my/our entire holding.
 10. I/We agree to indemnify the Administrator, on its own behalf and as agent of the Fund and agree to keep the Administrator and the Fund indemnified against any loss of any nature whatsoever arising to any of them as a result of any breach of any of the representations, warranties or declarations given by me/us in this Account Opening Form.
 11. I/We have such knowledge and experience in business and financial matters or have obtained advice from a professional adviser such that I am/we are capable of evaluating the merits, and the risks, of an investment by me/us in the Fund.
 12. I/We understand that the tax disclosure set forth in the Prospectus is of a general nature and may not cover the jurisdiction in which I am /we are subject to taxation and that the tax consequences of my/our purchase of Shares depend on my/our individual circumstances.
 13. I/We acknowledge the right of the Fund at any time to require the mandatory redemption of Shares in the circumstances provided for in the Prospectus.
 14. I/We, if not a natural person, am/are duly organised, validly existing and in good standing under the laws of the jurisdiction in which I am/we are organised and I/we have the power and authority to enter into and perform my/our obligations under this Account Opening Form.
 15. I am/we are able to bear the economic risk of an investment in the Shares including, without limitation, the risk of loss of all or a part of my/our investment. I/we do not have an overall commitment to investments which are not readily marketable that is disproportionate to my/our net worth, and my/our investment in the Shares will not cause such overall commitment to be excessive.
 16. The Administrator and the Fund are each hereby authorised and instructed to accept and execute any instructions in respect of the Shares to which this application relates given by me/us in written form, email or other electronically approved methods. I/we hereby acknowledge and agree that in sending instructions by facsimile or email, or other electronically approved methods, we have consented to such methods. I/We hereby agree to indemnify the Fund and Administrator and agree to keep the Fund and the Administrator indemnified against any loss of any nature whatsoever arising as a result of the Fund and Administrator acting upon email and/or facsimile instructions. The Fund and the Administrator may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction or other instrument believed in good faith to be genuine or to be signed by properly authorised persons.
 17. I/We acknowledge that email is not a secure form of communication and may be subject to interception, interruption, corruption, distortion, non-delivery, loss, may not be confidential, secure or error free and may contain viruses. Using and relying on email involves increased risk of fraud and of miscommunications including those due to a telecommunications system or equipment failure, misdirected communications or illegibility of the instructions or documents and I/we will bear all risks if I/we choose to conduct my/our dealings using email. Neither the Fund nor the Administrator will accept responsibility or liability of any nature whatsoever arising out of or in connection with instructions given by me/us in PDF form by email, including without limitation, my/our use of an incorrect email address, failure of my/our transmission, interception, alteration or corruption, non-receipt of the email, failure of technical infrastructure, error, omission, interruption, deletion, defect, delay in operation or transmission, computer virus, communication line failure, or any allotment, switch or redemption or other action taken in good faith by the Fund

or the Administrator upon any electronic instruction. Neither the Fund nor the Administrator will be liable for any failure to act upon electronic instructions due to equipment failure or for any cause that is beyond the control of the Administrator.

18. In no event shall the Fund, the Investment Manager or Administrator be liable to the me/us in contract, tort or otherwise howsoever for any of the following losses or damage (whether such losses or damage were foreseen, foreseeable, known or otherwise) including, without limitation loss of revenue, loss of actual or anticipated profits (including loss of profits on contracts); loss of the use of money; loss of anticipated savings; loss of business; loss of opportunity; loss of goodwill; loss of reputation; wasted management time; loss of, damage to or corruption of data; or any special, indirect, incidental, punitive or consequential loss or damage howsoever caused whether arising out of, or in connection with or in relation to the request from me/us that the Fund or Administrator accept and process the subscription, redemption or exchange instructions issued by me/us in relation to the Fund by means of facsimile, email, automatically generated facsimile and/or electronically generated instructions (i.e., SWIFT, FTP, etc.).
19. I/We hereby accept such lesser number of Shares if any, than may be specified above in respect of which this application may be accepted.
20. In respect of joint applicants only, we direct that on the death of one of us the Shares for which we hereby apply be held in the name of and to the order of the survivor or survivors of us or the executor or administrator of the last of such survivor or survivors.
21. I/We hereby acknowledge that any notice or document may be served by the Fund or Administrator on me/us in the manner specified from time to time in the Prospectus and, for the purposes of the Electronic Commerce Act 2000, if I have provided an e-mail address to the Fund or its delegate, consent to any such notice or document being sent to me/us electronically to the e-mail address previously identified to the Fund or its delegate which I/we acknowledge constitutes effective

receipt by me/us of the relevant notice or document. I/we acknowledge that I/we am/are not obliged to accept electronic communication and may at any time choose to revoke my/our agreement to receive communications electronically by notifying the Fund in writing at the above address, provided that my/our agreement to receive communications electronically shall remain in full force and effect pending receipt by the Fund of written notice of such revocation.

22. I/We confirm that I/we have read in detail the Data Protection Notice appended to this Account Opening Form. I/We acknowledge that this document provides an outline of my/our data protection rights and the Fund's and Investment Manager's data protection obligations as they relate to my/our investment in the Fund.
23. I/We will comply with such beneficial ownership notices issued by the Fund or the Administrator on its behalf seeking beneficial ownership information concerning the applicant/ investor as required in accordance with current anti-money laundering and counter terrorist financing legislation. I/We understand that it is an offence where I/we fail to comply with such beneficial ownership notices or where I/we make a false statement in respect of same. I/We understand that where I am /we are a beneficial owner of the Fund, I/we must notify the Fund where the Fund's beneficial ownership register does not contain my/our details and where I/we have not received a beneficial ownership notice from the Fund.
24. I/We acknowledge that verification of the identity of the applicant, any beneficial owner of such applicant (and/or where relevant, any underlying investor's identity) is required to take place before the establishment of the business relationship. Subscription applications will not be accepted (and any subscription monies received will be returned less interest/charges) if the verification of such identity has not been completed and if all relevant account opening documentation has not been received. In such circumstances, such subscription monies will be held in the Umbrella Cash Accounts (See below) until return. The Fund and the Administrator shall be held harmless and indemnified against any loss arising as a

result of a failure to process the subscription application if such information requested by the Administrator and/or the Fund has not been provided by me/us or has been provided in incomplete form.

25. I/We further acknowledge that in the event that I/we fail to submit the necessary documentation requested by the Fund and the Administrator as required in accordance with current anti-money laundering and counter terrorist financing legislation, the Fund and/or the Administrator may refuse to make any redemption and/or dividend payments to me/ us and /or may compulsorily redeem any Shares held by me/us. In such circumstances, such redemption monies or dividend monies will be held in the Umbrella Cash Account (see below). The Fund and the Administrator shall be held harmless and indemnified against any loss arising as a result of a delay in processing any redemption requests if such information requested by the Fund and the Administrator has not been provided by me/us or has been provided in incomplete form.

26. I/We acknowledge that the Fund has established a number of cash accounts in different currencies at umbrella level for and on behalf of the Fund into which:

- (i) subscription monies, received from investors who have subscribed for Shares, are deposited and held until either (a) those Shares are issued on the relevant Dealing Day or (b) (where the investor has failed to submit the necessary documentation in accordance with current anti-money laundering and counter terrorist financing legislation) the monies are returned to the investor;
- (ii) redemption monies, due to investors who have redeemed Shares, are deposited and held until paid to the relevant investors;
- (iii) dividend payments owing to Shareholders are deposited and held until paid to such Shareholders (hereinafter referred to as "Umbrella Cash Accounts").

I/We acknowledge that all subscriptions, redemptions and dividends payable to or from a Sub-Fund are channelled and

managed through Umbrella Cash Accounts. I/We acknowledge that my/our subscription/ redemption/ dividend monies will be paid into an Umbrella Cash Account, that such monies will be treated as an asset of the relevant Sub-Fund and that I/we will not benefit from the application of any investor money protection rules and that I/we will be an unsecured creditor of the relevant Sub-Fund whilst our subscription /redemption/ dividend monies are held in the Umbrella Cash Account. I/We acknowledge that in the event that the Fund or relevant Sub-Fund has insufficient assets to discharge its liabilities while my/our monies are held in an Umbrella Cash Account, there is no guarantee that the Fund or relevant Sub-Fund will have sufficient funds to pay unsecured creditors in full.

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

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

- (iii) in the event that the Fund or relevant Sub-Fund has insufficient assets to discharge its liabilities, there is no guarantee that the Sub-Fund or the Fund will have sufficient funds to pay unsecured creditors in full.

28. Investors who have forwarded subscription monies in advance of a Dealing Day and which are held in an Umbrella Cash Account, and investors due redemption/dividend monies which are held in an Umbrella Cash Account, will rank equally with all other unsecured creditors of the relevant Sub-Fund and will be entitled to a pro-rata share of monies which are made available to all unsecured creditors. In such circumstances:

- (i) the investor subscribing for Shares may therefore not recover all monies originally paid into the Umbrella Cash Account in relation to the application for Shares; and
- (ii) 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; and in addition, investors should note that in the event that the Fund or relevant Sub-Fund has insufficient assets to discharge its liabilities, recovery of any amounts to which a relevant Sub-Fund is entitled, but which may have been used by other insolvent Sub-Funds as a result of the operation of the Umbrella Cash Account(s), will be subject to the principles of Irish trust law and the terms of the operational procedures for the Umbrella Cash Accounts. There may be delays in effecting and/or disputes as to the recovery of such amounts, and the insolvent Sub-Fund may have insufficient funds to repay as due to the relevant Sub-Fund.

