



lgip

LGIP FUNDS (CAYMAN)
S.P.C.

Subscription Agreement

Apex Fund Services (Netherlands) B.V.

Van Heuven Goedhartlaan 935A

1181 LD Amstelveen

The Netherlands

Telephone: +31 (0) 20 225 45 92

Facsimile: +31 (0) 20 524 12 31

Dear Sirs:

I/We the undersigned subscriber (the "Subscriber") acknowledge having received, reviewed and understood the Offering Memorandum, as the same may be amended, supplemented or replaced from time to time, (the "Memorandum") for the Class A, Class A Euro, Class B, Class B Euro, Class B CHF, Class C, Class C Euro, Class C CHF, Class C GBP, Class D, Class E, Class I2 Class L1, Class L2, Class L2 Euro, Class L2 CHF, Class L3, Class L3 CHF, Class L4, Class L4 Euro, Class L4 CHF, Class N, class of Gold Shares (the "Gold Shares"), Class SI and, as the context requires, the Class M, the Class M Euro, the Class M CHF and the Class M GBP Shares issued in respect of the Velocity Series Segregated Portfolio (collectively, the "Shares") of LGIP Funds (Cayman) SPC (the "Fund") and hereby agree to invest the amount set forth below (the "Amount of Subscription") in the Fund and subscribe for as many Shares as may be purchased on the terms of the Memorandum and subject to the provisions of the Memorandum of Association and Articles of Association of the Fund.

The Shares will be issued by the Company with the rights expressed to be attached to the Shares in the Memorandum relating to redemption, voting and dividends. Those terms are also incorporated by reference into this Agreement. The provisions relating to redemption, voting and dividends may be amended in accordance with the variation of rights provisions in the Articles.

In the event of a conflict between the terms of this Agreement, the Memorandum and the Articles, the order of priority of those documents shall be first the Articles, second this Agreement and third the Memorandum.

Subscription Information

Name and Mailing _____

Address of Subscriber _____

Telephone and Facsimile _____

Number _____

E-mail Address _____

Name and Address for _____

Share Registration _____

(if different) _____

Amount of Subscription: US\$ _____

GBP£ _____

CHF _____

Euro € _____

Share Class	Currency	Amount
Class A		
Class B		
Class C		
Class D		
Class E		
Class I2		
Class L1		
Class L2		
Class L3		
Class L4		
Class M		
Class N		
Class SI		
Gold Shares		

Subscription Fee (*please tick as applicable*): No Fee, 1%, 2%, 3%

There will be no charge if this section is left blank.

INVESTOR CODE:

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Name, Address and
Account Number of

Financial Institution

Remitting Payment for

Subscriber's Account

Payment Date

Number of beneficial owners represented by Subscriber (if Subscriber is acting in any sort of nominee or fiduciary capacity) _____

Is the Subscriber or an affiliate of the Subscriber, a pension profit-sharing, annuity, or employee benefit plan (whether private, governmental, or charitable)?

[] Yes [] No (Initial one)

All subscribers should provide to the Administrator documentation for the satisfaction of Anti- Money laundering legislation. A list of requirements can be found annexed hereto (see "Identification Requirements for Subscribers").

Subscription monies should be wired to the Administrator's client account as per the following details:

Bank	UBS Switzerland AG Rue des Noirettes, 35 Case postale 2600 1211 Geneva 2
Account Name	LGIP Funds (Cayman) SPC
For subscriptions in Share Class A	Class A USD Shares USD Account: 0240 00932863.61R IBAN: CH37 0024 0240 9328 6361 R Swift Code: UBSWCHZH80A Class A Euro Shares Euro Account: 0240 00932863.71F IBAN CH36 0024 0240 9328 6371 F Swift Code: UBSWCHZH80A
For subscriptions in Share Class B	Class B USD Shares USD Account: 0240 00932863.61R IBAN: CH37 0024 0240 9328 6361 R Swift Code: UBSWCHZH80A Class B Euro Shares EURO Account: 0240 00932863.71F IBAN: CH36 0024 0240 9328 6371 F Swift Code: UBSWCHZH80A Class B CHF Shares CHF Account: 0240 00932863.01M IBAN: CH85 0024 0240 9328 6301 M Swift Code: UBSWCHZH80A
For subscriptions in Share Class C	Class C USD Shares USD Account: 0240 00932863.61R IBAN: CH37 0024 0240 9328 6361 R Swift Code: UBSWCHZH80A Class C Euro Shares EURO Account: 0240 00932863.71F IBAN: CH36 0024 0240 9328 6371 F Swift Code: UBSWCHZH80A Class C CHF Shares CHF Account: 0240 00932863.01M IBAN: CH85 0024 0240 9328 6301 M Swift Code: UBSWCHZH80A Class C GBP Shares GBP Account: 0240 00932863.73Z IBAN: CH13 0024 0240 9328 6373 Z Swift Code: UBSWCHZH80A

For subscriptions in Share
Class D

Class D Shares
USD Account: 0240 00932863.61R
IBAN: CH37 0024 0240 9328 6361R
Swift Code: UBSWCHZH80A

For subscriptions in Share
Class E

Class E Shares
USD Account: 0240 00932863.61R
IBAN: CH37 0024 0240 9328 6361 R
Swift Code: UBSWCHZH80A

For subscriptions in Share
Class I2

Class I2 Shares
USD Account: 0240 00932863.61R
IBAN: CH37 0024 0240 9328 6361 R
Swift Code: UBSWCHZH80A

For subscriptions in Share
Class L1

Class L1 USD Shares
USD Account: 0240 00932863.62H
IBAN: CH32 0024 0240 9328 6362 H
Swift Code: UBSWCHZH80A

For subscriptions in Share
Class L2

Class L2 USD Shares
USD Account: 0240 00932863.62H
IBAN: CH32 0024 0240 9328 6362 H
Swift Code: UBSWCHZH80A

Class L2 Euro Shares
Euro Account: 0240 00932863.72T
IBAN: CH62 0024 0240 9328 6372 T
Swift Code: UBSWCHZH80A

Class L2 CHF Shares
CHF Account: 0240 00932863.02C
IBAN: CH80 0024 0240 9328 6302C
Swift Code: UBSWCHZH80A

