

Investor Account Opening Form

Important Account Opening Information

This duly signed Account Opening Form together with full Anti-Money Laundering (“AML”) Due Diligence Documentation (as per Appendix 2) and a valid signed FATCA/CRS forms are required before an account can be opened. The original signed Account Opening Form together with original signature list (if applicable) and supporting copy bank statement must be returned to the Administrator’s address to complete the account registration process.

Once a signed Account Opening Form and full **AML Due Diligence Documentation** is received, processed and approved, an account will be opened for the applicant and the Administrator will send the account number confirmation to the authorised contact(s) upon which you can then place dealing instructions. The account number must be specified 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. Please note this may take up to 5 Business Days. Any subscription deal received as part of the account opening form 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).

This Account Opening Form must be posted, emailed or faxed (in which case the original Account Opening Form and supporting documentation (where required) must then also be forwarded by post) to the Administrator. Please see the contact details on page 2.

Investor Account Opening Form Guide

Section 1: Registration Details (this section must be completed)	3
Section 2: Contact Details (if applicable)	4
Section 3: Bank Details (this section must be completed).....	5
Section 4: Investor AML Due Diligence Information (section must be completed by all applicants)	6
Section 5: Distribution / Dividend Option (this section must be completed).....	10
Section 6: Agent Information (if applicable).....	11
Section 7: Investor Tax Residency (this section must be completed).....	12
Section 8: FATCA & CRS (this section must be completed by all applicants)	17
Section 9: Representations and Warranties (this section must be completed by all applicants)	29
Section 10: Appendices	39
Appendix 1 - Dealing Procedure	39
Appendix 2 – Investor AML Due Diligence Documentation Requirements	40
Appendix 3 - Data Protection	56

Defined terms used in this Account Opening Form has the meaning prescribed in the Prospectus. In the event of any discrepancy between the Prospectus and the Account Opening Forms, the Account Opening Forms shall prevail.

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

Investor Account Opening Form

Administrator Details

Postal Address

Northern Trust International Fund Administration Services (Ireland) Limited
2nd Floor, Block A, City East Plaza, Towlerton, Ballysimon, Limerick, V94 X2N9, Ireland

Registered Address

Northern Trust International Fund Administration Services (Ireland) Limited
George’s Court, 54-62 Townsend Street, Dublin 2, D02 R156, Ireland

Telephone: +353 1 434 5122

Fax : + 353 1 553 9414

Queries Email: Maplebrown_ta@ntrs.com

PDF Email: Maple-BrownAbbottTAInstructions@ntrs.com

Key Investor Information Document (KIID)

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 the KIID are available at the Investment Manager’s website www.maple-brownabbott.com.au

Data Protection

Your personal information will be handled by the Administrator or its duly appointed delegates as Data Processor for the Company 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 Company’s Prospectus for further details.



Investor Account Opening Form

Section 1: Registration Details (this section must be completed)

A) Individual/Joint Shareholders

Shareholder 1	Shareholder 2
First Name* <input type="text"/>	First Name <input type="text"/>
Family Name* <input type="text"/>	Family Name <input type="text"/>
Date of Birth* <input type="text"/>	Date of Birth <input type="text"/>
Registered Address -Street 1* <input type="text"/>	Registered Address -Street 1 <input type="text"/>
Street 2* <input type="text"/>	Street 2 <input type="text"/>
Town/Country/Postcode* <input type="text"/>	Town/Country/Postcode <input type="text"/>
Contact Telephone Number * <input type="text"/>	Contact Telephone Number <input type="text"/>
Occupation/Business Activity* <input type="text"/>	Occupation/Business Activity <input type="text"/>

Shareholder 3	Shareholder 4
First Name <input type="text"/>	First Name <input type="text"/>
Family Name <input type="text"/>	Family Name <input type="text"/>
Date of Birth <input type="text"/>	Date of Birth <input type="text"/>
Registered Address -Street 1 <input type="text"/>	Registered Address -Street 1 <input type="text"/>
Street 2 <input type="text"/>	Street 2 <input type="text"/>
Town/Country/Postcode <input type="text"/>	Town/Country/Postcode <input type="text"/>
Contact Telephone Number <input type="text"/>	Contact Telephone Number <input type="text"/>
Occupation/Business Activity <input type="text"/>	Occupation/Business Activity <input type="text"/>

Mailing address (if different from the address of the first named holder)

Investor Account Opening Form

B) Individual/Joint Shareholders

Registered Account Name* (including Designation where applicable):

Registered Address - Street 1*

Street 2*

Town/Country/Postcode*

Contact Telephone Number*

Country of Incorporation*

Occupation/Business Activity*

Mailing address (if different from the address of the first named holder)

Existing/ Related Account Number (If applicable):

** 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.*

Section 2: Contact Details (if applicable)

You may elect the method of communication (other than the account confirmation email), as set out below. If no election is made, communications will be via email. SWIFT communication will be issued where possible.

An email address must be provided for the account confirmation email which will contain the account number required to place transactions.

Email, Postal Address, Fax Or Swift Code	Account Opening Confirmation	Contract Note	Statements	SWIFT



Investor Account Opening Form

Section 3: Bank Details (this section must be completed)

Important information regarding bank accounts for subscriptions and redemptions

Third party payments are not permitted for redemptions. Please confirm the details of the bank accounts from which and to which payments will be made below.

A copy of a recent bank statement (no more than 6 months old) or a banker’s reference, must accompany the application to evidence the bank account details provided for subscriptions and redemption payments are for a bank account in the registered account name. 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 one of the joint bank account holders will not be a registered holder of Shares in the Company.