Foreign Account Tax Compliance Act (“FATCA”), Intergovernmental Agreements (“IGA”) and Common Reporting Standards (“CRS”)

- 29. I/We understand that the Fund has not been and will not be registered under the United States Investment Company Act of 1940, as amended, that the Shares have not been registered and will not be registered under the United States Securities Act of 1933, as amended, and that the Shares have not been qualified under the securities laws of any state of the United States and may not be offered, sold or transferred in the United States.
- 30. I/We shall supply the Fund with executed copies of those documents attached, or referred to, in Section 7 (Investor Tax Residency) for US and Non-US Taxpayers.
- 31. I/We agree to provide to the Fund, and the Administrator at such times as each of them may request such declarations, certificates, self-certification forms, withholding statements or documents as each of them may reasonably require (the “Tax Information”) in connection with this investment (including for the purposes of tax, FATCA and/or CRS regulations and reporting requirements). Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify the Fund, or the Administrator immediately of any such change and further agree to request the redemption of Shares in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the Fund.
- 32. In addition to the Tax Information, I/We agree to promptly provide, and periodically update, at any times requested by the Administrator with any information (or verification thereof) the Administrator deems necessary for the Fund to comply with tax reporting requirements, FATCA and/or CRS (including any imposed by any inter-governmental agreement (IGA) or any legislation, law, regulation or other official guidance in relation to any IGA on the implementation of FATCA or CRS). This may include such information as is required to evidence the Fund’s (or any accountholder in the Fund’s) status for FATCA or CRS purposes, including (not limited to) whether the Fund is a financial

institution, or whether its account holders are US persons for purposes of FATCA, or what the account holder's country of tax residence for purposes of CRS.

33. I/We represent and warrant the completeness and accuracy of any information (as at the date of submission) and authorise the Fund, the Administrator to act upon such information in good faith, including, but not limited to, disclosing or submitting such information to the Irish tax authorities. I/We agree to waive any provision of foreign law that would, absent such a waiver, prevent compliance with such requirements. The Fund shall have no obligation to carry out any investigation with respect to the truth, accuracy or completeness of any information provided by us and I/We will, on demand, hold the Fund harmless from any liability resulting from the my/our failure to provide complete and accurate Information.
34. I/We hereby acknowledge that if I/we fail to provide any information and such failure results in the Fund being unable to comply with FATCA, any IGA or CRS, the Fund or Investment Manager may exercise its right to completely redeem an applicant (at any time upon any or no notice). I/We further acknowledge and agree to indemnify the Fund and its other investors for any losses resulting from our failure to meet its obligations under this Section, including any U.S. withholding tax imposed on the Fund.
35. I/We acknowledge that the Fund intends to take such steps as may be required to satisfy any obligations imposed by Council Directive (EU) 2018/822 (amending Directive 2011/16/EU), as applied in Ireland by means of the relevant Irish tax legislation ("DAC6"). I/We further acknowledge that this may, in specific circumstances, require the Fund or any party that falls to be considered an "intermediary" for the purposes of DAC6 to exchange certain of my/our information (including details of my/our investment in the Fund) to the Irish Revenue Commissioners and other relevant tax authorities. I/We hereby agree to the transmission of such data by the relevant party to the Irish Revenue Commissioners and/or other relevant tax authorities, as is required to comply with DAC6.

36. In order for the Fund to comply with the above DAC6 obligations, I/we agree to provide to the Fund, the Administrator or any party that falls to be considered an "intermediary" for the purposes of DAC6 for a particular transaction, any necessary information 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 DAC6.

U.S. Person Status

Please tick (✓) as appropriate (you may tick more than one option):

37. (a) I am/We are a U.S. Person (as defined in the Prospectus) and have completed the US Person Questionnaire (see Appendices) and ERISA Declaration for applicants who are U.S. Persons; and
- (b) I/We are "Qualified Purchasers" as described under as defined in the U.S. Investment Company Act of 1940, as amended (the "**Investment Company Act**"), and have completed and returned with this application the Qualified Purchaser Status Form (see Appendices) and
- (c) I/We are an "accredited investor" as defined in Regulation D promulgated under the U.S. Securities Act of 1933, as amended ("**Securities Act**"), and have completed and returned with this application the Accredited Investor Status Form (See Appendices).

OR

- (d) I am not/none of us is a U.S. Person; and I/We hereby certify that the Shares are not being acquired for the benefit of, directly or indirectly, any U.S. Person nor in violation of any applicable law, and that I/we will not, subject to the conditions set forth in the Prospectus, sell or offer to sell or transfer Shares in the United States or to or for the benefit of a U.S. Person.

38. I/We will hold Shares on behalf of a U.S. Taxpayer (as defined below):

Yes No

(Please tick the appropriate box)

If the “yes” box is ticked, then I/we understand the U.S. tax consequences of such an investment. I/We agree to provide the Fund with such additional tax information as it may from time-to-time request.

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

- 39. An investor may be a “U.S. Taxpayer” but not a “U.S. Person”. For example, an individual who is a U.S. citizen residing outside of the United States is not a “U.S. Person” but is a “U.S. Taxpayer”.
- 40. I/We are a “charitable remainder trust” within the meaning of Section 664 of the Code of 1986 of the U.S., as amended (the “Code”):

Yes No

If the “yes” box is ticked, then I/we have advised the Investment Manager in writing that I am/we are a “charitable remainder trust” within the meaning of Section 664 of the Code and I/we acknowledge that I/we understand the risks, including specifically the tax risks, if any, associated with its investment in the Fund;

Employee Retirement Income Security Act

- 41. I/We declare that the entity hereby subscribing for Shares is neither a Benefit Plan Investor nor investing on behalf of or with any assets of a Benefit Plan Investor as defined below. (Benefit Plan Investors

should contact the Fund.) “Benefit Plan Investor” is used as defined in Section 3 (42) of the U.S. Employee Retirement Income Security Act of 1974, as amended (“ERISA”) and includes (i) any employee benefit plan (as defined in Section 3(3) of ERISA that is subject to Title I of ERISA; (ii) any plan described in and subject to the prohibited transactions provisions of Section 4975(e)(1) of the Internal Revenue Code of 1986, as amended, (the “Code”); and (iii) any entity whose underlying assets are treated as “plan assets” by reason investment in the entity by an employee benefit plan or a plan that is described in part (ii) of this Paragraph 41 (generally because 25 per cent. or more of a class of interests in the entity is owned by Benefit Plan Investors). Benefit Plan Investors also include that portion of any insurance company’s general account assets that are considered “plan assets” and (except if the entity is an investment company registered under the Investment Company Act) the assets of any insurance company separate account or bank common or collective trust in which plans invest.

- 42. If I am/we are a commodity pool, my/our investment is directed by an entity which (i) is not required to be registered in any capacity with the CFTC or to be a member of the National Futures Association (“NFA”), (ii) is exempt from registration or (iii) is duly registered with the CFTC in an appropriate capacity or capacities and is a member in good standing of the NFA.
- 43. Investment Company Representations:
 - (a) I am/We are neither an investment company required to be registered under the Investment Company Act, nor an issuer that, but for an exception from the definition of “investment company” under

the Investment Company Act, would be an investment company,

(b) I am/We are an investment company subject to registration or would be an investment company but for an exception under the Investment Company Act.

I/We have _____ U.S. Person beneficial owner(s).

(State the number, not the percentage, of U.S. Person beneficial owners. Investment companies with U.S. Person beneficial owners must contact the Administrator.)

44. I/We represent and warrant that I/we:
- (i) were not formed for the purpose of investing in the Company;
 - (ii) do not invest more than 40% of its total assets in the Company;
 - (iii) each of our beneficial owners participate in investments made by the Applicant pro rata in accordance with its interest in the Applicant and, accordingly, its beneficial owners cannot opt-in or opt-out of investments made by the Investor; and
 - (iv) our beneficial owners did not and will not contribute additional

capital (other than previously committed capital) for the purpose of purchasing the Shares;

45. I/We were formed on or before April 30, 1996 and are a company excepted from the definition of an "investment company" under the Investment Company Act

pursuant to Section 3(c)(1) or 3(c)(7) thereof (an "**Excepted Investment Company**"), or an Excepted Investment Company that is beneficially owned by such an entity):

Yes No

If the "yes" box is ticked, then I/we represent and warrant that it I/we have obtained all requisite consents to be treated as a "qualified purchaser" under the Investment Company Act from its trustees, directors, general partners or direct and indirect beneficial owners, in accordance with Section 2(a)(51)(C) of the Investment Company Act and the rules promulgated thereunder.

46. I/We represent and warrant that I/we are
- (i) a trustee of a UK pension scheme, or
 - (ii) a sub-fund of an Irish common contractual fund, all of the units of which are held by UK pension schemes (each of (i) – (iii), a "UK Pension Investor"):

Yes No

If the "yes" box is ticked, then:

- (a) the participants in or beneficiaries of me/us, as a UK Pension Investor shall not, for the purposes of completion of this Application Form, be considered the beneficial owners of the Shares solely by virtue of being a participant in or beneficiary of me/us; and
- (b) for the purposes of Chapter 1A of Part 27 of the Irish Taxes Consolidation Act 1997 (as amended), I/We are the "unit holder" and not an "intermediary" and accordingly no representation, warranty or undertaking given by me/us in relation to my/our investment in the relevant Sub-Fund shall be considered to have been given by or on behalf of any participant in or beneficiary of me/us.

Yes
No:

- (c) I/We are acting as a nominee/intermediary for participants in or beneficiaries of me/us.

Yes No

47. Where a Shareholder is (i) a collective investment scheme or umbrella fund with segregated liability between sub-funds or (ii) a trustee of a pension scheme or charity (whether as a corporate or individual(s) or otherwise) or a nominee investing on behalf of such trustee, in the absence of fraud of such Shareholder (and, where the Shareholder is a nominee, of the trustee), the liability of such Shareholder to the Company, Manager, Investment Manager, Administrator, Depository and other Shareholders for any loss suffered by them as a result of such Shareholder acquiring or holding Shares in the Company (including under the indemnities provided in the account opening form) is limited to the value of the assets of the relevant pension scheme or charity, or in the case of a collective investment scheme, umbrella fund with segregated liability between sub-funds, or pension scheme or charity which is divided into sections where, in accordance with applicable law, the assets of one section cannot be used to meet liabilities of another section, to the value of the assets of the section to which the Shares relate.