For subscriptions in Share
Class L3

Class L3 USD Shares
USD Account: 0240 00932863.62H
IBAN: CH32 0024 0240 9328 6362 H
Swift Code: UBSWCHZH80A

Class L3 CHF Shares
CHF Account: 0240 00932863.02C
IBAN: CH80 0024 0240 9328 6302C
Swift Code: UBSWCHZH80A

For subscriptions in Share
Class L4

Class L4 USD Shares
USD Account: 0240 00932863.62H
IBAN: CH32 0024 0240 9328 6362 H
Swift Code: UBSWCHZH80A

Class L4 Euro Shares
Euro Account: 0240 00932863.72T
IBAN: CH62 0024 0240 9328 6372T
Swift Code: UBSWCHZH80A

	<p>Class L4 CHF Shares CHF Account: 0240 00932863.02C IBAN: CH80 0024 0240 9328 6302C Swift Code: UBSWCHZH80A</p>
For subscriptions in Share Class M	<p>Class M USD Shares USD Account: 0240 00932863.61R IBAN: CH37 0024 0240 9328 6361 R Swift Code: UBSWCHZH80A</p> <p>Class M Euro Shares EUR Account: 0240 00932863.71F IBAN: CH36 0024 0240 9328 6371 F Swift Code: UBSWCHZH80A</p> <p>Class M CHF Shares CHF Account: 0240 00932863.01M IBAN: CH85 0240 9328 6301 M Swift Code: UBSWCHZH80A</p> <p>Class M GBP Shares GBP Account: 0240 00932863.73Z IBAN: CH13 0024 0240 9328 6373 Z Swift Code: UBSWCHZH80A</p>
For subscriptions in Share Class N	<p>Class N USD Shares USD Account: 0240 00932863.63G IBAN CH75 0024 0240 9328 6363G BIC: UBSWCHZH80A</p>
For subscriptions in Share Class SI	<p>Class SI Shares USD Account: 0240 00932863.61R IBAN: CH37 0024 0240 9328 6361 R Swift Code: UBSWCHZH80A</p>
For subscriptions in Gold Shares	<p>Class Gold Shares USD Account: 0240 00932863.61R IBAN: CH37 0024 0240 9328 6361R Swift Code: UBSWCHZH80A</p>

Authorized signatories

Set forth below are the names of persons authorized by the Subscriber to give and receive instructions between the Fund (or its Administrator) and the Subscriber, together with their respective signatures. Such persons are the only persons so authorized until further written notice to the Administrator signed by one or more of such persons.

(please attach additional pages if needed)

Name	Signatures
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Standing Wire Instructions:

Until further written notice to the Administrator signed by one or more of the persons listed above, funds may be wired to the Subscriber (for instance, upon redemption) using the following instructions: (please note that monies can only be wired to an account held in the same name as the registered investor (s))

Bank Name	_____
Bank Address	_____

ABA or CHIPS Number	_____
Account Name	_____
Account Number	_____
Reference	_____

Subscriber acknowledgements

The Subscriber understands that:

- A. This Agreement shall not be binding on the Fund unless accepted by the Fund and the Fund may reject any subscription agreement at its entire discretion;
- B. The subscription price for Shares on the Closing Date will be US\$100 (or currency equivalent) per Share and thereafter will be the Net Asset Value per Share (as defined in the Memorandum) as of the Valuation Day immediately preceding the relevant Dealing Day. Unless otherwise agreed to, applications for the issuance of Shares on a particular Dealing Day must be received with cleared funds by 12:00 p.m. (CET) in the Netherlands by the Administrator 2 Business Days immediately preceding the relevant Dealing Day. Cleared subscription funds for Class E Shares must be received by the Administrator no later than 2 Business Days after the finalisation of the Net Asset Value as at the Valuation Day immediately preceding such Dealing Day. Dealing Days are normally on the first Business Day of each calendar week. Subscription Agreements or payments received late will be dealt with on the next following Dealing Day after such receipt; and
- C. The Subscriber must subscribe initially for a minimum investment of US\$100,000 or currency equivalent.

Subscriber representations and warranties

The Subscriber represents and agrees that none of the Shares (nor any interest therein) is being acquired or will at any time be held, directly or indirectly, for the account or benefit of any ineligible investor as described in the Memorandum, and further agrees that none of the Shares will be transferred to any person who has failed to supply a similar representation.

The Subscriber also represents and warrants that it is not acquiring the Shares in connection with an invitation to the public of the Cayman Islands to subscribe for the Shares;

The Subscriber represents, warrants, covenants and agrees as follows:

- a. **Reliance on Memorandum.** The Subscriber acknowledges that the Fund has delivered to the Subscriber the Memorandum. The Subscriber has not relied on any representations or other information purported to be given on behalf of the Fund except as set forth in the Memorandum or the published, financial accounts of the Fund.
- b. **No Resale.** The Shares are not being purchased with a view to resale.
- c. **Legality and Validity of Consents.** All consents required to be obtained and all legal requirements necessary to be complied with or observed in order for this Agreement or the issuance of the Shares to be lawful and valid under the laws of any jurisdiction to which the Subscriber is subject have been obtained, complied with or observed.
- d. **Subscriber Knowledge.** The Subscriber possesses requisite knowledge and experience in financial matters such that it is capable of evaluating the merits and risks of an investment in the Fund (including without limitation, the ability to suffer a complete loss of the investment and need to hold the Shares for an indefinite period of time).
- e. **Administrator.** The Subscriber acknowledges that due to anti-money laundering requirements operating in the Cayman Islands and the Netherlands, the Fund may require further identification from the Subscriber before the application can be processed and the Fund and the Administrator shall be held harmless and indemnified against any loss arising due to the failure to process this application if such information has not been provided by the Subscriber. The Subscriber hereby confirms that the Fund and the Administrator are each authorized and instructed to accept and execute any instruction in respect to the Shares to which this application relates given by the Subscriber by facsimile. If instructions are given by the Subscriber by facsimile, the Subscriber undertakes to forward the original immediately by regular mail to the Administrator. The Subscriber hereby indemnifies the Fund and the Administrator and agrees to keep each of them indemnified, against any loss of any nature whatsoever arising to each of them as a result of either of them acting on 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, instructions, or other instrument believed, in good faith, to be genuine or to be signed by properly authorized persons. The Subscriber acknowledges and consents that any action, proceeding or claim the Subscriber may bring against the Fund, the Directors, the Administrator, the Investment Manager, and/or its affiliates, shall be limited to the Shares in which the Subscriber hereby invests.