Failure to provide all bank account information and documentation requested as part of this application may result in a delay in setting up the account and subscribing to the Company.

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

BANK ACCOUNT DETAILS FROM WHICH SUBSCRIPTIONS WILL BE PAID

BANK ACCOUNT DETAILS FOR SETTLEMENT OF REDEMPTION (AND DIVIDEND/DISTRIBUTION PROCEEDS IF APPLICABLE)

BENEFICIARY BANK INFORMATION

Name of Bank		
A/c Name		
Address of Bank		
A/c Number		
Sort Code		
IBAN:		
Swift Code /ABA		Reference Code:

Investor Account Opening Form

CORRESPONDENT BANK INFORMATION

Note: Required if payment currency differs to bank account residency or if your bank account does not support multi-currency payments.

Correspondent Bank Name	
Correspondent BIC/SWIFT Code/Sort Code/ABA Code	
Correspondent A/c Name	
Correspondent Account Number / IBAN	
Correspondent Bank Address	

A request to change bank account details MUST BE MADE IN WRITING TO THE ADMINSTRATOR AND MUST BE ACCOMPANIED BY a bank statement or banker's reference to evidence the new bank account details provided are for a bank account registered account name

Section 4: Investor AML Due Diligence Information (section must be completed by all applicants)

Due Diligence Information - Purpose of the Investment

Part I

- A. For natural persons and legal persons investing in their own name for their own benefit. This information is required to meet our AML obligations under the current AML legislation in Ireland and will be used solely for those purposes.

What is the expected annual subscription to the Company? _____

How frequent do you expect to trade in the Company (please tick)?

☐ Once-Off Subscription ☐ Once a Month ☐ Once a Quarter ☐ Year

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

Please indicate the term of your investment (please tick):

☐ 3-5 years ☐ 5-10 years ☐ 10+ years



Investor Account Opening Form

Natural Persons only:

Source of wealth (activities that generated total net worth): _____

**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.)*

Source of funds (activities that generated transaction funding): _____

**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).*

B. For Institutional investor/legal entity investing as part of their 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

Due Diligence Documentation- Investor Type

Part II

Please tick investor type below (please note, investor type indicates the documents/ confirmations required to open account as per Appendix 2):

☐ Private/ Unlisted Company

☐ Charities

☐ Partnership

☐ Trusts/ Foundations

☐ Listed Company

☐ Collective Investment Scheme/Fund

☐ Subsidiary of a Listed Company

☐ School, college or university

☐ Regulated Credit or Financial Institution

☐ Pension Schemes/Employee Benefit Plans

☐ Nominee Company

☐ Trade Unions

☐ Government Body or Public Authority

☐ Church

☐ Individual

☐ Other

Occupation/Business Activity: _____

Are you, or any beneficial owners, a Politically Exposed Person?

☐ Yes

☐ No

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



Investor Account Opening Form

Due Diligence Documentation- Leverage Across Investments

I hereby authorize 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.

I hereby authorize 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 Documentation- Ultimate Beneficial Owner

Please complete the relevant section to your entity type.

Corporate 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.

*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. ☐

Investor Account Opening Form

Related Person Detail

Full names of all Related Persons:

- 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 the below:

Name	Address	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 1 _____ Print Name_____ Date_____

Signature 2 _____ Print Name_____ Date_____

Investor Account Opening Form

Section 5: Distribution / Dividend Option (this section must be completed)

I/We would like our distribution (if applicable):

Re-invested ☐

Paid by Cash ☐

Distributions paid by Cash will be paid to the account specified above unless you enter alternative banking details below. **If no option is elected, dividend payments will be reinvested.**

If redemptions are to be paid to an alternative bank account, a copy of a recent bank statement (no more than 6 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

Note: Required if payment currency differs to bank account residency or if your bank account does not support multi-currency payments.

Correspondent Bank Name	
Correspondent BIC /SWIFT Code/Sort Code/ABA Code	
Correspondent A/c Name	
Correspondent Account Number / IBAN	
Correspondent Bank Address	

NOTE: NO THIRD PARTY PAYMENTS ARE PERMITTED FOR REDEMPTIONS



Investor Account Opening Form

Section 6: Agent Information (if applicable)

Agent Name

Agent Address

Contact Name

Contact Telephone Number

Contact Fax Number

VAT Registration Number

Regulator

Regulator Approval Number

Agents Stamp

Agency Number

Commission Terms agreed with the Company Promoter



Investor Account Opening Form

Section 7: Investor Tax Residency (this section must be completed)

PLEASE TICK (✓) THE RELEVANT BOX

- | | |
|--|--------------------------|
| A) Non-U.S. taxpayer | <input type="checkbox"/> |
| B) U.S. Taxpayer* | <input type="checkbox"/> |
| C) One or more joint applicants is a U.S. taxpayer | <input type="checkbox"/> |
| D) Non-U.S. Taxpayer holding shares on behalf of a U.S. taxpayer | <input type="checkbox"/> |

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).

*“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.

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 Company, 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.



Investor Account Opening Form

Declaration of exempt Irish resident entities

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

It is important to note that this declaration shall apply in respect of any subsequent acquisitions of Shares. You must notify us immediately if this declaration is no longer true and correct.