Signatures

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

Important

Individual Investors

- In the case of all joint holders, all holders must complete this declaration & provide a valid proof of identification

Institutional investors

- In the case of corporate investors, a valid signature list must be provided at account opening

Authorised Signature

Name

Date

Capacity (if controlling person)

Authorised Signature

Name

Date

Capacity (if controlling person)

Authorised Signature

Name

Date

Capacity (if controlling person)

Authorised Signature

Name

Date

Capacity (if controlling person)

APPENDIX 1

Terms and Conditions of Service for instructions issued to the Administrator via email

Introduction

If you (hereinafter referred to as the “Investor”) wish to send Northern Trust International Fund Administration Services (Ireland) Limited, (the “Administrator”), instructions in respect of the Shares of Fund (the “Fund”) in portable document format (“PDF”) or commonly used equivalent scanned form which is transmitted to the Administrator via email, then the terms as set out below will apply to the Investor’s account.

IT IS IMPORTANT THAT THE INVESTOR READS THESE TERMS AND CONDITIONS OF SERVICE CAREFULLY.

By completing the appropriate documentation (e.g., subscription forms, additional subscription forms, transfer/switch requests or redemption forms) and instructing the Administrator in respect of the Shares of the Fund via email, the Investor will have accepted the following Terms and Conditions of Service.

Procedure for PDF Instructions

1. The email address to submit PDF instructions is PolarTAInstructions@ntrs.com. This address is to be solely used for sending PDF instructions via email in respect of the shares in the Fund.
2. The Investor shall ensure that the PDF instruction is signed by properly authorised persons, scanned and attached to a blank email which is addressed to PolarTAInstructions@ntrs.com.
3. Please ensure that the Investor blank e-mail does not contain any text or non-text items including but not limited to logos.
4. Each blank e-mail sent to the email address specified above may only include one PDF file attachment. However, the single PDF file attachment may contain multiple instructions in relation to Shares in more than one Sub-Fund. A blank e-mail with multiple PDF attachments will be rejected by the Administrator.
5. PDF instructions received without the scanned PDF form attached will not be accepted.
6. Upon receipt of an email with the scanned PDF instruction, the Administrator will send the Investor a task number by auto-response.
7. The task number acknowledges receipt of the Investor’s instruction:
 - The task number is not confirmation of placement of the instruction.
 - The Administrator must be in receipt of the instruction prior to the relevant dealing deadline as set out in the Fund’s Prospectus. The Administrator will not be responsible for any delays in receipt.
 - If the Investor does not receive a task number by auto response, it is the Investor’s responsibility to contact the Administrator by telephone (details confirmed within the application form) to confirm that the Administrator has received the Investor’s instruction.
8. If the Investor sends the Administrator a PDF dealing instruction in respect of the shares in the Fund to a mailbox other than specified above, the Administrator will reject the instruction and/or the deal will not be placed. Notification of rejection may not be given prior to the dealing cut off.
9. In cases where the Investor has supplied the Administrator with a “group” email address, the Administrator will have fully discharged its responsibilities where it has sent any communication to this “group” address.
10. The Investor should not send a duplicate instruction by alternative means to the Administrator as this could lead to a duplicate, such as deals being placed in error.
11. The Investor is not obliged to instruct in this manner.

General Terms and Conditions of Service

1. Email is not a secure form of communication and may be subject to interception, interruption, corruption, distortion, non-delivery, loss, may not be confidential, secure or error free and may contain viruses. Using and relying on email involves increased risk of fraud and of miscommunications including those due to a telecommunications system or equipment failure, misdirected

communications or illegibility of the instructions or documents and the Investor will bear the risks if the Investor wishes to conduct the Investor's dealings using email.

2. The Administrator is authorised and instructed to accept and execute any instructions in respect of shares in the Fund given by the Investor in PDF form or by email. The Administrator will rely conclusively upon, and neither the Company nor the Administrator shall incur liability in respect of any action taken upon any instruction believed in good faith to be genuine.
3. Neither the Company nor the Administrator will be responsible or liable for the authenticity of instructions received from the Investor or any authorised person and may rely upon any instruction from any such person representing himself to be a duly authorised person reasonably believed by the Administrator to be genuine.
4. Neither the Company nor the Administrator will accept responsibility or liability of any nature whatsoever arising out of or in connection with instructions given by the Investor in PDF form or by email, including without limitation, the Investor's use of an incorrect email address, failure of the Investor's transmission, interception, alteration or corruption of the Investor's email transmission, non-receipt of the Investor's electronic instruction, failure of technical infrastructure, error, omission, interruption, deletion, defect, delay in operation or transmission, computer virus, communication line failure, or any allotment, switch or redemption or other action taken in good faith by the Administrator upon any electronic instruction. In addition, neither the Company nor the Administrator will be liable for any failure to act upon electronic instructions due to equipment failure or for any cause that is beyond the control of the Administrator.

APPENDIX 2

Dealing Instructions

All dealing instructions in relation to the Shares in the Fund must be received before the time(s) specified in the Fund's Prospectus. Dealing Instructions received after such times will generally be deemed to have been received for the next relevant dealing day.

Please ensure you have read and understood the minimum subscription amounts, as specified in the Fund's Prospectus, prior to making your request.

No redemption payment may be made until the Account Opening Form has been received and the Administrator is satisfied that all necessary anti-money laundering checks have been completed in full.

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

Important Notes

- Requests for redemption or distribution payments to be made by telegraphic transfer will be subject to bank charges. Such charges will normally be payable by the Shareholder although the Fund has the discretion to determine that these charges should be borne by the Fund or the relevant Sub-Fund.
- If subscribing for Shares in more than one Sub-Fund investors must clearly mark the payment reference accounts for each particular Sub-Fund and the sub-account.
- The Base Currency of the Sub-Fund and the designated currency of any Shares is set out in the Prospectus and is also noted above. Applications for Shares shall be accepted in the Base Currency of the relevant Sub-Fund or the designated currency of the relevant Share Class. At the discretion of the Fund, applications may be accepted in currencies other than the Base Currency.
- Any subscription proceeds paid in currencies other than the Base Currency of the relevant Sub-Fund or the designated currency of the relevant Share Class will be converted into that currency at prevailing exchange rates. This foreign exchange transaction will be arranged by the Administrator at the cost and risk of the relevant investor.

APPENDIX 3

Subscription Payment Details

All payments must be made by electronic transfer to the relevant account detailed below. Settlement must be made in the designated currency of the Fund or Share Class in which you are investing. Payments must be made from the account of the registered account holder. Please ensure you have received your Account Number before sending money to the below accounts.

Settlement currency	US Dollar (USD)	British Pound (GBP)	Euro (EUR)
Intermediary bank	N/A	Barclays Bank PLC, London	Barclays Bank PLC, Frankfurt
Intermediary SWIFT	N/A	BARCGB22	BARCDEFF
Beneficiary bank	The Northern Trust International Banking Corporation, New Jersey	The Northern Trust International Banking Corporation, New Jersey	The Northern Trust International Banking Corporation, New Jersey
Beneficiary SWIFT	CNORUS33	CNORUS33	CNORUS33
IBAN/Acct No Beneficiary bank	N/A	53529495	0210472800
Fedwire ABA	026001122	N/A	N/A
CHIPS ABA	0112	N/A	N/A
Beneficiary bank name and account number	POLAR CAPITAL FUNDS PLC – 179416-20010	POLAR CAPITAL FUNDS PLC – 626689-20019	POLAR CAPITAL FUNDS PLC – 626663-20019
Reference			
Settlement currency	Swiss Franc (CHF)	Japanese Yen (JPY)	Swedish Krona (SEK)
Intermediary Bank	Credit Suisse AG, Zurich	Bank of America, NA, Tokyo Branch	Nordea Bank AB, Stockholm
Intermediary SWIFT	CRESCHZZ80A	BOFAJPJX	NDEASESS
Beneficiary bank	The Northern Trust International Banking Corporation, New Jersey	The Northern Trust International Banking Corporation, New Jersey	The Northern Trust International Banking Corporation, New Jersey
Beneficiary SWIFT	CNORUS33	CNORUS33	CNORUS33
IBAN/Acct No Beneficiary bank	CH100483509849903301 0	50234015	SE5030000000039527707854
Beneficiary bank name and account number	POLAR CAPITAL FUNDS PLC - 626705-20019	POLAR CAPITAL FUNDS PLC - 626697-20019	POLAR CAPITAL FUNDS PLC - 628933-20019
Reference			

APPENDIX 4

Polar Capital Funds Plc (the “Fund”) Application Form

Please ensure you have received your Account Number before completing this Application Form.

This Application Form constitutes your agreement to subscribe for Shares in the Fund. Please note the administrator does not require the original of this document to be posted to them.

Please complete this form in blue or black ink using **BLOCK CAPITALS**.

Mandatory fields are marked with an *.

Registered Information*

Account Name

Account Number

Address

Telephone

Email

Dealing Instructions

Investment Amount

Amount in Words

Name of Sub-Fund(s)
and Share Class(es)

Originating Bank Details

Bank Name

Bank Address

Bank Account Number

Sort Code

Account Name

ABA

Important Notes

1. Any subscription proceeds paid in currencies other than the Base Currency of the relevant Sub-Fund, or the designated currency of the relevant Share Class will be converted into that currency at prevailing exchange rates. This foreign exchange transaction will be arranged by the Administrator at the cost and risk of the relevant investor.
2. A request to change bank account details must be made in writing to the Administrator and must be accompanied by a recent (less than 6 months old) bank statement of banker's reference.
3. Monies must originate from the account of the investor.
4. Failure to complete these details accurately and in accordance with the signed Account Opening Form and forward monies within the relevant settlement time scale may result in the loss of good value and an interest claim from the Fund.
5. If you wish to submit this instruction via email you must do so by attaching the instruction as a PDF document to the email address noted above. The instruction should be signed by authorised signatories and attached to a blank email (no text or logos may be contained in the email). Only one PDF may be sent in the email however the single PDF file may contain multiple instructions in relation to Shares in more than one Sub-Fund. An email with multiple PDF attachments will be rejected by the Administrator.
6. Upon receipt of an email with the scanned PDF instruction, the Administrator will send the investor a task number by auto-response to the email address the instruction was sent from.
7. The task number acknowledges receipt of the investor's instruction, it is not confirmation of placement of the instruction.
8. The Administrator must be in receipt of the instruction prior to the relevant dealing deadline as set out in the Fund's Prospectus. The Administrator will not be responsible for any delays in receipt.
9. If the investor does not receive a task number by auto response, it is the investor's responsibility to contact the Administrator by telephone to confirm that the Administrator has received the investor's instruction.