Accordingly, in the event that this condition is not fulfilled, the application by, and any allotment of Shares to, the applicant will be deemed to have lapsed and the funds remitted by the applicant will be returned (without interest) less any loss in value arising whilst invested in the Fund and wire transfer charges, to the account of the bank from which the funds were originally received. It is a further condition of each subscription that neither the Fund nor the Administrator shall be responsible, or have any liability for, loss or damage (whether actual or alleged) arising from a decision by the Fund to treat any application as lapsed as a result of the applicant failing to provide evidence of identity to the satisfaction of the Administrator within one month of the Administrator having requested such information.

Applicants should note that confirmation of investment, and details of the shares allotted will NOT be issued until verification is completed to the satisfaction of the Administrator. Completion of the following requirements at the time of initial application will assist the Administrator in promptly processing the application.

- f. **No Performance Guarantees.** No guarantees have been made to the Subscriber about future performance or financial results of the Fund.

- g. **Suitability.** The Subscriber has read carefully and understands the Memorandum and has consulted its own attorney, accountant or investment adviser with respect to the investment contemplated hereby and its suitability for the Subscriber. The Subscriber hereby adopts and agrees to every provision set forth in the Memorandum. The Subscriber is fully informed as to (i) the legal and regulatory requirements within the Subscriber's country for the purchase of the Shares, (ii) any foreign exchange restrictions applicable to the Subscriber, and (iii) any relevant tax considerations relating to the Subscriber arising out of the tax laws applicable to the Subscriber. The Subscriber understands and agrees that the Memorandum does not constitute an offer or solicitation to anyone in any jurisdiction in which such offer or solicitation is not authorised or to any person to whom it is unlawful to make such offer or solicitation.
- h. **Opportunity to Verify Information.** The Subscriber acknowledges that the representatives of the Fund, Investment Manager have made available to the Subscriber, during the course of this transaction and prior to the purchase of any Shares, the opportunity to ask questions of and receive answers from them concerning the terms and conditions of the offering described in the Memorandum, and to obtain any additional information necessary to verify the information contained in the Memorandum or otherwise relevant to the suitability of the proposed investment and to the proposed activities of the Fund.
- i. **Shares Not Listed.** The Subscriber understands and agrees that neither the Fund nor the Shares are listed with or approved by any securities regulatory authority in any jurisdiction.
- j. **No Need for Liquidity.** The Subscriber has no need for liquidity in connection with its purchase of the Shares. The Subscriber acknowledges and is aware that there are substantial restrictions on the transferability of the Shares. There will be no public market for the Shares. There are restrictions on the redemption rights of the Subscriber in relation to the Shares described in the Memorandum.
- k. **Investment Objectives.** The purchase of the Shares by the Subscriber is consistent with the general investment objectives of the Subscriber.
- l. **No Borrowings.** The Subscriber has not borrowed any portion of its contribution to the Fund, either directly or indirectly, from the Fund, the Investment Manager, Administrator, or any affiliate of the foregoing.
- m. **Fund Counsel Does Not Represent Investors.** The Subscriber understands and acknowledges that Appleby represent only the Fund, and not the Subscriber, in connection with the offer and sale of the Shares.
- n. **Amendments.** Neither this Subscription Agreement nor any term hereof may be changed, waived, discharged or terminated except with the written consent of the Subscriber and Fund's Board of Directors.
- o. **Rejection of Subscription.** The Subscriber acknowledges that the subscription for the Shares contained herein may be reduced or rejected by the Administrator in consultation with the Investment Manager.
- p. **Corporate authorization.** If the Subscriber is a corporate subscriber, the Subscriber has full right and power to make the investment applied for pursuant to this Subscription Agreement and all necessary corporate action has been taken to authorise the purchase of the Shares.
- q. **Compulsory Redemptions.** The Subscriber understands that the Shares may be subject to compulsory redemption in certain circumstances as set out in the Memorandum.
- r. **General.** This Agreement shall be binding upon the Subscriber and the legal representatives, successors and assigns of the Subscriber, and shall, if the Subscriber consists of more than one person, be the joint and several obligations of all such persons. Two or more duplicate counterparts of this Agreement may be executed by the undersigned and accepted by the Fund, each of which shall be an original, but all of which together shall constitute one and the same instrument.

The Subscriber agrees that the representations set forth above are continuous and will be deemed to be repeated in connection with all further purchases of Shares. The Subscriber further agrees to advise the Fund promptly of any violations of the representations set forth herein.

Subscriber indemnification

The Subscriber hereby indemnifies the Fund the Administrator, the Investment Manager and their respective directors, officers, employees, agents and representatives against any and all liability, costs, claims, and expenses (including without limitation, reasonable attorney's fees for the investigation of an preparation of a defence to any such liability, claims, costs and expenses) resulting from a breach of any of the foregoing representations.

Compliance with identification requirements

The Subscriber acknowledges and agrees to comply with the "Client Verification Requirements" attached hereto (which are subject to amendment by the Fund and the Administrator from time to time) and represents that all documents provided to the Fund or the Administrator pursuant thereto are true and correct. In the event of delay or failure by the applicant to produce any information required for verification purposes, the Fund or the Administrator may refuse to accept the application and the subscription monies relating thereto.

Governing law and jurisdiction

This Subscription Agreement is governed by and construed in accordance with the laws of the Cayman Islands. Any dispute, action or proceeding initiated by the Subscriber arising out of or in connection with this Subscription Agreement or the Articles shall be subject to the exclusive jurisdiction of the Grand Court of the Cayman Islands. In all other cases, the parties agree to submit to the non-exclusive jurisdiction of the Grand Court of the Cayman Islands.

Set 1 of 2

_____	_____
Name of subscriber	Signature
_____	_____
Name and title (if signing in representative capacity)	Dated

If signed under a power of attorney, such power or a duly certified copy must accompany this form.

