

**NEW INVESTOR SUPPLEMENTARY  
INFORMATION FORM**

**DECLARATION OF RESIDENCE OUTSIDE IRELAND**

**Applicants resident outside of Ireland are required by the Irish Revenue Commissioners to make the following declaration which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Shares.**

**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/We/the company\* will so inform you, in writing, accordingly.

\* delete as appropriate

**Declaration as Intermediary:**

We declare that we are applying for Shares on behalf of persons:

- who will be beneficially entitled to the Shares; and
- who, to the best of our knowledge and belief, are neither resident nor ordinarily resident in Ireland.

We also declare that:

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

Applicant's Name (in full)

.....

Address

.....

Telephone No

Fax No

Email

Signature of Applicant or authorised signatory.....

Capacity of authorised signatory (if applicable) .....

**Important notes**

- Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
- 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.
- If the application form (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.
- This form may be subject to inspection. It is an offence to make a false declaration.
- A corporation should affix its common seal or execute under the hand of a duly authorised official who should state his representative capacity.
- With regard to the Class A Shares a sales charge of up to 3% of the Net Asset Value per Class A Share may be levied.
- Terms used in this Declaration are as defined in the Prospectus.

## Entity Self-Certification for FATCA and CRS

### Instructions for completion

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 investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal or speak to a tax adviser.

For further information on FATCA or CRS please refer to Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html> or the following link: <http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

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

(Mandatory fields are marked with an \*)

**Investors that are individuals should not complete this form and should complete the form entitled "Individual Self-Certification for FATCA and CRS".**

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### Section 1: Investor Identification

**Investor Name\*:** \_\_\_\_\_ (the "Entity")

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

**Current Registered Address\*:**

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

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

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

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

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

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

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

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### Section 2: FATCA Declaration Specified U.S. Person:

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

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

**U.S. TIN:** \_\_\_\_\_

Or

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

Or

c) The Entity is a US person but **not** a *Specified U.S. Person* (please also complete Sections 3, 4 and 5)

**Section 3: Entity's FATCA Classification\* (the information provided in this section is for FATCA, please note your 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

I.	<i>Irish Financial Institution or a Partner Jurisdiction Financial Institution</i>	
II.	<i>Registered Deemed Compliant Foreign Financial Institution</i>	
III.	<i>Participating Foreign Financial Institution</i>	

**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 <i>GIIN</i> but is sponsored by another entity which does have a <i>GIIN</i> Please provide the sponsor's name and sponsor's <i>GIIN</i> : Sponsor's Name: _____ Sponsor's <i>GIIN</i> : _____	
II.	<i>Exempt Beneficial Owner</i>	
III.	<i>Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)</i>	
IV.	<i>Non-Participating Foreign Financial Institution</i>	
V.	<i>Excepted Foreign Financial Institution</i>	

**3.4 Non-Financial Institutions under FATCA:**

If the Entity is not a *Financial Institution*, please tick one of the below categories

I.	<i>Active Non-Financial Foreign Entity</i>	
II.	<i>Passive Non-Financial Foreign Entity</i> (If this box is ticked, please include self-certification forms for each of your Controlling Persons)	
III.	<i>Excepted Non-Financial Foreign Entity</i>	

**Section 4: CRS Declaration of Tax Residency (please note that you may choose more than one country)\***

Please indicate the Entity's country of tax residency for CRS purposes, (if resident in more than one country please detail all countries of tax residency and associated tax identification numbers ("TIN")).

**NOTE:** Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a (TIN).

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.

Country of Tax Residency	Tax ID Number

**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):

For more information please see the CRS Standard and associated commentary.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

**5.1 Financial Institutions under CRS:**

If the Entity is a *Financial Institution*, please tick one of the below categories

I.	<i>Financial Institution under CRS(other than (II) below)</i>	
II.	An <i>Investment Entity</i> located in a <i>Non-Participating Jurisdiction</i> and managed by another <i>Financial Institution</i> (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity and complete a separate individual self-certification forms for each of your Controlling Persons **)	

**5.2 Non Financial Institutions under CRS:**

If the Entity is a *Non Financial Institution*, please tick one of the below categories