- 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)*

- ☐ a pension scheme;
- ☐ a company carrying on life business within the meaning of section 706 TCA 1997;
- ☐ an investment undertaking;
- ☐ an investment limited partnership;
- ☐ a special investment scheme;
- ☐ a unit trust to which section 731(5)(a) TCA 1997 applies;
- ☐ a charity being a person referred to in section 739D(6)(f)(i) TCA 1997 (see further requirements for a charity below);
- ☐ a qualifying management company;
- ☐ 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);
- ☐ a PRSA Administrator (see further requirements for a PRSA Administrator below);
- ☐ a credit union within the meaning of section 2 of the Credit Union Act 1997.

Additional requirements where the declaration is completed on behalf of a charity

- I also declare that at the time of making this declaration, the Shares in respect of which this declaration is made are held for charitable purposes only and
 - form part of the assets of a body of persons or trust treated by the Irish Revenue Commissioners as a body or trust established for charitable purposes only, or
 - are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the 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
 - are assets of *an approved retirement fund/an approved minimum retirement fund or a PRSA, and
 - are managed by the Declarant for the individual named below who is beneficially entitled to the Shares.



Investor Account Opening Form

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

* Delete as appropriate

Name of applicant: _____

Irish tax reference number of applicant: _____

Authorised signatory (declarant): _____

Capacity in which declaration is made: _____

Authorised signatory (declarant): _____

Capacity in which declaration is made: _____

Date: (dd/mm/yyyy) _____

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 share.
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



Investor Account Opening Form

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, shall apply in respect of any subsequent acquisitions of Shares. You must notify us immediately if this declaration (in whole or in part) is no longer true and correct. 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

Name and address of applicant: _____

Signature of applicant or authorised signatory (declarant) _____

Capacity of authorised signatory (if applicable): _____

Date: (dd/mm/yyyy) _____

Joint Applicants:

Names: _____ Signatures: _____



Investor Account Opening Form

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

The Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 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 Company 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). Therefore any individual, company or any unincorporated body of persons which are an Irish resident or ordinarily Irish resident must provide the following additional information:

Tax Identification Number (TIN) / PPS Number (if applicable)	
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Any *one* of the following additional documents is required to verify the TIN or PPS Number (either a copy or 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

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 it's duly appointed delegates as Data Processor for the Company 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.

¹ Where 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.



Investor Account Opening Form

Section 8: FATCA & CRS (this section must be completed by all applicants)

Entity Self-Certification for FATCA and CRS

Instructions for completion and Data Protection notice.

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

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

(Mandatory fields are marked with an *)

*Section 1: Account Holder Identification

*Account holder Name ("the entity": _____

Country of Incorporation or Organisation: _____

*Current (Resident or Registered) Address:

Number: _____ Street: _____

City, town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____



Investor Account Opening Form

Mailing address (if different from above):

Number: _____ Street: _____

City, town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

*Section 2: FATCA Declaration:

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

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

U.S. TIN: _____

☐

Or

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

☐

Or

- c) The Entity is a **U.S. 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)*

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

- I. 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: _____

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.



Investor Account Opening Form

- II. **The Entity is an Exempt Beneficial Owner,** ☐

Please **tick** and confirm the category of Exempt Beneficial Owner;

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

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

Indicate exemption: _____

- IV. **The Entity is a Non-Participating Foreign Financial Institution** ☐

- V. **The Entity is an Excepted Foreign Financial Institution** ☐

Indicate exemption: _____

- VI. **The Entity is a Trustee Documented Trust.** ☐

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)** ☐

- II. **Passive (NFFE)** ☐

a) **Passive (NFFE) with no Controlling Persons that are specified U.S Persons.**

b) **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



Investor Account Opening Form

*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** 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)



Investor Account Opening Form

*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“2

☐ ***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

III. ***Non-Reporting Financial Institution under CRS.*** ☐

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:



Investor Account Opening Form

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 ☐
- V. **Active NFE – other** than those listed in I, II, III or IV above. ☐
(for example a start-up NFE or a non-profit NFE)
- VI. **Passive NFE** – (if this box is ticked, please also complete Section 6.1 below and indicate the name of all natural Controlling Person(s) of the Entity and complete a separate Individual Self- Certification Form for each of your Controlling Person(s) ☐



Investor Account Opening Form

Section 6: Controlling Persons

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

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

For further information on Identification requirements under CRS for Controlling Persons, see the Commentary to Section VIII of the CRS Standard.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

6.1 Controlling Person(s) of the Account Holder:

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

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

I.	
II.	
III.	

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

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



Investor Account Opening Form

*Section 7: Declarations and Undertakings

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

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

I/We on behalf of the Entity undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstance (for guidance refer to Irish Revenue or OECD website) occurs which causes any of the information contained in this form to be incorrect.

*Authorised Signature(s):

*Print Name(s):

*Capacity in which declaration is made:

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



Investor Account Opening Form

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

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

(Mandatory fields are marked with an *)

*Section 1: Account Holder/Controlling Person Identification

*Account Holder / Controlling Person Name: _____

*Current Residential Address:

Number: _____ Street: _____

City, Town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Mailing address (if different from above):

Number: _____ Street: _____

City, Town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____



Investor Account Opening Form

***Place and Date of Birth**

*Town or City of Birth: _____ *Country of Birth: _____

*Date of Birth: _____

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

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

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

OR

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

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

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

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

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

- a) You are tax resident in a Jurisdiction that does not issue a (TIN), **Or**,
 b) You are 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)*