Type of Ownership (check one)

- _____ Individual ownership (one signature required)
- _____ Joint tenants with right of survivorship (both or all parties must sign)
- _____ Joint and several tenants with right of survivorship (either party may sign)
- _____ Partnership (all partners or the authorised partner(s) must sign)
- _____ Trust (trustee(s) must sign)
- _____ Corporation (authorised officer must sign and state his representative capacity)

The foregoing Subscription Agreement is hereby accepted by the undersigned as of the date set forth below:

_____	_____
Name and title	Date of acceptance

Set 2 of 2

_____ Name of subscriber	_____ Signature
_____ Name and title (if signing in representative capacity)	_____ Dated

If signed under a power of attorney, such power or a duly certified copy must accompany this form.

Type of Ownership (check one)

- ____ Individual ownership (one signature required)
- ____ Joint tenants with right of survivorship (both or all parties must sign)
- ____ Joint and several tenants with right of survivorship (either party may sign)
- ____ Partnership (all partners or the authorised partner(s) must sign)
- ____ Trust (trustee(s) must sign)
- ____ Corporation (authorised officer must sign and state his representative capacity)

The foregoing Subscription Agreement is hereby accepted by the undersigned as of the date set forth below:

_____ Name and title	_____ Date of acceptance
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Client verification requirements

(to be returned with application form)

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A CERTIFICATION REQUIREMENTS

Where certified copies of documents are presented, please note the certification requirements below.

Documents may be certified by a bank, accountancy professional, legal professional, notary public or a regulated financial institution. Company / corporate documents may also be certified by the Registry of Companies, the Company Secretary, a director of the company or an officer of the company accompanying a similar position.

The certifier must sign and date the copy document (indicating his name clearly beneath the signature) and clearly indicate his profession, designation or capacity on it and provide his contact details.

All certified documents are to be provided true ink (original) and copies cannot be accepted.

Certification of identity documents should be evidenced by a written statement that:

- the document is a true copy of the original document;
- the document has been seen and verified by the certifier; and
- the photo is a true likeness of the holder

Certification of other documents should be evidenced by a written statement that the document is a true copy of the original as seen and verified by the certifier.

B. ENHANCED DUE DILIGENCE (EDD)

AML/CFT regulations require application of EDD in certain circumstances:

- If a shareholder or ultimate beneficial owner is a citizen or resident in a country deemed “high risk”; or
- If the source of funds and/or the source of wealth is/are connected to a country deemed “high risk”; or
- If the shareholder or ultimate beneficial owner is a Politically Exposed Person (“PEP”)

In such a case, independent confirmation of the Source of Wealth is to be provided. As an example, if the income is from employment, provide written confirmation from the employer, or written details in case of self-employment. In case wealth was accumulated from another source, suitable independent confirmation will be required.

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C ONGOING MONITORING

The Administrator, on behalf of the fund, is required to ensure that information and documentation provided by an investor at point of initial subscription, remains up to date. The Administrator shall, therefore, reach out to the investors to seek confirmation, or more recent documents at various times during the life of the investment.

Note that any change to the country risk rating may influence the documents required to be presented as part of the on-going monitoring process.

D GENERAL NOTES

The documents requested should, to the extent possible, be returned with the subscription application form. In any event, investors are legally obliged to return the documentation requested in this CVR within 90 calendar days from subscription.

In all instances where bank details are required, if the bank in question is located in a jurisdiction that is not a low risk jurisdiction ('Low Risk Jurisdiction'), further information may need to be provided in relation to the bank in order for the subscription to be accepted.

Regarding references to country risk rating, a list of countries and their ratings is available from the Administrator upon request.

Any documents that are presented in a language other than English may need to be translated and separately certified as a faithful translation of the original.

Unless otherwise required by law, the information provided will not be provided to any regulatory or tax authorities.

The Administrator further reserves the right to request additional information on any of the documents or information provided if deemed necessary to ensure the fund's compliance with applicable AML/CFT legislation.

Should the registered shareholder be (i) an individual, (ii) classified as a Passive NFE for CRS or (iii) domiciled in a country that is a non-participating country for CRS, then regardless of the AML documents requested, it is likely that passports and proofs of address, as per 1.1 and 1.2, will be required on any natural person UBOs of 10%+ of the monies invested and on the Controlling Persons (see FATCA / CRS Self-Certification Form for more details).

1. INDIVIDUALS

N.B. If the investment is in more than one name then the below information will be required for each person.

In such a case the signing authority requirements should be given

1.1 Certified copy of a valid, unexpired Identity Document

(passport or other official form of identity)

N.B. The document must include a photograph, official full name, their date and place of birth, nationality and identity reference number (where applicable)

1.2 Original or Certified True Copy of proof of permanent residential address

A statement from a recognised credit institution or correspondence from a central or local government authority, department or agency, or a utility bill such as for gas, water/ electricity, fixed line telephony, in your name, dated within the last 6 months. Where such a document is not available, a valid national identity card or driver's license will be accepted, provided that it reflects the investor's current residential address.

1.3 Source of Wealth & Source of Funds

Please complete the Source of Wealth & Source of Funds declaration below for each individual registered as a Shareholder or Ultimate Beneficial Owner, as applicable.

2. CORPORATE ENTITY, PARTNERSHIP / UNINCORPORATED BUSINESS (unregulated and not listed on a recognized Stock Exchange)

N.B. 1 For investment funds structured as corporate entities or partnerships investing in their own name, please refer to Section 3

N.B. 2 For corporate entities listed on a recognized Stock Exchange, please refer to Section 5.

2.1 Corporate / Constitutive Documents

The information provided must include the full name, registration number, date of incorporation/registration and the registered address or principal place of business

- a) Certified copy of Certificate of Incorporation / Registration and any Certificate of Name Change if applicable;
- b) Certified copy of the Partnership Agreement, Memorandum and Articles of Association or other agreement constituting the unincorporated business;
- c) Original or Certified True Copy of a Certificate of Good Standing / Extract from the Registry of Companies (or other official document) if the entity has been in existence for over one year to evidence continued existence (this document must be issued by the relevant authority within the last 6 months from point of submission to the Administrator); and
- d) Register of Members or Certificate of Incumbency with details of the members / partners

N.B. If the Certificate of Incumbency confirms the good legal standing of the entity, then a Certificate of Incumbency can be accepted in satisfaction of the requirements under 2.1 (c) and 2.1 (d). This document must be issued by the relevant authority within the last 6 months from point of submission to the Administrator.