Representations and warranties

10. I/We repeat the representations and warranties set out in Section 10 of my/our Account Opening Form and confirm that such representations and warranties remain true and correct.
11. I/We hereby agree to indemnify and hold harmless the Fund and the Administrator against any loss of any nature whatsoever arising in the event payment in cleared funds within the relevant settlement time scale is not received by the Fund or the Administrator, including any interest or charges at such rates as determined by the Directors from time to time.
12. I/We confirm that I/we have the authority to make this investment.
13. I/We confirm that I/We have received and read the information contained in this form and confirm that a copy of the Key Investor Information Document has been supplied to me/us in relation to this new Sub-Fund or Share Class. I/We confirm that I/We have read the Key Investor Information Document. I/We hereby acknowledge and agree that the updated KIID for each Share Class is available at the Investment Manager's website at www.polarcapital.co.uk and that I/we will read and review the most up-to-date version of the relevant KIID prior to making any subsequent application for Shares in the Fund. I/We confirm that any future investments to any other Sub-Fund or Class of the Fund can also be transacted based on this confirmation.
14. I/We hereby agree to indemnify and hold harmless the Fund and the Administrator and its respective directors, officers and employees against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly, from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to the Fund or the Administrator in conjunction with this Account Opening Form and Application Form and in connection with Investor's subscription for shares in the relevant Sub-Fund(s). Neither the Fund nor the Administrator will be responsible or liable for the authenticity of instructions received from me/us or any authorised person and may rely upon any instruction from any such person representing himself to be a duly authorised person reasonably believed by the Fund or the Administrator to be genuine.

Signatures

Authorised Signature

Name

Date

Authorised Signature

Name

Date

Authorised Signature

Name

Date

Authorised Signature

Name

Date

APPENDIX 5

Polar Capital Funds Plc (the “Fund”) Redemption Form

Please note the administrator does not require the original of this document to be posted to them.

Please complete this form in blue or black ink using **BLOCK CAPITALS**.

Mandatory fields are marked with an *.

Registered Information*

Account Name

Account Number

Address

Telephone

Email

Dealing Instructions

Redemption Amount/
Number of Shares

Amount in Words

Name of Sub-Fund

Name of Share Class

Bank Details

Where the below bank account instructions differ from those held on file by the Administrator, a signed copy of the new instructions together with a copy of a bank statement (less than 6 months old) or banker’s reference must be received by the Administrator in advance of the remittance of redemption proceeds.

Bank Name

Bank Address

Bank Account Number	<input type="text"/>
Sort Code/ ABA	<input type="text"/>
Account Name	<input type="text"/>
IBAN	<input type="text"/>
SWIFT	<input type="text"/>
Payment Reference	<input type="text"/>

Important Notes

1. I/We confirm that I/we have the authority to make this redemption request.
2. /We repeat the representations and warranties set out in section 9 of my/our Account Opening Form and confirm that such representations and warranties remain true and correct.
3. I/We hereby agree to indemnify and hold harmless the Fund and the Administrator and its respective directors, officers and employees against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly, from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to the Fund or the Administrator in conjunction with this Redemption Form and in connection with Investor's redemption of their shares in the relevant Sub-Fund(s). Neither the Fund nor the Administrator will not be responsible or liable for the authenticity of instructions received from me/us or any authorised person and may rely upon any instruction from any such person representing himself to be a duly authorised person reasonably believed by the Fund or the Administrator to be genuine.

Authorised Signature	<input type="text"/>
Name	<input type="text"/>
Date	<input type="text"/>

Authorised Signature	<input type="text"/>
Name	<input type="text"/>
Date	<input type="text"/>

Authorised Signature	<input type="text"/>
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Name

Date

Authorised Signature

Name

Date

APPENDIX 6

Data Protection

This notice sets out how Polar Capital Funds Plc (the “Fund”) will process personal information (as a Data Controller)

This notice sets out how Polar Capital Funds plc (the “Fund”) will process personal information (as a data controller) and how the Administrator and Investment Manager as data controllers in their own right will process personal information in certain circumstances.

Where your details are provided to the Fund as a consequence of your investment in the Fund, then the Fund, acting as a data controller may itself (or through a third party such as Northern Trust International Fund Administration Services (Ireland) Limited (the “Administrator”) acting in its capacity as the Fund’s administrator) process your personal information or that of your directors, officers, employees and/or beneficial owners. Polar Capital LLP (the “Investment Manager”) may also process incidental personal information of yours or that of your directors, officers, employees and/or beneficial owners on behalf of the Fund acting in its capacity as the Fund’s appointed Investment Manager.

When processing your personal information, there may also be times where the Administrator or the Investment Manager will act as a data controller. In circumstances where the Administrator or Manager acts as a data controller in respect of the information that has been provided to it by you, all rights afforded to you as a data subject under Regulation 2016/679 (the “GDPR”) shall be exercisable by you solely against the Administrator or the Investment Manager as appropriate. In connection with this, please note the following:

Purposes of Processing and Legal Basis for Processing

Your personal data may be processed by the Fund, Administrator or Investment Manager (or any of their affiliates, agents, employees, delegates or sub-contractors) for the following purposes:

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

Administrator's legitimate interests. Any such re-use of AML data by the Administrator is only done at the relevant shareholders written request;

and which are necessary to comply with the Fund's, the Administrator's or the Investment Manager's legal obligations and/or which are necessary for the Fund's, the Administrator's or the Investment Manager's legitimate interests indicated above at points 2), 4), 5), 6) and 7) and/or the processing is in the public interest. Please note that where your personal data is processed for purposes of legitimate interests as indicated above, you have a right to object to such processing and the Fund and its appointed service providers will no longer process the personal data unless it can be demonstrated that there are compelling legitimate grounds for the processing which override your interests, rights and freedoms or for the establishment, exercise or defence of legal claims.

Recipients of Data and International Transfer of Data

The Fund may disclose your personal information as follows:

- to its service providers, including the Administrator and the Investment Manager, and their affiliates, and other third-party service providers engaged by the Fund in order to process the data for the above mentioned purposes;
- to competent authorities (including tax authorities), courts and bodies as required by law or requested or to affiliates for internal investigations and reporting.

The disclosure of personal information to the third parties set out above may involve the transfer of data to the USA, India and the Philippines and other jurisdictions outside the European Economic Area (EEA) in accordance with the requirements of the GDPR.

Such countries may not have the same data protection laws as your jurisdiction. The Fund has authorised the Administrator and the Investment Manager as its agent to put in place 'standard contractual clauses', i.e. contract provisions that have been pre-approved by the EU Commission as contractually guaranteeing an "adequate level of protection", with relevant parties to whom personal data will be transferred.

Please contact Polar_TA@ntrs.com and data.protection@polarcapital.co.uk for copies of the Standard Contractual Clauses that have been entered into on behalf of the Fund.

Retention period

The Fund and the Administrator will retain your personal information for as long as required for the Fund or the Administrator to perform the Services or perform investigations in relation to same being at least six years after the period of your investment has ended or the date on which you had your last transaction with the Fund unless otherwise requested by any applicable regulatory authority. The Investment Manager will retain your personal information for such period of time as may be required by Irish legal and regulatory requirements, being at least six years after the period of your investment has ended or the date on which you had your last transaction with the Fund.

Data Subject Rights

Under the GDPR you have the following rights, in certain circumstances, in relation to your personal information:

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

Where the Fund or the Administrator requires your personal information to comply with the Fund's AML or other legal requirements, failure to provide this information means we may be prohibited from making redemption or any applicable dividend payments to you and/or or to the extent that the Fund does accept your application and the required personal information is not provided within the specified timeframe, we may be required to discontinue our business relationship with you.

You have the right to lodge a complaint with a supervisory authority in the EU Member State of your habitual residence or place of work or in the place of the alleged infringement if you consider that the processing of personal data relating to you carried out by the Fund or its service providers infringes the GDPR. If you have any questions about the use of your personal information by or on behalf of the Fund, or about the Manager's use of your personal information for its own purposes, please contact data.protection@polarcapital.co.uk or call (+44) 020 7227 2700. If you have any questions about the Administrator's use of your personal information for its own purposes, please contact Polar_TA@ntrs.com.

APPENDIX 7

Anti-Money Laundering Due Diligence Documentation

AML documents must be provided in advance before an account can be opened.

Outlined below is guidance on the documentation which Polar Capital Funds Plc (the “Fund”) and Northern Trust (the “Administrator”) will require when undertaking due diligence to establish the identity of an investor and verify same to the extent warranted by risk.

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

Examples of Photographic Identity Documentation

- Current passport.
- Current driving licence.
- Current national identity card.
- Identity document with photographic identity issued by a government department.

Examples of Proof of Address

- Bank statements/credit card statements.
- Utility bill.
- Household/motor insurance certificate and renewal notices.
- Correspondence from local authorities.
- Correspondence from the revenue commissioners or equivalent.
- Correspondence from any government body.
- Driving licence which confirms the address provided it has not also been used to satisfy the photographic identity requirement above.
- Payslip or salary advice dated within the previous 3 months.
- Confirmation of address from a lawyer or financial institution.

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

Certification of Documents – Required for “High-Risk” countries

See below for list of countries deemed “High-Risk”.

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

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

Suitable persons include:

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

Certification of each document should include:

- A signed statement confirming that this document is a true and accurate copy of the original document as

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

Important Notes

1. Where the document, being certified as a true copy of the original document, contains a photograph, the person certifying the document as a true copy should also confirm that this a true likeness of the person named in the document.
2. For multiple page documents, the certifier should sign or initial each page of the copy and confirm on the first or last page of the document the actual number of pages in the document.
3. Where available, the statement of certification as a true copy of the sighted original should be accompanied by the professional stamp or seal of the certifier.
4. When certifying documents as true copies, the certifier should not be a close family member of or have any apparent or potential conflicts of interest with, the investor.

English Translations

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

Letter of Assurance

Please contact the Administrator for a Section 40/ Reliance template letter of assurance is required. For Unregulated Nominees (of a regulated parent) or Regulated Credit or Financial Institution investors, please see templates below.