Investor Account Opening Form

*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	Please Tick	Entity Name
Controlling Person of a legal person – control by ownership		
Controlling Person of a legal person – control by other means		
Controlling Person of a legal person – senior managing official		
Controlling Person of a trust – settlor		
Controlling Person of a trust – trustee		
Controlling Person of a trust – protector		
Controlling Person of a trust – beneficiary		
Controlling Person of a trust – other		
Controlling Person of a legal arrangement (non-trust) – settlor-equivalent		
Controlling Person of a legal arrangement (non-trust) – trustee-equivalent		
Controlling Person of a legal arrangement (non-trust) – protector-equivalent		
Controlling Person of a legal arrangement (non-trust) – beneficiary equivalent		
Controlling Person of a legal arrangement (non-trust) – other-equivalent		



Investor Account Opening Form

*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: _____

*Print Name: _____

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

*Capacity (if Controlling Person): _____



Investor Account Opening Form

Section 9: Representations and Warranties (this section must be completed by all applicants)

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

- I/We confirm that I am/we are 18 years of age or over (only relevant to non-corporate investors).
- 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 Company (if any), 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. In addition, 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 (the “KIID”) has been supplied to me/us.
- I/We confirm that I/we have regular access to the internet and consider it to be an appropriate medium for accessing the KIID. I/We acknowledge that I/we have been offered the choice of receiving the KIID on paper and in electronic form by means of a website and hereby specifically consent to receiving the KIID in electronic form by way of accessing the latest version of the document online at www.maple-brownabbott.com.au (or such other website address as may be notified to me/us from time to time). The KIID will be available in the “Key Investor Information” section of the website and I/we hereby confirm that I/we have also been notified electronically of this website address and the place where on the website the KIID can be accessed. I/ We hereby acknowledge that I/we have received or accessed, by electronic means, the KIID. I/We also consent to accessing the KIID by electronic means before making any subsequent and/or future subscriptions for Shares in any share class and/or sub-fund.
- 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 Company and apply to be entered in the register of Shareholders as the holder/holders of the Shares issued in relation to this application.
- 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 Company has the discretion to determine that these charges should be borne by the Company or the relevant Sub-Fund.
- I/We warrant that I am/we are duly authorised to sign this Application Form and to subscribe for or redeem the Shares in the Company. 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 current Prospectus and the most recent annual or semi-annual report (if available) thereto.
- I/We certify that I/we are eligible to invest in the Company 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 Company 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 Company. 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.
- I/We agree to notify the Company 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 is/are no longer accurate and complete in all respects and agree immediately to take such action as the Company may direct, including where appropriate, redemption of my/our entire holding.



Investor Account Opening Form

- I/We agree to indemnify the Administrator, on its own behalf and as agent of the Company and agree to keep the Administrator and the Company 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.
- 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 Company.
- 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.
- I/We acknowledge the right of the Company at any time to require the mandatory redemption of Shares in the circumstances provided for in the Prospectus.
- Please **tick (✓)** as appropriate:
 - (a) ☐ I am a U.S. Person (as defined in the Prospectus) and have completed the Account Opening Form for applicants who are U.S. Persons; or
 - (b) ☐ 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.

In particular: (a) I/we understand that the Company 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 or

to or for the benefit of, directly or indirectly, any U.S. Person; (b) I am not/none of us is a U.S. Person; and (c) I am not/none of us is acquiring the Shares for the account or benefit, directly or indirectly, of any U.S. Person or with a view to their offer, sale or transfer within the United States or to or for the account or benefit, directly or indirectly, of any U.S. Person.

- 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 Company 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.



Investor Account Opening Form

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”.

The investor is not (unless it has otherwise so disclosed in writing to Fund) (i) a “benefit plan investor” (including an individual retirement account (“IRA”)) within the meaning of Section 3(42) of the U.S. Employee Retirement Income Security Act of 1974, as amended (“ERISA”), (ii) investing assets allocated to an entity or an insurance company general or separate account or other account, deemed to be holding “plan assets” within the meaning of ERISA or Section 4975 of the U.S. Internal Revenue Code of 1986, as amended from time to time (the “Code”) or (iii) a “governmental plan” within the meaning of Section 3(32) of ERISA, a “foreign plan” or another plan or retirement arrangement that is not subject to Part 4 of Subtitle B of Title I of ERISA or with respect to which Section 4975 of the Code does not apply. An Investor described in either of clauses (i) or (ii) hereof is referred to herein as an “ERISA Investor.” An investor described in clause (iii) of this paragraph is referred to herein as a “Plan Investor.”

- If the investor is an ERISA Investor or Plan Investor, then (i) it has been informed of and understands the investment objectives and policies of, and the investment strategies that may be pursued by, the Fund; (ii) it is aware of the provisions of Section 404 of ERISA or similar law applicable to the investor (“Similar Law”) relating to fiduciary duties, including, if applicable, the requirement for diversifying the investments of an employee benefit plan subject to ERISA; (iii) it has given appropriate consideration to the facts and circumstances relevant to the investment by such ERISA Investor or Plan Investor in the Fund and has determined that such investment is reasonably designed, as part of such ERISA Investor’s or Plan Investor’s portfolio of investments, to further the purposes of the relevant plan(s); (iv) its acquisition, and subsequent holding of, and subsequent disposition, of Shares is consistent with the requirements of Section 404 of ERISA or Similar Law; (v) it understands that current income will not be a primary objective of the Fund; (vi) its acquisition, and subsequent holding and subsequent disposition, of the Shares is not a “prohibited transaction” within the meaning of Section 406 of ERISA or Section 4975 of the Code, or its equivalent under Similar Law, or an exemption or its equivalent exists for any such prohibited transaction; (vii) its investment in the Fund is permissible under the documents governing the investment of its plan assets and under ERISA or Similar Law; (viii) its decision to invest in the Fund was made by fiduciaries independent of (A) the Company, (B) any affiliate of the Company, (C) the Investment Manager, and (D) any affiliate of the Investment Manager, and such independent fiduciaries have concluded, after consideration of their fiduciary duties under applicable law, that the investment of assets of such ERISA Investor or Plan Investor in the Fund is prudent; and (ix) it is not relying and has not relied on (A) the Company, (B) any affiliate of the Company, (C) the Investment Manager, or (D) any affiliate of the Investment Manager, for any evaluation or other investment advice in respect of the advisability of an investment in the Fund in light of the plan’s assets, cash needs, investment policies or strategy, overall portfolio composition or plan for diversification of assets.