2.2 Ownership and Control Structure Chart, signed by a Director or the Company Secretary

The chart should show the entire structure (up to and including the ultimate beneficial owners), along with a percentage of share capital that they hold and/or control. For any intermediary corporate entities, documents under 2.1 (c) and 2.1 (d) are to be provided.

Cont. CORPORATE ENTITY, PARTNERSHIP / UNINCORPORATED BUSINESS

2.3 Register of Directors, signed by a Director or the Company Secretary

The Register should contain the following details of all the directors:

- official full name;
- date and place of birth;
- permanent residential address;
- identity reference number (where available); and
- nationality

We will require personal information as under 1.1 and 1.2 on all of the Directors.

In case of a corporate director, the full name, registration number, date of incorporation and registered address or principal place of business of the corporate entity is required, as well as a Register of Directors of the corporate director. We will require personal information as under 1.1 and 1.2 on the Directors of the corporate director.

In case of a Partnership, this information is to be provided on the General Partner as applicable.

In case of unincorporated business, this information is to be provided on the persons vested with the administration / representation of the business.

2.4 Authorised Signatory List – signed by a Director, the Company Secretary or the General Partner

Including samples of all signatures and the details of any signing protocol

2.5 On the Ultimate Beneficial Owners

Holding or controlling directly or indirectly:

- (i) 10%+ of the entity's share capital; the documentation under 1.1 and 1.2
- (ii) 10%+ of the monies invested (if different); the documentation under 1.1, 1.2 and 1.3

3. INVESTMENT FUNDS

N.B. this section applies to investment funds structured as a corporate entity, partnership or trusts and investing in their own name.

3.1 Authorised Signatory List – signed by a Director or the Company Secretary

Including samples of all signatures and the details of any signing protocol

3.2 Letter of Comfort by the (subsidiary of a) regulated fund administrator

Where the investment fund is administered by a (subsidiary of a) fund administrator regulated in a Low Risk Jurisdiction, a Letter of Comfort ("LoC"), shall be provided by the investment fund's administrator and shall include:

- (1) A confirmation that the administrator complies with appropriate AML/ CFT regulation in respect of verifying identity and residence of the beneficial owners. The letter should include details of the AML/CFT regulations that the administrator complies with, and a brief description of its AML process;
- (2) The LoC shall include the following information on the investment fund itself:
 - The official full name;
 - The incorporation/registration number;
 - The date of incorporation/registration;
 - The registered address or principal place of business

- (3) The LoC shall also include a list of all the natural persons who are the beneficial owners of 10%+ of the monies invested, along with their personal details: official full name, residential address, place and date of birth and nationality. The administrator shall also undertake to inform the Administrator, on a six-monthly basis, of any relevant changes;
- (4) The administrator shall furthermore confirm that it will provide relevant AML/CFT due diligence files, supporting the information under 3.2 (2) and 3.2 (3) to the Administrator immediately upon request.

N.B. 1

In case the fund administrator is not itself regulated, but is a part of a fund administration Group which is subject to the regulation in a Low Risk Jurisdiction, the LoC shall be given by the regulated administrator on behalf of the relevant subsidiary and shall include a confirmation that the subsidiary complies with the regulated administrator's AML/CFT procedures and policies. Evidence should be provided that the administrator is a subsidiary of the regulated administrator (in the form of a signed structure chart or other written confirmation);

N.B. 2

In case the investment fund's administrator is neither itself regulated, nor a subsidiary of a fund administrator regulated in a Low Risk Jurisdiction, an LoC cannot be accepted. Please refer to section 3.3 below for a list of documents to be provided instead.

3.3 Investment fund administered by an unregulated administrator

In case the investment fund's administrator is neither itself regulated, nor a subsidiary of a fund administrator regulated in a Low Risk Jurisdiction, the following documentation shall be provided:

A. Corporate / Constitutive Documents of the investment fund

The information provided must include the full name, registration number, date of incorporation/registration and the registered address or principal place of business:

- i. Certified copy of Certificate of Incorporation / Registration and any Certificate of Name Change if applicable;
- ii. Original or Certified True Copy of a Certificate of Good Standing / Extract from the Registry of Companies (or other official document) if the investment fund has been in existence for over one year to evidence continued existence (this document must be issued by the relevant authority within the last 6 months from point of submission to the Administrator); and
- iii. Register of Members or Certificate of Incumbency with details of the members / partners

B. Register of Directors, signed by a Director or the Company Secretary

The Register should contain the following details of all the directors: official full name; date and place of birth; permanent residential address; identity reference number (where available); and nationality.

C. On the investment fund's investors

The administrator shall provide a list of all the natural persons who are the beneficial owners of 10%+ of the monies invested, along with the following personal details: official full name, residential address, place and date of birth and nationality, including the documentation under 1.1 and 1.2.

The administrator shall also undertake to inform the Administrator, on a six-monthly basis, of any relevant changes.

4. CORPORATE AND GOVERNMENT PENSION SCHEMES

N.B. This section applies to pension, superannuation or similar scheme that provides retirement benefits to employees, where contributions are effected through deduction from wages and where scheme regulations prohibit members from assigning their interests under the scheme. If the scheme does not meet this requirement, then please refer to Sections 2 or 5 as appropriate.

4.1 Most recent audited annual financial statements

4.2 Certified copy of relevant tax certification confirming tax status of the pension scheme

4.3 Register of Directors, signed by a Director or the Company Secretary

The Register should contain the following details of all the directors: official full name, date and place of birth, permanent residential address.

4.4 Authorised Signatory List – signed by a Director or the Company Secretary

Including samples of all signatures and the details of any signing protocol

5. CORPORATE ENTITY

Listed on a recognized Stock Exchange in a Low Risk Jurisdiction and investing as principal

5.1 Proof of listing

Including details of the recognized exchange, including web address to confirm listing status

5.2 Register of Directors, signed by a Director or the Company Secretary

The Register should contain the following details of all the directors: official full name, date and place of birth, permanent residential address.