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

Equivalent Jurisdictions (i.e. jurisdictions where a presumption of comparability with Ireland may be made)

Australia, Austria, Argentina, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Guernsey, Hong Kong, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Luxembourg, Malaysia, Netherlands (including Aruba, Curacao and Saint Marten), New Zealand, Norway, Portugal, Republic of Korea, Singapore, South Africa, Spain, Sweden, Switzerland, United Kingdom and the United States.

Deemed High Risk Countries

Afghanistan, Albania, , Azerbaijan, Bahamas, , Barbados, Belarus, , Benin, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Burundi, Burkina Faso, Cambodia, Cayman Islands, Central African Republic, China, Comoros, Congo (Republic of the), Cyprus (Greek Cypriot administered), Cyprus (Turkish Cypriot administered), , Ecuador, Egypt, , Ghana, Guinea, Guinea Bissau, , Haiti, Iraq, Jamaica, Jordan, Laos, Latvia, Lebanon, Liberia, Libya, , Mali, Malta, Mauritius, , Montenegro, Morocco, Myanmar (Burma), Nicaragua, Pakistan, Palestinian Territories, Panama, Philippines, Russia, Senegal, Serbia, , Somalia, South Sudan, Trinidad and Tobago, Tunisia, Turkey, Uganda, Vanuatu, Venezuela, Western Sahara, Yemen and Zimbabwe.

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

Regulated Credit or Financial Institution

Where the applicant is a Regulated Credit or Financial Institution in one of the above referenced Equivalent Jurisdictions, please provide the following:

1. Proof of regulation.
2. A letter of assurance from the Regulated Credit or Financial Institution.
3. Identify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, then the natural person(s) who hold the position of director(s) of the entity must be identified (along with address, date of birth and nationality).
4. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Where the applicant is a Regulated Credit or Financial Institution but is not regulated in an Equivalent Jurisdiction, please provide the following:

5. Full name of the company
6. Registered number of the company
7. Registered office address & principal business address of the company,
8. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
9. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.
10. Evidence of UBO registration on the Beneficial Ownership Register (Irish investors only)

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the direct and/ or indirect ownership and control structure).

11. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors; and (as applicable) identify any beneficial owner entitled to 25% or more of the investment.

Note: Where the beneficial owner of the investment or the company is deemed high risk per the Administrator's risk rating requirements, the identity should be verified in line with its legal form.

12. Verification of identity of the company from:
 - Extract from the relevant company registry providing details of the company; and/or
 - Copy of the Certificate of Incorporation or equivalent of the company; and/or
 - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
 - Copy of the latest audited financial statements of the company.

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

13. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the company. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/ director(s) of the entity must be identified and verified.
14. Due diligence Questionnaire (incl. SOW/SOF for investor and UBO).
15. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner entitled to more than 10% of the investment.

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

Nominee Company

Where the applicant is a Regulated Nominee Company from one of the above referenced Equivalent Jurisdictions, please provide the following:

1. Proof of regulation
2. A letter of assurance from the regulated nominee company
3. Identify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the parent entity. Where there is no
4. beneficial owner entitled to 25% or more, then the natural person(s) who hold the position of director(s) of the entity (investor) must be identified (along with address, date of birth and nationality).
5. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Where the applicant is 1) not directly regulated and 2) a wholly owned subsidiary of a regulated parent entity (in an Equivalent Jurisdiction), please provide the following:

6. Letter of Assurance from the Regulated Credit or Financial Institution (Parent Company).
7. Identify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, then the natural person(s) who hold the position of director(s) of the entity (investor) must be identified (along with address, date of birth and nationality).
8. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Alternatively, where an acceptable AML letter of assurance can't be provided by the regulated parent company with respect to the nominee company, please provide the following:

9. Full name of the nominee company.
10. Registered number of the nominee company.
11. Registered office address & principal business address of the nominee company.
12. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
13. Proof of regulation for the Regulated Parent Company.
14. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity (investor) must be identified.
15. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Note: Where the nominee company is not a subsidiary of a regulated parent company, verify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity.

16. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable), identify and verify any beneficial owner entitled to 25% or more of the investment through the nominee company.

Note: Where the beneficial owner of the investment or the company is deemed high risk per the Administrator's risk rating requirements, the identity should be verified in line with its legal form.

17. Verification of identity of the company from:
 - Extract from the relevant company registry providing details of the nominee company; *and/or*
 - Copy of the Certificate of Incorporation or equivalent of the nominee company; *and/or*
 - Copy of the Memorandum and Articles of Association or equivalent of the nominee company; *and/or*

- Copy of the latest audited financial statements of the nominee company.

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

18. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the company. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/ director(s) of the entity must be identified and verified.
19. Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO).
20. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner entitled to more than 10% of the investment.

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

Listed Company

Where the applicant is a Listed Company on a regulated market (e.g. a regulated market that subjects companies, whose securities are admitted to trading, to disclosure obligations which are consistent with the Legislation of the European Communities- see above Equivalent Jurisdictions), please provide the following:

1. Please provide proof of listing on a Regulated Market.

Where the applicant is not a Listed Company on an above referenced regulated market, please provide the following:

2. Proof of listing of the company.
3. Full name of the company.
4. Registered number of the company.
5. Registered office address & principal business address of the company.
6. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
7. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.
8. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only)

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).

9. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify any beneficial owner entitled to 25% or more of the investment.

Note: Where the beneficial owner of the investment or the company is deemed high risk per the Administrator's risk rating requirements, the identity should be verified in line with its legal form.

10. Verification of identity of the company from:

- Extract from the relevant company registry providing details of the company; and/or
- Copy of the Certificate of Incorporation or equivalent of the company; and/or
- Copy of the Memorandum and Articles of Association or equivalent of the company; and/or

- Copy of the latest audited financial statements of the company.

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

11. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/ director(s) of the entity must be identified and verified.
12. Due diligence Questionnaire (incl. SOW/SOF for investor and UBO)
13. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner entitled to more than 10% of the investment.

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

Subsidiary of a Listed Company

Where the applicant is a Subsidiary of a Listed Company on a regulated market (e.g. a regulated market that subjects companies, whose securities are admitted to trading, to disclosure obligations which are consistent with the Legislation of the European Communities- see above Equivalent Jurisdictions), please provide the following:

1. Proof of listing for the listed parent company on a Regulated Market (e.g. a regulated market that subjects companies, whose securities are admitted to trading, to disclosure obligations which are consistent with the Legislation of the European Communities- see above Equivalent Jurisdictions).
2. Evidence of ownership by the listed company.
3. Identify the beneficial owner(s) including the natural person(s) who hold the position of director(s) of the entity (investor) must be identified (along with address, date of birth and nationality).
4. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Where the parent company is not a Listed Company on an above referenced regulated market, please provide the following:

5. Full name of the subsidiary company.
6. Registered number of the subsidiary company.
7. Registered office address & principal business address of the subsidiary company.
8. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
9. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.
10. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).

11. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify any beneficial owner entitled to 25% or more of the investment.

Note: Where the beneficial owner of the investment or the subsidiary company is deemed high risk per the Administrator's risk rating requirements, the identity should be verified in line with its

legal form.

12. Verification of identity of the company from:

- Extract from the relevant company registry providing details of the company; and/or
- Copy of the Certificate of Incorporation or equivalent of the company; and/or
- Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
- Copy of the latest audited financial statements of the company.

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

13. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the company. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/ director(s) of the entity must be identified and verified.
14. Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO)
15. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner entitled to more than 10% of the investment.

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

Government / Public Body

Where the applicant is a Government/ Public Body in Ireland, please provide the following:

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

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

2. Full name of the government body or public authority.
3. Nature and status of the government body or public authority.
4. Registered office address.
5. Name of the home state of the public authority and details of the nature of its relationship with the public authority.
6. Evidence of ownership of the public authority.
7. Names of the main officials of the government body or public authority and verify the identity of two officials or, where applicable, one official and one authorised signatory.
8. Appropriate background information on the government body or public authority.

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

9. Identify and verify the identity of at least two directors or, where applicable, one director and one authorised signatory.
 - Certified copy of the audited financial statements of the government body or public authority.
 - Due Diligence Questionnaire (incl. SOW/SOF for investor).

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

Pension Scheme

Where the applicant is an Employee/Superannuation or similar scheme in one of the above

referenced Equivalent Jurisdictions, please provide the following confirmations from the trustees of the scheme:

1. Confirmation that the Employee/Superannuation (or similar scheme) provides for retirement benefits to employees.
2. Confirmation that contributions of the Employee/Superannuation scheme are made by deduction from wages.
3. Confirmation that the rules of the Employee/ Superannuation scheme do not permit a member's interest under the scheme to be re-assigned.

Note: The above can be confirmed through constitutional documentation of the scheme or through receipt of written confirmation from the trustees of the scheme.

Where the applicant is not an Employee/ Superannuation or similar scheme in one of the above referenced Equivalent Jurisdictions, please provide the following:

4. Full name of the pension scheme.
5. Registered office address of the pension scheme

One of the following:

- Confirmation of registration of the pension scheme (as appropriate) from the relevant tax authorities or pensions board.

Or

- Identity of the controllers (trustees/ directors/ governors /board members or equivalent) of the scheme; and
 - Constitutional/Formation Document (e.g. Trust Deed); and
 - Appropriate background information.
6. Identify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s)/director(s) of the entity must be identified.
 7. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

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

8. Identify and verify the identity of the scheme administrator and entity carrying out AML/CTF controls on scheme investors (per legal form); or
9. Written confirmation from the entity carrying out AML/CTF controls similar to that requested from a regulated third party undertaking due diligence.
10. Identify any beneficial owner beneficially entitled to 10% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/director(s) of the entity must be identified and verified.
11. Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO)

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

Collective Investment Scheme

Where the applicant is a Collective Investment Scheme ('CIS') regulated as a designated person or listed on a regulated financial market in one of the above referenced Equivalent Jurisdictions, please provide the following:

1. Please provide proof of regulation/ listing.

- Names of any investors (beneficial owners) in the CIS who own 25% or more (directly or indirectly) of the share capital. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s)/director(s) of the entity must be identified.
- Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Where the CIS is not either listed on a regulated financial market (as above) or regulated as a designated person in one of the above referenced Equivalent Jurisdictions, please provide the following:

- Full name of the CIS.
- Registered address of the CIS.
- Prospectus or equivalent.
- Name and address of the scheme promoter.
- Name and address of the scheme administrator.
- Name and address of the entity carrying out due diligence on the investors in the CIS and confirmation that this entity is regulated for AML purposes.
- Names of any investors (beneficial owners) in the CIS who own 25% or more (directly or indirectly) of the share capital. Where CIS is a corporate body and there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity (investor) must be identified.
- Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

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

- Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO)
- Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity; or
- Written confirmation from the entity carrying out AML/CTF controls similar to that requested from a regulated third party undertaking due diligence.
- Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/director(s) of the entity must be identified and verified.