Investor Account Opening Form

➤ **Benefit Plan Investor.**

1. Please indicate whether the investor is, or is acting on behalf of, a “Benefit Plan Investor.”

☐ **Yes**

☐ **No**

A “Benefit Plan Investor” is defined in Section 3(42) of ERISA, and applicable regulations of the Department of Labor (together, the “Plan Asset Rules”). Under the Plan Asset Rules, a Benefit Plan Investor is: (i) an employee benefit plan which is subject to Part 4 of Subtitle B of Title I of ERISA, such as a U.S. private sector employee pension or welfare benefit plan, including a union-sponsored or “Taft-Hartley” plan (an “ERISA Plan”) and a church plan that has elected to be subject to ERISA; (ii) a plan subject to Section 4975 of the Code, such as a Keogh plan covering only partners or other self-employed individuals or an IRA (a “Qualified Plan”); or (iii) an entity which is deemed to hold the “plan assets” of investing ERISA Plans or Qualified Plans pursuant to the Plan Asset Rules.

2. If the Investor answered “Yes” to (1.) please indicate what type of Benefit Plan Investor the Investor is by checking the appropriate box:

a. ☐ ERISA Plan

b. ☐ Qualified Plan

c. ☐ Insurance company separate account, common or collective trust of a bank, or group trust which is exempt from taxation pursuant to the principles of Rev. Rul.81-100

d. ☐ Insurance company general account whose assets include “plan assets”

e. ☐ Entity (other than those described in c. and d. above) holding “plan assets”

3. If the Investor checked box c. or e. in (2.) above, the investor represents that the percentage of its equity interests held by Benefit Plan Investors is not more than __%.

4. Please indicate whether the Investor is subject to any rules or regulations similar to the fiduciary responsibility provisions of ERISA and/or the prohibited transaction provisions of Section 406 of ERISA or Section 4975 of the Code. For example, if the Investor is a “governmental plan,” as defined in Section 3(32) of ERISA, it may be established and governed by a state law similar to ERISA:

☐ **Yes**

☐ **No**

If the Investor answered “Yes”, please specify: _____.

➤ 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.

➤ **Investment Company Representations:**

(a) ☐ I am/We are neither an investment company required to be registered under the Investment Company Act of 1940, as amended (the “1940 Act”), nor an issuer that, but for an exception from the definition of “investment company” under the 1940 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 1940 Act.

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



Investor Account Opening Form

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

- 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.
- 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.
- The Administrator and the Company 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, facsimile, 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 Company and the Administrator and agree to keep the Company and the Administrator indemnified against any loss of any nature whatsoever arising as a result of the Company and the Administrator acting upon email and/or facsimile instructions. The Company 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.
- 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.
- 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.
- 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 themselves to be a duly authorised person reasonably believed by the Administrator to be genuine.
- 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 me/us in PDF form or by email, including without limitation, my/our use of an incorrect email address, failure of my/our transmission, interception, alteration or corruption of my/our email transmission, non-receipt of my/our 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.



Investor Account Opening Form

- In no event shall the Company, 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 Company or Administrator accept and process the subscription, redemption or exchange instructions issued by me/us in relation to the Company by means of facsimile, email, automatically generated facsimile and/or electronically generated instructions (i.e., SWIFT, FTP, etc.).
- 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.
- 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.
- I/We confirm that I/we have read in detail the Data Protection Notice appended to this Account Opening Form as Appendix 3. I/We acknowledge that this document provides an outline of my/our data protection rights and the Company’s data protection obligations as they relate to my/our investment in the Company.
- I/We shall supply the Company with executed copies of those documents attached, or referred to, in Annex 1² (for US and Non-US Taxpayers).
- I/We agree to provide to the Company, 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 Company, 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 Company.
- 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 Company 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 Company’s (or any accountholder in the Company’s) status for FATCA or CRS purposes, including (not limited to) whether the Company is a financial institution, or whether its account holders are U.S. persons for purposes of FATCA, or what the account holder’s country of tax residence for purposes of CRS.
- We represent and warrant the completeness and accuracy of any information (as at the date of submission) and authorise the Company, 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 Company shall have no obligation to carry out any

² Annex 1 – Forms W-8BEN, W-8BEN-E, W-8IMY, W-8ECI, W-8EXP, or W-9 as applicable.



Investor Account Opening Form

investigation with respect to the truth, accuracy or completeness of any information provided by us and I/We will, on demand, hold the Company harmless from any liability resulting from the my/our failure to provide complete and accurate Information.