5.3 Authorised Signatory List – signed by a Director or the Company Secretary

Including samples of all signatures and the details of any signing protocol

6. TRUSTS

6.1 Trust Documents

Certified copy of the Trust Deed, or an extract thereof: The information provided must include the full name of the trust, nature and purpose of the trust and the country of establishment:

6.2 Structure Chart, signed by the Trustees

The chart should reflect the Trustees, Protectors, Settlers and Beneficiaries (if determined) and the percentage which the beneficial owners hold within the Trust (if determined). If the beneficiaries are not yet determined, details shall be provided on the class of persons in whose main interest the Trust is set up or operates.

6.3 Settlor of the Trust

The information and documentation as requested under 1.1, 1.2 and 1.3 are to be provided on the settlor of the Trust.

Cont. TRUSTS

6.4 Beneficiaries

Where the beneficiaries have been determined, the documents under 1.1 and 1.2 are to be provided on all beneficiaries of the Trust.

6.5 Information on Trustees / Protectors

Individual Trustees / Protectors: Please provide the documentation as specified under 1.1 and 1.2

Corporate Trustees: Please provide the full name, registration number, date of incorporation and registered address or principal place of business of the Trustees, a copy of the register of directors (certified by a director or company secretary), as well as a copy of the authorization to act as Trustee issued by the relevant authority.

6.6 Authorised Signatory List of the Trustees – signed by a Director or the Company Secretary of the Trustees

Including samples of all signatures and the details of any signing protocol

7. FINANCIAL INSTITUTIONS / INTERMEDIARIES

Designated Bodies, "DB"

7.1 Confirmation of regulated status

Confirmation of membership, authorization or licensing with appropriate regulatory body in a Low Risk Jurisdiction, along with details of the regulatory body, including web address.

7.2 Authorised Signatory List – signed by a Director or the Company Secretary

Including samples of all signatures and the details of any signing protocol

7.3 Where applicable, confirmation that the DB is investing and is allowed to invest as principal for its own account.

N.B. When the DB invests as nominee, please refer to Section 7.4

7.4 Additional documents when the DB invests as Nominee

- (1) Written confirmation ("Letter of Comfort") that the DB complies with appropriate AML /CFT regulation with regard to verifying identity and residence of the beneficial owners. The letter should include;
 - a. Details of the AML/CFT regulations that the DB complies with;
 - b. Undertaking in writing that the DB will immediately provide its AML/CFT due diligence files to the Administrator and/or to the competent authority in the Administrator's jurisdiction upon request and to the extent permitted by law in the DB's jurisdiction
- (2) In case the DB is located in a jurisdiction that is not a Low Risk Jurisdiction, the LoC shall include a list of all the natural persons who are the UBOs of 10%+ of the monies invested, along with their personal details: official full name, residential address, place and date of birth and nationality. The administrator shall also undertake to inform the Administrator, on a six-monthly basis, of any relevant changes:
- (3) In case the investor is a subsidiary of a DB regulated in a Low Risk Jurisdiction but not itself regulated, the confirmations required under this section shall be made by the regulated DB on

behalf of the relevant subsidiary and include a confirmation that the subsidiary complies with the regulated DB's AML / CFT procedures and policies. Evidence should be provided that the investor is a subsidiary of the regulated DB (in the form of a signed structure chart or other written confirmation);

SOURCE OF WEALTH DECLARATION

To be returned with the subscription form / stock transfer form

In the event that there is more than 1 investor or ultimate beneficial owner a separate sheet must be completed for each.

Name of investor / Ultimate Beneficial Owner: _____

I provide the following details in relation to the source of wealth (i.e. the economic activity which generated your total net worth):

- Employment: please provide details on i) job title(s)/function(s) held; ii) name(s) of employer(s); and iii) length of employment.
- Self-employed: details of the nature of the employment / business (including commencement of the self-employed activity).
- Business owner: details of the nature of the business (including date when you started or the acquired the business).
- Inheritance.
- Other (please provide a detailed description).

Consent is hereby given to the fund and/or the administrator to disclose this transaction to those institutions which are legally entitled to receive the information contained herein.

Individual self-certification form

This self-certification form (the 'Form') must be completed by all individual shareholders.

The Fund is obliged under the US IGA as well as by agreements to give effect to the Common Reporting Standards (CRS), to collect certain information from all shareholders to determine their tax status.

Please note that Apex House Fund Services (Netherlands) B.V. (Apex), on behalf of the Fund, is obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant IGA's, applicable regulations and guidance notes.

If any of the information below regarding either your tax residency or classification changes in the future you are obliged to notify Apex of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

In situations where there are joint shareholders each is required to complete a separate Form, along with any power of attorney (if appointed), on behalf of the shareholder(s).

Section 1: Account Holder Identification

Account Holder Name	
Date of Birth (dd/mm/yyyy)	
Place and Country of Birth	
Country of Citizenship	
Permanent Residential Address (street, apt or suite no, or rural route no) <i>Do not use a P.O. box or in-care of address.</i>	
City or town, state or province (include postal code where appropriate)	
Country	
Mailing Address (if different) (street, apt or suite no, or rural route no) <i>Do not use a P.O. box or in-care of address.</i>	
City or town, state or province (include postal code where appropriate)	
Country	

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

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

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

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

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

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

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

I hereby confirm that I am, for tax purposes, resident in the following country/ies and my tax identification number (or country equivalent) applicable for each country is detailed below.

Country / Countries of tax residence	Tax identification number type	Tax identification number

Please indicate “not applicable” if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent.

Please provide an explanation in circumstances where a tax identification number cannot be provided.

Section 4: Declaration and Undertaking

I declare the information provided in this form is, to the best of my knowledge, accurate and complete. I undertake to notify Apex immediately and provide an updated self-certification form within 30 days should there be a change of circumstance which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

Signature: _____

Date (dd/mm/yyyy): _____

Print Name: _____

Entity self-certification form

This self-certification form (the 'Form') is to be completed by all legal entities including, for this purpose, companies, partnerships, trusts and foundations.

The Fund is obliged under the US IGA, , as well as by agreements to give effect to the Common Reporting Standards (CRS), to collect certain information from all shareholders to determine their tax status.

Please note that Apex House Fund Services (Netherlands) B.V. (Apex) on behalf of the Fund, is obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant IGA's, applicable regulations and guidance notes.