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

Individuals (including Joint Account Holders)

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

- Photographic identity document.
- Proof of address.

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

- Confirmation of Source of Funds.
- Confirmation of Source of Wealth.

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

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

Private and Unlisted Company

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

1. Full name of the company.
2. Registered number of the company.
3. Registered office address & principal business address of the company.
4. Details of the directors of the company and verify the identity of at least two directors or, where applicable, one director and one authorised signatory.
5. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s)/ director(s) of the entity (investor) must be identified.
6. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).

Note: Where the beneficial owner is deemed high risk per the Administrator's risk rating requirements, the identity should be verified in line with its legal form.

7. Verification of identity of the company from:
 - Extract from the relevant company registry providing details of the Company; and/or
 - Copy of the Certificate of Incorporation or equivalent of the Company; and/or
 - Copy of the Memorandum and Articles of Association or equivalent of the Company; and/or
 - Copy of the latest audited financial statements of the Company.

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

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/ director(s) of the entity must be identified and verified.
9. Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO)

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

Limited Liability Company

Where the applicant is a Limited Liability Company (LLC), please provide the following:

1. Full name of the LLC.
2. Registered office address & principal business address of the LLC.
3. Identify all managing members
4. Verify the identity of at least two managing members or, where applicable, one managing member and one authorised signatory.
5. Identify and verify any beneficial owner beneficially entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.
6. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc.).

Note: Where the beneficial owner is deemed high risk per the Administrator's risk rating

requirements, the identity should be verified in line with its legal form.

7. Constitutional document for the LLC (e.g., Certificate of Formation).
8. Operating agreement for the LLC

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

9. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of director(s) of the entity must be identified.
10. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

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

Partnership

Where the applicant is a Partnership, please provide the following:

1. Full name of the partnership.
2. Registered office address & principal business address of the partnership.
3. Identify all partners.
4. Verify the identity of all partners who own 25% or more (directly or indirectly) of the partnership capital, profit or voting rights or otherwise exercise control over the management of the Partnership Fund.
5. Verify the identity of the general partner and a second partner (or in the absence of same an authorised signatory).
6. Evidence of UBO Registration on the Beneficial ownership Register (Irish investors only).

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the direct and/ or indirect ownership and control structure).

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

Where the applicant is not a Partnership Fund or located in one of the aforementioned deemed high risk jurisdictions, the following is also required:

8. Identify and verify the identity of at least two partners or, where applicable, one partner and one authorised signatory.
9. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the partnership. Where there is no partner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/partner(s) must be identified and verified.

Where the applicant not a Partnership Fund or is domiciled in an aforementioned high-risk jurisdiction, documentation should be certified as true copies of the original.

Trust

Where the applicants are Regulated Trustees investing on behalf of a Trust or similar entity, please provide the following (only applicable for Trustees not located in a high-risk jurisdiction):

1. Full name of trust.
2. Country of establishment of trust.
3. Legal form of the trust.
4. Trust deed or equivalent or confirmation of the trust etc. by reference to an appropriate

- register.
5. Confirmation of the nature/purpose of the trust.
 6. Identify all Trustees and verify the identity of at least two trustees where applicable.
 7. Identify the settlor and verify the settlor.
 8. Identify and verify the protector.
 9. Identify all beneficiaries or the class of beneficiary beneficially entitled to trust's assets or the beneficial interest (Note: Verification of the beneficiaries may be required by the administrator to the extent warranted by the risk). Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s)/trustee(s) of the entity must be identified.
 10. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the direct and/ or indirect ownership and control structure).

Where the applicants are not Regulated Trustees investing on behalf of a Trust, or where the applicant is domiciled in an aforementioned high-risk jurisdiction, the following is also required:

11. Verify the identity of the beneficiaries beneficially entitled to trust's assets or beneficial interest. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/ trustee(s) of the entity must be identified and verified.
12. Confirmation as to how the settlor was in a position to make the investment.
13. Due Diligence Questionnaire (incl. SOW/SOF for investor and settlor)
14. Verify the identity of all trustees (i.e. in accordance with their legal structure or for each individual)

Where the applicants are not Regulated Trustees investing on behalf of a Trust or where the applicant is domiciled in an aforementioned high-risk jurisdiction, documentation should be certified as true copies of the original.

Foundation

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

1. Full name of the foundation.
2. Registered address of the foundation.
3. Confirmation of the legal form of the Foundation.
4. Constitutional documents equivalent **OR** confirmation of the foundation by reference
5. to an appropriate register.
6. Identify and verify the founder, and the nature/purpose of the foundation.
7. Identify all trustees, and verify the identity of two trustees, where applicable.
8. Identify and verify any beneficiary beneficially entitled to 25% or more of the
9. foundation's assets. Where there is no beneficial owner entitled to 25% or more,
10. the natural person(s) who hold the position of senior managing official(s)/trustee(s) of the entity should be identified.
11. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the direct and/ or indirect ownership and control structure).

Where the applicants are not Regulated Trustees investing on behalf of a Foundation or similar entity, or where the applicant is domiciled in an aforementioned high-risk jurisdiction, the following is also required:

12. Confirmation of the funding of the foundation.
13. Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO)
14. Identify and verify the identity of the beneficiaries who hold more than 10% of the beneficial interest. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/trustee(s) of the entity should be identified and verified.

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

Charity

Where the applicant is a registered Charity, please provide the following:

1. Full name of the charity.
2. Nature/purpose of the charity
3. Nature and source of funding of the charity
4. Registered office address & principal business address of the charity.
5. Names of all trustees/directors (or equivalent) of the charity.
6. Identify and verify the identity of the company secretary or equivalent or, where applicable, verify the identity of one of the trustees.
7. (If a charitable trust), details of the settlor of the charitable trust.
8. Names or classes of persons who stand to benefit from the objects of the charity or identify and verify any beneficiary beneficially entitled to 25% or more of the assets. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s)/trustee(s) of the entity must be identified.
9. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).
10. Copy of relevant charities register or confirmation of the registration of the charity with the relevant tax authorities (e.g., UK Charities Commission/ HMRC).

Where the applicant is not a registered Charity or where the applicant is domiciled in an aforementioned high-risk jurisdiction, the following is also required:

11. Certified copies of the audited financial statements.
12. Certified constitutional/ formation document of the charity.
13. Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO (if applicable), and
14. jurisdictions funds are received from and paid to where not already evident).
15. Identify and verify the identity of the beneficiaries (where ascertainable) of the charity.
16. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/trustee(s) of the entity must be identified and verified.
17. Identify and verify the settlor, where applicable.

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

Club or Society

Where the applicant is a Club or Society, please provide the following:

1. Full name of the club/society.
2. Registered office address & principal business address of the club/society.
3. Confirmation of the legal status of the Club/Society.
4. Nature/Purpose including the nature of funding of the club/society.
5. Constitutional/Formation Document (e.g., Trust Deed) and/or copy of audited financial statements (if available) or confirmation of a relevant club/ society register.
6. List of officers of the club/society.
7. Verify the identity of two officers of the Club/Society authorised to operation on behalf of the club/society or, where applicable, one officer and one authorised signatory.
8. Names or classes of persons who stand to benefit from the Club or Society or identify and verify any beneficiary beneficially entitled to 25% or more of the assets. Where there

is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s) of the entity must be identified.

9. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

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

10. Audited financial statements for the Club/Society.
11. Constitutional/ formation document of the club/society
12. Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO)
13. Identify and verify the identity of all persons who own or control over 10% of the entity's share capital, profit or voting rights. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s) of the entity must be identified and verified.
14. Confirmation of the funding of the club or society.

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

School, College or University

Where the applicant is a School, College or University, please provide the following:

1. Full name of the School, College or University.
2. Registered office address & principal business address of the School, College or University.
3. Confirmation of a relevant School, College or University register or appropriate background information.
4. Names of main officials of the school.
5. Identify and verify the identity of at least two officials or, where applicable, one official and one authorised signatory.
6. Details of ownership of the entity. In particular, confirmation if in public ownership or independent. Where independently owned, identify and verify all persons who own or control 25% or more of the entity's share capital, profit or voting rights. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s) of the entity must be identified.
7. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).
8. Identify and verify the settlor, where applicable.

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

9. Identify and verify the identity of all persons who own or control over 10% of the entity's share capital, profit or voting rights. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s) of the entity must be identified and verified.
10. Due Diligence Questionnaire (incl. SOW/SOF for investor and UBO/Settlor)

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

Church

Where the applicant is a Church, please provide the following:

1. Full name of the Church.
2. Registered office address & principal business address of the church.
3. Confirmation of the nature/purpose of the Church with details of how the Church is funded.
4. Confirmation of a relevant church register or a copy of the revenue approval for the church.
5. Names of all trustees/directors (or equivalent) of the church.

6. Identify and verify the identity of the church secretary or equivalent or, where applicable, verify the identity of one of the trustees.
7. Names or classes of persons who stand to benefit from the objects of the church (where ascertainable); or identify and verify any beneficiary beneficially entitled to
8. 25% or more of the assets. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s)/trustee(s) of the entity must be identified.
9. Identify and verify the settlor where applicable.
10. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).

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

11. Audited financial statements for the church.
12. Constitutional/formation document of the church.
13. Due Diligence Questionnaire (incl. SOW/SOF for investor and settlor if applicable).
14. Identify and verify the beneficiaries (where ascertainable) of the church. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s)/trustee(s) of the entity must be identified and verified.