- I/We hereby acknowledge that if I/we fail to provide any information on a timely basis, I/We may be subject to 30% U.S. withholding tax on the investor’s share of “withholdable payments” (as defined for purposes of FATCA) received by the Company.³
- I/We hereby acknowledge that if I/we fail to provide any information and such failure results in the Company being unable to comply with FATCA, any IGA or CRS, the Company 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 Company 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 Company.
- I/We hereby acknowledge that any notice or document may be served by the Company 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 or fax number to the Company or its delegate, consent to any such notice or document being sent to me/us by fax or electronically to the fax number or e-mail address previously identified to the Company 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 by fax or electronically by notifying the Company in writing at the above address, provided that my/our agreement to receive communications by fax or electronically shall remain in full force and effect pending receipt by the Company of written notice of such revocation.
- 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 Company, or its delegates, upon request.
- I/We acknowledge that the Company intend 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 Company 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 Company) 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.
- In order for the Company to comply with the above DAC6 obligations, I/we agree to provide to the Company, 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 DAC.
- I/We will comply with such beneficial ownership notices issued by the Company or the Administrator on its behalf seeking beneficial ownership information concerning the applicant/ investor as required in accordance with current anti-money

³ Should not be applicable unless the fund is tax-transparent i.e. in the event withholding on pass thru payments comes into force



Investor Account Opening Form

laundrying 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 Company, I/we must notify the Company where the Company's beneficial ownership register does not contain my/our details and where I/we have not received a beneficial ownership notice from the Company.

- 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 Company 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 Company has not been provided by me/us or has been provided in incomplete form.
- I/We further acknowledge that in the event that I/we fail to submit the necessary documentation requested by the Company and the Administrator as required in accordance with current anti-money laundrying and counter terrorist financing legislation, the Company 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 Company 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 Company and the Administrator has not been provided by me/us or has been provided in incomplete form.
- I/We acknowledge that the Company has established a number of cash accounts in different currencies at umbrella level for and on behalf of the Company 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 laundrying 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; and (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 Company 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 Company or relevant Sub-Fund will have sufficient funds to pay unsecured creditors in full.
- 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



Investor Account Opening Form

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

- Investors who have forwarded subscription monies in advance of a Dealing Day and which are held in 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 Company 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.

Investor Account Opening Form

Signature

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

Date: _____

Signed

Signatory Capacity if applicable (i.e. Director/manager)

1. _____

2. _____

3. _____

4. _____

IMPORTANT –

RETAIL 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



Investor Account Opening Form

Section 10: Appendices

Appendix 1 - Dealing Procedure

The Account Opening Form and AML Due Diligence Documentation must be completed, processed and approved, and an account number issued, before dealing instructions may be completed and sent.

All dealing instructions in relation to the Shares in the Company must be received before the time(s) specified in the Company’s Prospectus and/or relevant Sub-Fund Supplement as the case may be, (together, the **Prospectus**). Dealing instructions received after such times will generally be deemed to have been received for the next relevant dealing day.

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 Company has the discretion to determine that these charges should be borne by the Company 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 will be set out in the Prospectus. 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 Company, 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.



Investor Account Opening Form

Appendix 2 – Investor AML Due Diligence Documentation Requirements

Outlined below is guidance on the documentation which the Company and the Administrator will require when undertaking due diligence to establish the identity of an investor and verify same to the extent warranted by risk. **AML documents must be provided in advance before an account can be opened.**

The Company & the 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 3 months other than in the case of an official document known to be issued only or typically at fixed intervals of more than 3 months, in which case such document may be accepted during that period, to a maximum of 12 months (e.g. correspondence from local authorities).

Investor Account Opening Form

Certification of Documents – Required for High Risk countries

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 Practicing Solicitor.
- A Practicing 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.

Note 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 is a true likeness of the person named in the document.

Note 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.

Note 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.

Note 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.



Investor Account Opening Form

Letter of Assurance

Please contact Northern Trust for a template letter of assurance if required.

Note: Investors are required to notify the Company & Northern Trust 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, Angola, Azerbaijan, Bahamas, Belarus, Belize, Benin, Bolivia, Bosnia and Herzegovina, Botswana, Burma (Myanmar), Burundi, Cabo Verde, Cambodia, Central African Republic, Chad, China, Colombia, Comoros, Congo (Republic of the), Costa Rica, Cyprus (Greek Cypriot administered), Cyprus (Turkish Cypriot administered), Dominican Republic, Ecuador, El Salvador, Equatorial Guinea, Egypt, Ethiopia, Ghana, Guatemala, Guinea, Guinea Bissau, Guyana, Haiti, Honduras, India, Iraq, Ivory Coast (Cote d'Ivoire), Jamaica, Jordan, Kyrgyzstan, Laos, Latvia, Lebanon, Liberia, Libya, Macau, Maldives, Mali, Mauritania, Mexico, Moldova, Monaco, Montenegro, Morocco, Mozambique, Nicaragua, Nigeria, Pakistan, Palestinian Territories, Panama, Peru, Russia, Saint Kitts and Nevis, Saudi Arabia, Senegal, Serbia, Sierra Leone, Somalia, South Sudan, Sudan, Sri Lanka, Swaziland, Tanzania, Tunisia, Trinidad and Tobago, Turkey, Uganda, United Arab Emirates, Uzbekistan, Vanuatu, Venezuela, Vietnam, Yemen and Zimbabwe.

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



Investor Account Opening Form

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. 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).

Where the applicant is a Regulated Credit or Financial Institution but is not regulated in an Equivalent Jurisdiction, 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 directors of the company and verify the identity of 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 director(s) of the entity must be identified.

Note: Where the beneficial owner is a corporate entity, Northern Trust 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).

6. 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 NT 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 company.
9. 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.



Investor Account Opening Form

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 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).

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:

1. Letter of Assurance from the Regulated Credit or Financial Institution (Parent Company).
2. 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).