If any of the information below regarding either your tax residency or classification changes in the future you are obliged to notify Apex of these changes promptly. If you have any questions about how to complete this form, please contact your tax advisor.

Part I – General

Section 1: Account Holder Identification

Legal Name of Entity Branch	
Country of Organisation or Incorporation	
Current Residence or Registered Address: (street, apt or suite no, or rural route no) <i>Do not use a P.O. box or in-care of address</i>	
City or town, state or province (include postal code where appropriate)	
Country	
Mailing Address (if different): (street, apt or suite no, or rural route no) <i>Do not use a P.O. box or in-care of address</i>	
City or town, state or province (include postal code where appropriate)	
Country	

PART II: US IGA

Section 2: U.S. Persons

Please tick 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:

- (b) The entity is a U.S. Person that is not a Specified U.S. Person. Indicate exemption¹:

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

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

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

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

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

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

(if registration in progress indicate so)

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

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

Sponsoring Entity's Name:

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

Sponsoring Entity's GIIN:

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

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

Sponsoring Entity's Name:
Sponsoring Entity's GIIN:
Sponsored Entity's GIIN:

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

Trustee's Name:
Trustee's Name GIIN:

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

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

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

- (a) The Entity is an **Exempt Beneficial Owner**² Indicate status:

- (b) The Entity is an **Active Non-Financial Foreign Entity**³ (including an Excepted NFFE). Indicate qualifying criteria (see Exhibit A):

- (c) The Entity is a **Direct Reporting NFFE**⁴, please provide the Entity's GIIN:

- (d) The Entity is a **Sponsored Direct Reporting NFFE**⁵, please provide the Sponsoring Entity's name and GIIN.

Sponsoring Entity's Name:
Sponsoring Entity's GIIN:
Sponsored Entity's GIIN:

- (e) The Entity is a **Passive Non-Financial Foreign Entity**.⁶

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

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

³ See definition of *Active Non-Financial Foreign Entity* in Exhibit A

⁴ See *US Treasury FATCA Regulations, 26 CFR 1.1472-1 (c) (3)*

⁵ See *US Treasury FATCA Regulations, 26 CFR 1.1472-1 (c) (5)*

⁶ See definition of *Passive Non-Financial Foreign Entity* in Exhibit A

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

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

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

Full Name	Full residence address	Tax reference type and number

OR

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

Please indicate the name of any *Controlling Person(s)*⁸:

Full Name of any Controlling Person(s) and Beneficial Owners

Please complete Part IV below providing details of any ultimate Controlling Persons and Beneficial Owners who are natural persons.

PART III: Common Reporting Standard

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

Please indicate the Entity's place of tax residence (if resident in more than one country please detail all countries and associated tax reference number type and number). For the purpose of the Common Reporting Standard (CRS), all matters in connection with residence are determined in accordance with the CRS and its Commentaries. If an entity has no residence for tax purposes, please indicate the jurisdiction in which its place of effective management is situated. Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent, and indicate the reason below.

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

⁸ See definition of *Controlling Person(s)* in Exhibit A.

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

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

Section 5: CRS Classification

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

5.1 If the entity is a *Financial Institution*⁹, please tick this box.

Specify the type of Financial Institution below¹⁰:

Reporting Financial Institution under CRS (Please note this classification only applies to a Financial Institution in a CRS Participating Jurisdiction).

OR

Non-Reporting Financial Institution under (Please note this classification only applies to a Financial Institution in a CRS Participating Jurisdiction). Specify the type of Non-Reporting Financial Institution below:

- Governmental Entity
- International Organization
- Central Bank
- Broad Participation Retirement Fund
- Narrow Participation Retirement Fund
- Pension Fund of a Governmental Entity, International Organization, or Central Bank
- Exempt Collective Investment Vehicle
- Trust whose trustee reports all required information with respect to all CRS Reportable Accounts
- Qualified Credit Card Issuer

Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law:

OR

Financial Institution resident in a Non-Participating Jurisdiction¹¹ under CRS. Specify the type of Financial Institution resident in a Non-Participating Jurisdiction below:

⁹ See definition of *Financial Institution* in Exhibit B.

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

¹¹ See definition of *Non-Participating Jurisdiction* in Exhibit B.

- (a) Investment Entity and managed by another Financial Institution where a controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange and subject to disclosure requirements or is a majority owned subsidiary of such company ¹².
- (b) Investment Entity managed by another Financial Institution (other than (a) above):

Note: if you are either:

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

you may apply the Controlling Persons test of a legal person as per the Controlling Person definition in Exhibit B, and where simplified due diligence procedures are permitted to be applied by the Financial Institution under the applicable AML regime¹³ in relation to the Account Holder and its Controlling Persons, no further information is required.

If you have ticked the box for 5.1 (b) and neither of the exemptions under a. and b. above applies, please indicate the name of the Controlling Person(s)/ Beneficial Owners in the table below.

Full Name of any Controlling Person(s) and Beneficial Owners <i>(must not be left blank)</i>

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

- (c) Other Investment Entity (other than (a) or (b) above);
- (d) Other Financial Institution, including a Depository Financial Institution, Custodial Institution, or Specified Insurance Company.

5.2 If the entity is an *Active Non-Financial Entity* ("NFE") please tick this box.

Specify the type of NFE below:

Corporation that is regularly traded or a related entity of a regularly traded corporation.

Provide the name of the stock exchange where traded:

If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation:

Governmental Entity, International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing

Other Active Non-Financial Foreign Entity¹⁴. Indicate qualifying criteria (see Exhibit B):

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

¹³ Please contact the Financial Institution to confirm whether simplified due diligence procedures under the Cayman Islands AML regime may apply to you as and Account Holder (e.g. by being a regulated pension fund in an approved jurisdiction).

¹⁴ See definition of *Active Non-Financial Entity* in Exhibit B.

5.3 If the entity is a *Passive Non-Financial Entity* please tick this box.¹⁵

If you have ticked this box, please indicate the name of the *Controlling Person(s)* and Beneficial Owners. Please refer to the definition of Controlling Person in Exhibit B.