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

Trade Union

Where the applicant is a Trade Union, please provide the following:

1. Full name of the Trade Union.
2. Registered address of the trade union.
3. Establish whether the trade union is registered or otherwise listed by a controlling body for regulatory or oversight purposes (e.g., Congress of Trade Unions).
4. Names or classes of persons who stand to benefit from the Trade Union: or identify and verify any beneficiary beneficially entitled to 25% or more of the assets. Where there is no beneficial owner entitled to 25% or more, the natural person(s) who hold the position of senior managing official(s) of the entity must be identified.
5. Evidence of UBO Registration on the Beneficial Ownership Register (Irish investors only).
6. Consider the legal form of the trade union, its stated purpose, aims and objectives using information from documents supplied for the trade union and through internet searches.
7. Deed or equivalent establishing the existence of the trade union (for example its constitution, byelaws, rules).
8. Identify all persons and their functions who are empowered to make the investment on behalf of the trade union (president, secretary, treasurer and other senior committee members).

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

9. Identify and verify the identity of at least two senior committee members of the trade union
10. Due Diligence Questionnaire (incl. SOW/SOF for investor)
11. Identify and verify the identity of all persons who own or control over 10% of the entity's share capital, profit or voting rights. Where there is no beneficial owner entitled to 10% or more, the natural person(s) who hold the position of senior managing official(s) of the entity must be identified and verified.

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

APPENDIX 8

U.S Person Questionnaires

1. Qualified Purchaser Status (U.S. Persons Only)

The Applicant certifies that it is a “qualified purchaser” under the Investment Company Act because:

(A) Individuals, Individual Retirement Accounts, Keogh Plans and other Self-Directed Defined Contribution Plans

Initial The Applicant or, if the Investor is an Individual Retirement Account, Keogh Plan or other Self-Directed Defined Contribution Plan in which a participant may exercise control over the investment of assets credited to his or her account, the investing participant, is a qualified purchaser because he/she (alone, or together with his/her spouse, if investing jointly) owns not less than \$5,000,000 in investments.*

(B) “Family” Corporations, Foundations, Endowments, Section 501(c)(3) Organisations, Trusts or Other “Family” Entities

Initial The Applicant: (i) was not formed for the specific purpose of investing in the Fund; (ii) owns not less than \$5,000,000 in investments; and (iii) is owned directly or indirectly by or for: (a) two or more natural persons who are related as siblings or spouse (including former spouses), or direct lineal descendants by birth or adoption; (b) spouses of such persons; (c) the estates of such persons; or (d) foundations, Section 501(c)(3) organisations or trusts established by or for the benefit of such persons.

(C) Trusts or Section 501(c)(3) Corporations (Other Than Trusts or Section 501(c)(3) Corporations That Qualify under Sections (B) or (D) hereof)

Initial The Investor: (i) was not formed for the specific purpose of investing in the Fund; and (ii) each trustee (or other authorised person) that is authorised and required to make decisions with respect to this investment is a person described in Sections (A), (B) or (D), at the time the decision to purchase Shares is made, and each settlor or other person who has contributed assets to the Applicant is a person described in Sections (A), (B) or (D) at any time such person contributed assets to the Investor.

(D) Other Entities

Initial The Investor: (i) was not formed for the specific purpose of investing in the Fund; and (ii) is an entity, acting for its own account or the accounts of other qualified purchasers, which in the aggregate owns and invests on a discretionary basis, not less than \$25,000,000 in investments (as defined above).

(E) Entities That Do Not Qualify under (B)-(D)

Initial The Applicant is a qualified purchaser because each beneficial owner of the Investor’s securities is a qualified purchaser. Note: This certification does not apply to beneficiaries of an irrevocable trust. The Investment Manager may request information regarding the basis on which such beneficial owners are qualified purchasers.

1. Accredited Investor Status (U.S persons only)

The Applicant certifies that it is an “accredited investor” as defined in Regulation D promulgated under the Securities Act because:

(Please initial as appropriate)

(A) Individuals

Initial 1. The Applicant has an individual net worth, * or joint net worth with his or her spouse, in excess of \$1,000,000; or

Initial 2. The Applicant had individual income** (exclusive of any income attributable to his or her spouse) of more than \$200,000 in each of the past two years, or joint income with his or her spouse of more than \$300,000 in each of those years, and reasonably expects to reach the same income level in the current year.

(B) Corporations, Foundations, Endowments, Partnerships or Limited Liability Companies

Initial 1. The Applicant has total assets in excess of \$5,000,000 and was not formed for the specific purpose of acquiring the Shares offered; or

Initial 2. Each of the Investor’s equity owners is an accredited investor as described in this Appendix. The Investment Manager may request information regarding the basis on which such equity owners are accredited investors.

(C) Employee Benefit Plans

Initial 1. The Applicant is an employee benefit plan within the meaning of ERISA, and the decision to invest in the Fund was made by a plan fiduciary (as defined in Section 3(21) of ERISA), which is either a bank, savings and loan association, insurance company or registered investment adviser. The name of such plan fiduciary is: _____ ; or

Initial 2. The Applicant is an employee benefit plan within the meaning of ERISA and has total assets in excess of \$5,000,000; or

Initial 3. The Applicant is a plan established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions for the benefit of its employees and has total assets in excess of \$5,000,000.

(D) Individual Retirement Accounts, Keogh Plans and Other Self-Directed Defined Contribution Plans

Initial The Applicant is an individual retirement account, Keogh Plan or other self-directed defined contribution plan in which a participant may exercise control over the investment of assets credited to his or her account and the investing participant is an accredited investor because such participant has an individual net worth, or joint net worth with his or her spouse, in excess of \$1,000,000 or has had an individual income of more than \$200,000 in each of the past two years, or joint income with his or her spouse of more than \$300,000 in each of those years, and reasonably expects to reach the same income level in the current year. The Investment Manager may request information regarding the basis on which such participants are accredited investors.

(E) Section 501(c)(3) Organisations

Initial Code, was The Applicant is an organisation described in Section 501(c)(3) of the Internal Revenue Code, was not formed for the specific purpose of acquiring the Shares offered and has total assets in excess of \$5,000,000.

(F) Trusts

Initial 1. The Applicant has total assets in excess of \$5,000,000, was not formed for the specific purpose of acquiring the Shares offered and its purchase is directed by a sophisticated person. As used in the foregoing sentence, a “sophisticated person” is one who has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of the prospective investment; or

Initial 2. The trustee or a co-trustee of the Applicant is: (a) a bank as defined in Section 3(a)(2) of the Securities Act, a savings and loan association, or other institution as defined in Section 3(a)(5)(A) of the Securities Act; (b) acting in a fiduciary capacity; and (c) subscribing for the purchase of the Shares on behalf of the Applicant or directing the Applicant to purchase the Shares; or

Initial grantors 3. The Applicant is a revocable trust that may be amended or revoked at any time by the grantors thereof and all of the grantors are accredited investors as described herein. The Investment Manager may request information regarding the basis on which such grantors are accredited investors.

(G) Banks, Savings and Loans and Similar Institutions

Initial and loan The Applicant is a bank as defined in Section 3(a)(2) of the Securities Act or a savings association, or other institution as defined in Section 3(a)(5)(A) of the Securities Act acting in its individual capacity.

(H) Insurance Companies

Initial The Applicant is an insurance company as defined in Section 2(13) of the Securities Act.

APPENDIX 9

Letters of Assurance Requirements- Unregulated Nominees and Regulated Credit or Financial Institution

Unregulated Nominee Letter of Assurance

[On Letterhead of the Regulated Parent Company]

[Date]

Northern Trust International Fund Administration
Services (Ireland) Limited
Georges Court
54-62 Townsend Street
Dublin 2
Ireland

Re: *[Insert Name of Unregulated Nominee/ Intermediary Company]* (‘the **Nominee Company**’)- Verification of Investor(s) Identity in accordance with applicable Anti Money Laundering and Counter Terrorist Financing (“AML/CFT”) Laws and Regulations¹

Dear Sir/ Madam,

We confirm that, *[insert name of Regulated Parent Company]* (the “**Parent Company**”) with a registered office located at _____ *[insert address]* is licensed as _____ (*insert description*) by the _____ *[insert regulatory body]* and that we are supervised and monitored for compliance with AML/CFT regulatory requirements in _____ *[insert country]*. Our registration or licence number is _____ *[insert registration or licence number]*.

We confirm that the **Nominee Company** is a wholly owned subsidiary of **the Regulated Parent Company**.

We are satisfied for Northern Trust International Fund Administration Services (Ireland) Limited (as administrator to funds) to rely on this confirmation for all designations where the above referenced Nominee Company has holdings.

The Regulated Parent Company make the following representations, warranties and undertakings in respect to both the Nominee Company and the Parent Company:

- (i) we have established AML/CFT policies, procedures and internal controls to ensure ongoing compliance with applicable AML/CFT and economic sanctions laws and regulations _____ (*insert relevant law/regulation here*);
- (ii) our AML/CFT policies, procedures and internal controls incorporate systems and controls to identify and verify our customers and beneficial owners², to identify source of funds, and performs (i) appropriate risk-grading procedures to differentiate between customer due diligence for high and low risk relationships (ii) ongoing customer due diligence, (iii) regular AML/CFT monitoring and sanction screening, (iv) staff AML/CFT training and (v) detect, investigate and, as required, report any suspicious activities to the relevant authorities;
- (iii) we have systems and controls in place to identify Politically Exposed Persons, their relatives and close associates (collectively PEPs) and we conduct enhanced due diligence, including

¹ Please complete the Declaration of Beneficial Ownership below.

² Beneficial owner includes the natural person(s) who ultimately owns or controls a customer and/or the natural person(s) on whose behalf a transaction is being conducted. It also includes those persons who exercise ultimate effective control over a legal person or arrangement.

establishing the source of wealth and the source of funds, and enhanced ongoing monitoring on PEPs and other high risk customers.