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:

1. Full name of the nominee company.
2. Registered number of the nominee company.
3. Registered office address & principal business address of the nominee company.
4. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
5. Proof of regulation for the Regulated Parent Company.
6. 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.

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.

7. 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.



Investor Account Opening Form

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

8. 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:

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 company.
10. 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:

1. Proof of listing of the company.
2. Full name of the company.
3. Registered number of the company.
4. Registered office address & principal business address of the company.
5. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
6. 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.

Note: Where the beneficial owner is a corporate entity, Northern Trust 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).

Investor Account Opening Form

7. 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 NT risk rating requirements, the identity should be verified in line with its legal form.

8. 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:

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.
10. 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).

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

1. Full name of the subsidiary company.
2. Registered number of the subsidiary company.
3. Registered office address & principal business address of the subsidiary company.
4. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.



Investor Account Opening Form

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.

Note: Where the beneficial owner is a corporate entity, Northern Trust 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).

6. 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 NT 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 company.
9. 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:

1. Full name of the government body or public authority.
2. Nature and status of the government body or public authority.
3. Registered office address.
4. Name of the home state of the public authority and details of the nature of its relationship with the public authority.
5. Evidence of ownership of the public authority.



Investor Account Opening Form

6. 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.
7. 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:

8. Identify and verify the identity of at least two directors or, where applicable, one director and one authorised signatory.
9. Certified copy of the audited financial statements of the government body or public authority.

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:

1. Full name of the pension scheme.
2. Registered office address of the pension scheme
3. 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.

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

4. Identify and verify the identity of the scheme administrator and entity carrying out AML/CTF controls on scheme investors (per legal form); or
5. Written confirmation from the entity carrying out AML/CTF controls similar to that requested from a regulated third party undertaking due diligence.

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



Investor Account Opening Form

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.

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:

1. Full name of the CIS.
2. Registered address of the CIS.
3. Prospectus or equivalent.
4. Name and address of the scheme promoter.
5. Name and address of the scheme administrator.
6. 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.
7. 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

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; or
9. Written confirmation from the entity carrying out AML/CTF controls similar to that requested from a regulated third party undertaking due diligence.

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:

1. Photographic identity document.
2. Proof of address.

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

3. Confirmation of Source of Funds.
4. Confirmation of Source of Wealth.

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

Investor Account Opening Form

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 director(s) of the entity (investor) must be identified.

Note: Where the beneficial owner is a corporate entity, Northern Trust 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 NT risk rating requirements, the identity should be verified in line with its legal form.

6. 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:

7. 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 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.

Investor Account Opening Form

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.

Note: Where the beneficial owner is a corporate entity, Northern Trust 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 NT risk rating requirements, the identity should be verified in line with its legal form.

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

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 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).

Note: Where the beneficial owner is a corporate entity, Northern Trust 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).

6. 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:



Investor Account Opening Form

7. Identify and verify the identity of at least two partners or, where applicable, one partner and one authorised signatory.
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 partnership.

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.

Note: Verification of the beneficiaries may be required by the administrator to the extent warranted by the risk.

Note: Where the beneficial owner is a corporate entity, Northern Trust 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:

9. Verify the identity of the beneficiaries beneficially entitled to trust's assets or beneficial interest.
10. Confirmation as to how the settlor was in a position to make the investment.
11. 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.



Investor Account Opening Form

4. Constitutional documents equivalent OR confirmation of the foundation by reference to an appropriate register.
5. Identify and verify the founder, and the nature/purpose of the foundation.
6. Identify all trustees, and verify the identity of two trustees, where applicable. Identify any beneficiary beneficially entitled to 25% or more of the foundation’s assets.
7. Note: Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

Note: Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

Note: Where the beneficial owner is a corporate entity, Northern Trust 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:

8. Identify and verify the identity of the founder.
9. Confirmation of the funding of the foundation.
10. Identify and verify the identity of the beneficiaries who hold more than 10% of the beneficial interest.

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.
9. Copy of relevant charities register or confirmation of the registration of the charity with the relevant tax authorities (e.g. UK Charities Commission/ HMRC).

Note: Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

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:

10. Certified copies of the audited financial statements.
11. Identify and verify the identity of at least two trustees /directors/governors/ board members or, where applicable, one trustee /director/governor/ board member/ company secretary and one authorised signatory of the charity.



Investor Account Opening Form

12. Certified constitutional/ formation document of the charity.
13. Identify and verify the identity of the beneficiaries (where ascertainable) of the charity.
14. 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.

Note: Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

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

9. Audited financial statements for the Club/Society.
10. Constitutional/ formation document of the club/society
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.
12. 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.

Investor Account Opening Form

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.
7. Identify and verify the settlor, where applicable.

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

8. 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 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).
8. Identify and verify the settlor where applicable.
9. Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

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

10. Audited financial statements for the church.
11. Constitutional/formation document of the church.
12. Identify and verify the identity of either two trustees /directors/governors/ board members or one trustee/ director/governor/board member and one authorised signatory of the church.
13. Identify and verify the beneficiaries (where ascertainable)

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).



Investor Account Opening Form

4. 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.
5. Deed or equivalent establishing the existence of the trade union (for example its constitution, bye-laws, rules).
6. 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:

7. Identify and verify the identity of at least two senior committee members of the trade union

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

Appendix 3 - Data Protection

This notice sets out how the Company will process personal information (as a Data Controller)

Where your details are provided to the Company as a consequence of your investment in the Company, then the Company, 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 Company’s administrator) process your personal information or that of your directors, officers, employees and/or beneficial owners. When processing your personal information, there may also be times where the Administrator will act as a data controller. In such circumstances, all rights afforded to you as a data subject under the GDPR shall be solely exercisable against the Administrator.