Full Name of any Controlling Person(s) and Beneficial Owners (<i>must not be left blank</i>)

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

Entity Declaration and Undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

Authorised Signature: _____ **Date (dd/mm/yyyy):** _____

Position/title: _____

Authorised Signature: _____ **Date (dd/mm/yyyy):** _____

Position/title: _____

¹⁵ Please see the definition of *Passive Non-Financial Entity* in Exhibit B.

PART IV: Controlling Persons and Beneficial Owners
(please complete for each Controlling Person and Beneficial Owner)

Section 6: Identification of a Controlling Person and Beneficial Owner

6.1 Name of Controlling Person or Beneficial Owner:

Family Name or Surname(s): _____
First or Given Name: _____
Middle Name(s): _____

6.2 Current Residence Address:

Line 1 (e.g. House/Apt/Suite Name, Number, Street): _____
Line 2 (e.g. Town/City/Province/County/State): _____
Country: _____
Postal Code/ZIP Code: _____

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

Line 1 (e.g. House/Apt/Suite Name, Number, Street): _____
Line 2 (e.g. Town/City/Province/County/State): _____
Country: _____
Postal Code/ZIP Code: _____

6.4 Date of birth¹⁶: (dd/mm/yyyy) _____

¹⁶ The Controlling Person's and/or Beneficial Owner's date of birth is not required to be collected if the Controlling Person and/or Beneficial Owner is not a Reportable Jurisdiction Person.

6.5 Place of birth¹⁷:

Town or City of Birth _____
Country of Birth _____

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

Legal name of **Entity 1** _____
Legal name of **Entity 2** _____
Legal name of **Entity 3** _____

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

Please complete the following table indicating:

- (i) where the Controlling Person or Beneficial Owner is tax resident;
- (ii) the Controlling Person’s or Beneficial Owner’s TIN for each jurisdiction indicated¹⁸; and,
- (iii) if the Controlling Person or Beneficial Owner is a tax resident in a jurisdiction that is a Reportable Jurisdiction(s) then please also complete **Section 8 “Type of Controlling Person/Beneficial Owner”**.

If the Controlling Person or Beneficial Owner is tax resident in more than three jurisdictions, please use a separate sheet

	Jurisdictions of tax residency	Tax reference number type	Tax reference number (e.g. TIN)
1			
2			
3			

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

Section 8: Type of Controlling Person / Beneficial Owner

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

Please provide the Controlling Person's Status by ticking the appropriate box.	Entity 1	Entity 2	Entity 3
a. Controlling Person of a legal person – control by ownership			
b. Controlling Person of a legal person – control by other means			
c. Controlling Person of a legal person – senior managing official			
d. Controlling Person of a trust – settlor			

¹⁷ The Controlling Person’s and/or Beneficial Owner place of birth is not required to be collected if the Controlling Person and/or Beneficial Owner is not a Reportable Jurisdiction Person.

¹⁸ The Controlling Person’s and or Beneficial Owner’s TIN is not required to be collected if the Controlling Person and/or the Beneficial Owner is not a Reportable Jurisdiction Person.

Please provide the Controlling Person's Status by ticking the appropriate box.	Entity 1	Entity 2	Entity 3
e. Controlling Person of a trust – <i>trustee</i>			
f. Controlling Person of a trust – <i>protector</i>			
g. Controlling Person of a trust – <i>beneficiary</i>			
h. Controlling Person of a trust – <i>other</i>			
i. Controlling Person of a legal arrangement (non-trust) – <i>settlor-equivalent</i>			
j. Controlling Person of a legal arrangement (non-trust) – <i>trustee-equivalent</i>			
k. Controlling Person of a legal arrangement (non-trust) – <i>protector-equivalent</i>			
l. Controlling Person of a legal arrangement (non-trust) – <i>beneficiary-equivalent</i>			
m. Controlling Person of a legal arrangement (non-trust) – <i>other-equivalent</i>			

Controlling Person Declaration and Undertakings

I acknowledge that the information contained in this form and information regarding the Controlling Person / Beneficial Owner and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another jurisdiction or countries in which [I/the Controlling Person / Beneficial Owner] may be tax resident pursuant to international agreements to exchange financial account information.

I certify that I am the Controlling Person / Beneficial Owner, or am authorised to sign for the Controlling Person / Beneficial Owner, of all the account(s) held by the entity Account Holder to which this form relates; or I am authorised by the Account Holder to make this declaration.

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

I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.

I undertake to advise the recipient within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part IV of this form or causes the information contained herein to become incorrect, and to provide the recipient with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature: _____

Print name: _____

Date: _____

Note: If you are not the Controlling Person / Beneficial Owner, please indicate the capacity in which you are signing the form. If signing under a power of attorney or other equivalent written authorisation, on behalf of the Controlling Person/Beneficial Owner, please also attach a certified copy of the power of attorney or written authorisation.

Capacity: _____

EXHIBIT A
US IGA DEFINITIONS

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

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

- (a) Less than 50 percent of the NFFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
- (c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (i) The NFFE is an “excepted NFFE” as described in relevant U.S. Treasury Regulations; or

- (j) The NFFE meets all of the following requirements:
- i) It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - ii) It is exempt from income tax in its country of residence;
 - iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) The applicable laws of the Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
 - v) The applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the Entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the Entity's jurisdiction of residence or any political subdivision thereof.

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

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

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons¹⁹:

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest²⁰ in a legal person; and
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

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

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

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

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

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

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

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

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

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

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

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

- (a) a corporation the stock of which is regularly traded on established securities markets;
- (b) any corporation that is a member of the same expanded affiliated group;
- (c) the United States or any wholly owned agency or instrumentality thereof;
- (d) any State of the United States, any U.S. Territory, any political subdivision or wholly owned agency or instrumentality of any one or more of the foregoing;
- (e) any organization exempt from taxation under section 501 (a) of the Internal Revenue Code (the "Code") or certain individual retirement plans defined in section 7701(a)(37) of the Code;

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

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

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

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

EXHIBIT B
CRS DEFINITIONS

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

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

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

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

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons²¹:

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest²² in a legal person; and
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

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

- (a) **Custodial Institution** means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (b) **Depository Institution** means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (c) **Investment Entity** means any entity:

(A) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- ii) individual and collective portfolio management; or
- iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or

(B) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (A) of this definition.

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

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

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

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

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

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

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

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

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

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

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

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

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



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