With regard to customers who have invested via the Nominee Company in the Funds, we confirm;

- (iv) the accounts will only be operated by the Nominee and / or the Parent Company whom maintain ultimate, effective control over the account;
- (v) we have performed customer due diligence and identified and verified the beneficial owner(s) (to the extent warranted by risk of money laundering and the financing of terrorism), and have obtained the information on the purpose and the intended nature of the business relationship;
- (vi) to the best of our knowledge, we are unaware of any activities on the part of the customer(s), their beneficial owners which could lead us to suspect an involvement in criminal conduct money laundering or terrorist activities;
- (vii) we will retain documents and information on the customer(s), including any beneficial owner, obtained as part of customer identification and verification process for at least 5 years after the termination of their relationship with us;
- (viii) we will provide the Fund and/or Northern Trust with related customer due diligence documents and information, which we may have on our files relating to the identity of the customer(s) and beneficial owner(s) upon request;
- (ix) none of the customer(s) including any beneficial owner are subject to sanctions lists administered by the European Union, the United States (including OFAC) and the United Nations, and we undertake to notify you immediately upon our identification of same should we become aware of such circumstances;
- (x) we will notify the Fund and/or Northern Trust, on request, of its identification of PEPs.

We further undertake to advise you, should at any time in the future, there be any change in information provided above.

I confirm that I have sufficient knowledge of and responsibility for AML procedures and have the appropriate authority to provide the assurances given in this letter.

Yours faithfully,

[Capacity of signatory – Money Laundering Reporting Officer / Head of Compliance / Head of Risk / Director / Other]
For and on behalf of
[Regulated Entity]

Regulated Credit or Financial Institution Letter of Assurance (as Investor)

[On Letterhead of the Regulated Financial Intermediary]

[Date]

Northern Trust International Fund Administration
 Services (Ireland) Limited
 Georges Court
 54-62 Townsend Street
 Dublin 2
 Ireland

Re: ***[Insert Name of Regulated Financial Intermediary Company]***- Verification of Identity in accordance with applicable Anti Money Laundering and Counter Terrorist Financing (“AML/CFT”) Laws and Regulations³

Dear Sir/ Madam,

We confirm that, ***[insert name of Regulated Financial Intermediary]*** with a registered office located at _____ ***[insert address]*** is licensed as _____ ***[insert description]*** by the _____ ***[insert regulatory body]*** and that we are supervised and monitored for compliance with AML/CFT regulatory requirements in _____ ***[insert country]***. Our registration or licence number is _____ ***[insert registration or licence number]***.

We are satisfied for Northern Trust International Fund Administration Services (Ireland) Limited (as administrator to funds) to rely on this confirmation for all designations.

We hereby confirm the following in connection with all investors (“Investors”) and their beneficial owners in all designations:

- (i) we have established AML/CFT policies, procedures and internal controls to ensure ongoing compliance with applicable AML/CFT and economic sanctions laws and regulations _____ ***(insert relevant law/regulation here)***;
- (ii) our AML/CFT policies, procedures and internal controls incorporate systems and controls to identify and verify our customers and beneficial owners⁴, to identify source of funds, and performs (i) appropriate risk-grading procedures to differentiate between customer due diligence for high and low risk relationships (ii) ongoing customer due diligence, (iii) regular AML/CFT monitoring and sanction screening, (iv) staff AML/CFT training and (v) detect, investigate and, as required, report any suspicious activities to the relevant authorities;
- (iii) we have systems and controls in place to identify Politically Exposed Persons, their relatives and close associates (collectively PEPs) and we conduct enhanced due diligence, including establishing the source of wealth and the source of funds, and enhanced ongoing monitoring on PEPs and other high-risk customers.

With regard to each investor who has invested via the financial intermediary in the Funds, we hereby confirm.

- (iv) the accounts will only be operated by the financial intermediary who maintain ultimate, effective control over the account.
- (v) we have performed customer due diligence and identified and verified the beneficial owner(s) (to the extent warranted by risk of money laundering and the financing of terrorism) and have obtained the information on the purpose and the intended nature of the business relationship.
- (vi) to the best of our knowledge, we are unaware of any activities on the part of the customer(s), their beneficial owners who could lead us to suspect an involvement in criminal conduct money laundering or terrorist activities.

³ Please complete the Declaration of Beneficial Ownership below.

⁴ Beneficial owner includes the natural person(s) who ultimately owns or controls a customer and/or the natural person(s) on whose behalf a transaction is being conducted. It also includes those persons who exercise ultimate effective control over a legal person or arrangement.

- (vii) we will retain documents and information on the customer(s), including any beneficial owner, obtained as part of customer identification and verification process for at least 5 years after the termination of their relationship with us.
- (viii) we will provide the Fund and/or Northern Trust with related customer due diligence documents and information, which we may have on our files relating to the identity of the customer(s) and beneficial owner(s) upon request.
- (ix) none of the customer(s) including any beneficial owner are subject to sanctions lists administered by the European Union, the United States (including OFAC) and the United Nations, and we undertake to notify you immediately upon our identification of same should we become aware of such circumstances.
- (x) we will notify the Fund and/or Northern Trust, on request, of its identification of PEPs.

We further undertake to advise you, should at any time in the future there be any change in any information provided above.

I confirm that I have sufficient knowledge of and responsibility for AML procedures and have the appropriate authority to provide the assurances given in this letter.

Yours faithfully,

[Capacity of signatory – Money Laundering Reporting Officer / Head of Compliance / Head of Risk / Director / Other]
For and on behalf of
[Regulated Entity]

APPENDIX 10

Beneficial Owner(s) Declaration

Please tick one of the below boxes and complete the relevant section:

We confirm there is a natural person(s) who is a beneficial ownerⁱ of the investor (Please complete section 1 below of this declaration); or.

We confirm there is **no** natural person(s) who is a beneficial owner of the investor (Please complete section 2 of this declaration).

Section 1: Natural person(s) who is a beneficial owner of the investor		
Beneficial Owner 1 (please complete in block capitals):		
Full Name:	Identification Number:	Occupation:
Date of Birth (DD-MM-YYYY) :	Place of Birth:	Nationality:
Shareholding %:		
Registered Address (PO Box or Care of will not be accepted):		
City, Town, State, Province or County	Postal/ZIP Code:	Country:
Beneficial Owner 2 (please complete in block capitals):		
Full Name:	Identification Number:	Occupation:
Date of Birth (DD-MM-YYYY) :	Place of Birth:	Nationality:
Shareholding %:		
Registered Address (PO Box or Care of will not be accepted):		
City, Town, State, Province or County	Postal/ZIP Code:	Country:
Beneficial Owner 3 (please complete in block capitals):		
Full Name:	Identification Number:	Occupation:
Date of Birth (DD-MM-YYYY) :	Place of Birth:	Nationality:
Shareholding %:		
Registered Address (PO Box or Care of will not be accepted):		
City, Town, State, Province or County	Postal/ZIP Code:	Country:
Beneficial Owner 4 (please complete in block capitals):		
Full Name:	Identification Number:	Occupation:
Date of Birth (DD-MM-YYYY) :	Place of Birth:	Nationality:
Shareholding %:		
Registered Address (PO Box or Care of will not be accepted):		
City, Town, State, Province or County	Postal/ZIP Code:	Country:

Section 2: No natural person(s) who is a beneficial owner of the investor.

In the event where no natural person falls under the above scenario, the senior managing official(s) of the subscribing Nominee entity will be recorded as the Beneficial Owner (not any underlying customer of the entity / designation).

In completing the below, we confirm we have read and understood the above definition and we have provided below details of a senior manager(s) who should be recorded as the Beneficial Owner(s).

Senior managing official details (please complete in block capitals):

Full Name		
Date of Birth (DD-MM-YYYY):	Place of Birth:	Nationality:
Registered Address (PO Box or Care of will not be accepted):		Title:
City, Town, State, Province or County:	Postal/ZIP Code:	Country:
If needed, please add additional senior managing officials on a separate sheet		

Yours faithfully,

[Capacity of signatory – Money Laundering Reporting Officer / Head of Compliance / Head of Risk / Director / Other]

For and on behalf of

[Regulated Entity]

ⁱ **Beneficial Owner:** A Beneficial Owner is any individual who ultimately owns or controls an investor or on whose behalf a transaction is conducted.

- A. Beneficial Owner, in relation to a body corporate which is not a company whose securities are listed on a Regulated Market (markets in financial instruments and located within the European Economic Area, or that subjects companies, whose securities are admitted to trading, to disclosure requirements consistent with EU legislation), is any individual who ultimately owns or controls, whether through direct or indirect ownership or control (including through Bearer Shareholdings), 25% or more of the shares or voting rights of the body corporate or through control via other means.

Beneficial owner, in relation to a body corporate:

- (i) A shareholding of 25% or more or an ownership interest of 25% or more in the customer held by a natural person shall be an indication of direct ownership. (ii) A shareholding of 25% or more or an ownership interest of 25% or more in the customer held by a corporate entity, which is under the control of a natural person(s), or by multiple corporate entities, which are under the control of the same natural person(s), shall be an indication of indirect ownership. (iii) Where there

is no person identified as beneficial owner, or if there is any doubt that the person(s) identified are the beneficial owner(s), the natural person(s) who hold the position of senior managing official(s)/ director(s) of the investor, will be deemed the beneficial owners.

- B. Beneficial Owner, in relation to a partnership (other than a limited liability partnership), means any individual who:
- (i) ultimately is entitled to or controls, whether the entitlement or control is direct or indirect, 25% or more of the share of the capital or profits of the partnership or 25% or more of the voting rights in the partnership; or (ii) controls the partnership.
- C. Beneficial Owner, in relation to a trust, means all of the following:
- (i) the settlor; (ii) the trustees; (iii) any individual who is determined as being entitled to a vested interest in possession, remainder or reversion, whether or not the interest is defeasible, in the capital of the trust property (a beneficiary); (iv) in the case of a trust other than one that is set up or operates entirely for the benefit of individuals referred to in the paragraph relating to body corporates above, (v) the class of individuals in whose main interest the trust is set up or operates; or any individual (including the settlor, protector or trustees) who has control over the trust.
- D. Beneficial Owner, in relation to a foundation or other legal arrangement similar to a trust, means those individuals who hold equivalent or similar positions to those set out above.