The Company acting as a data controller may itself (or through third parties including but not limited to the “Administrator) and Maple-Brown Abbott Limited (in its capacity as Distributor and Investment Manager to the Fund) together with any sub-distributors that may be appointed from time to time (collectively the “Distributor”), local paying agents and mailing firms appointed by any of the foregoing (together the “Service Providers”) process your personal information or to the extent that you are a non-natural person, that of your directors, officers, shareholders (direct or indirect), employees, intermediaries and/or beneficial owners of shares held by you in the Company. Although Maple-Brown Abbott Limited is not currently a data controller, in certain circumstances, it may itself use your personal data for its own purposes and as a result be considered a data controller of such data. In such circumstances, all rights afforded to you as a data subject under the GDPR shall be solely exercisable against Maple-Brown Abbott Limited.

In connection with this, please note the following:

Purposes of Processing and Legal basis for processing

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

- to facilitate the opening of your account with the Company, the management and administration of your holdings in the Company and any related account on an on-going basis (the “Services”) which are necessary for the performance of your contract with the Company, including without limitation the processing of redemption, conversion, transfer and additional subscription requests and the payment of distributions;
- in order to carry out anti-money laundering checks and related actions which the Company considers appropriate to meet any legal obligations imposed on the Company relating to, or the processing in the public interest or to pursue the Company’s



Investor Account Opening Form

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 Company and the Administrator's anti-money laundering procedures;

- to report tax related information to tax authorities in order to comply with a legal obligation;
- 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 Company 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 Company, (v) to pursue the Company's legitimate interests in relation to such matters or (vi) where the processing is in the public interest;
- to disclose information to other third parties such as service providers of the Company, auditors, regulatory authorities and technology providers in order to comply with any legal obligation imposed on the Company or in order to pursue the legitimate interests of the Company;
- to monitor and record calls for quality, business analysis, training and related purposes in order to pursue the legitimate interests of the Company to improve its service delivery;
- to update and maintain records and fee calculation;
- 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 and its clients' legitimate interests; and
- which are necessary to comply with the Company or the Administrator's legal obligations and/or which are necessary for the Company or the Administrator's legitimate interests indicated above and/or the processing is in the public interest.
- Direct marketing of any other sub-fund in the Company.

Maple-Brown Abbott Limited as a data controller of your personal data may also collect, store, disclose, use or otherwise process your personal data for the purposes below:

- complying with any applicable legal, tax or regulatory obligations imposed on Maple-Brown Abbott Limited including legal obligations under anti-money laundering/counter terrorist financing legislation;
- assisting with any subsequent screening of you in connection with your investment in other funds or products of Maple-Brown Abbott Limited.

Recipients of Data and International Transfer of Data

The Company and/or Maple-Brown Abbott Limited may disclose your personal data to other third parties where required by law or for legitimate business interests. Further, your personal information may be disclosed as follows:

- to the Company's service providers, including the Administrator and Maple-Brown Abbott Limited, and their affiliates, and other third party service providers engaged by the Company 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, Australia, Malaysia 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. Where data transfers outside of the EEA take



Investor Account Opening Form

place, the Company and/or the relevant Service Provider have taken the necessary steps to ensure that appropriate safeguards have been put in place to protect the privacy and integrity of such personal data, in particular ensuring the implementation of model contracts by the Service Providers and their affiliates. Please contact the Administrator for copies of the Standard Contractual Clauses that have been entered into by the Administrator on behalf of the Company.^[AG1]

Retention period

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

Maple-Brown Abbott Limited will retain all information and documentation provided by you for the purpose of complying with legal, tax or regulatory obligations, assisting with any subsequent screening in connection of your investment in other funds or products of Maple-Brown Abbott Limited for a period of 6 years.

Data Subject Rights

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 Company or the Administrator requires your personal information to comply with AML or other legal requirements, failure to provide this information means the Company may not be able to accept you as an investor in the Company. Further, in certain circumstances, we may be prohibited from making redemption or any applicable dividend payments to you **and/or** may be required to discontinue our business relationship with you by compulsorily redeeming your shareholding in the Company.

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 Company or its service providers infringes the General Data Protection Regulation.

Where you wish to exercise any of your data protection rights against the Company or against Maple-Brown Abbott Limited, please contact us via the details provided below under “Contact Us”.

How to contact us

If you have any questions or require any further information, please email us at dataprivacy@maple-brownabbott.com.

Investor Account Opening Form

Consent to Direct Marketing by or on behalf of the Company

The Company seeks your consent in order to send you information about other sub-funds within the Company by letter, by telephone, by email or by other reasonable means of communication.

You have a right not to receive such information. If you consent to receive such information and / or marketing material, please tick here and provide your contact details below: ☐

FIRST NAME: _____ LAST NAME: _____

ADDRESS: _____

PHONE NUMBER: _____

EMAIL ADDRESS: _____

You have a right to withdraw the consent(s) provided above at any time. However, your withdrawal of consent will not affect the lawfulness of processing based on consent before its withdrawal. You can withdraw your consent by contacting the Company by e-mail at dataprivacy@maple-brownabbott.com.au.

You also have a right to object to the processing of your personal data by the Fund or the Investment Manager or any other entity within its group for direct marketing purposes.

The performance of this contract with the Company is **NOT** conditional on your consent to direct marketing.