I.	<i>Active Non-Financial Entity</i> – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation	
II.	<i>Active Non-Financial Entity</i> – a Government Entity or Central Bank	
III.	<i>Active Non-Financial Entity</i> – an International Organisation	
IV.	<i>Active Non-Financial Entity</i> – other than (I)-(III) (for example a start-up NFE or a non-profit NFE)	
V.	<i>Passive Non-Financial Entity</i> (If this box is ticked, please complete a separate Individual Self-Certification Form for each of your Controlling Person(s) )	

**\*\*Controlling Person's:**

**NB: Please note that each Controlling Person must complete a Separate Individual 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/common-reporting-standard-and-related-commentaries/#d.en.345314>

**Section 6: 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 acknowledge 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 undertake to advise the recipient promptly and provide an updated Self-Certification where any change in circumstance 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):\*** \_\_\_\_\_

## Individual (Controlling Person's) Self-Certification for FATCA and CRS

### Instructions for completion

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 investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal or speak to a tax adviser..

For further information on FATCA or CRS please refer to Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html> or the following link to the OECD CRS Information Portal at: <http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

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

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

**Sections 1, 2, 3 and 5 must be completed by all investors.**

**Section 4 should only be completed by any individual who is a Controlling Person of an entity investor which is a Passive Non-Financial Entity.** For further guidance see.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

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

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### Section 1: Investor Identification

Investor Name\*: \_\_\_\_\_

Current Residential Address\*:

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

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

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

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

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

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

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

**Place 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]/[the investor is] a U.S. citizen and/or resident in the U.S. for tax purposes and [my]/[its] U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

\_\_\_\_\_

**OR**

- (b)  I confirm that [I am not]/[the investor is not] a U.S. citizen or resident in the U.S. for tax purposes.

**Section 3: CRS Declaration of Tax Residency (please note you may chose more than one country)\***

Please indicate your/ the investor’s country of tax residence (if resident in more than one country please detail all countries of tax residence and associated taxpayer identification numbers (“TIN”). Please see the CRS Portal for more information on Tax Residency.

Country of Tax Residency	Tax ID Number

**NOTE:** Provision of a Tax ID number (TIN) is required unless you are tax resident in a Jurisdiction that does not issue a TIN.

**Section 4 – Type of Controlling Person**

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

For joint or multiple Controlling Persons please complete a separate Self-Certification form for each Controlling Person

<i>Please Confirm what type of Controlling Person applicable under CRS that applies to you/the investor by ticking the appropriate box.</i>	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		



**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 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 where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

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

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

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

Capacity\*: \_\_\_\_\_

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# ANTI-MONEY LAUNDERING DOCUMENTATION REQUIREMENTS

**AML Verification Requirements in accordance with The Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010 (as amended) and EU Savings Directive Requirements for EU Resident Individuals outside of Ireland (in accordance with the Directive 2003/48/EC (the “Directive”))**

## GUIDE TO COMPLETING THIS FORM

- Part I** This section must be completed by all applicants and transferees.
- Part II** This section should be completed by any applicant which is a **Recognised Regulated Entity** i.e. a **bank, provider of financial services or nominee company** acting on its own account and which is authorised and regulated for money laundering purposes in the European Union<sup>1</sup>, Australia, Canada, Channel Islands, Hong Kong, Iceland, Isle of Man, Japan, Norway, Singapore, South Africa, South Korea, Switzerland, the Dutch overseas territories of Netherlands Aruba, Curacao, Sint Maarten, the French overseas territories of Mayotte, New Caledonia, French Polynesia, Saint Pierre and Miquelon and Wallis and Futuna or the USA.
- Part III** This section is only applicable to **individual & joint account investors** investing directly into the Fund, i.e. not through an intermediary.
- Part IV** This section is applicable to **nominees** which fall within the definition of Recognised Regulated Entities, where the nominee is acting on behalf of third parties and where the nominee appears on the shareholder register of the Fund.
- Part V** This section is applicable to intermediaries which fall within the definition of Recognised Regulated Entities, where the intermediary is acting on behalf of investors and the name of the investors appears on the shareholder register of the Fund
- Part VI** This section is applicable where an unregulated nominee company is acting for investors and the unregulated nominee is owned by a Recognised Regulated Entity
- Part VII** This section is applicable where an unregulated intermediary is acting for investors and the unregulated intermediary is owned by a Recognised Regulated Entity
- Part VIII** To be completed by **all individual & joint account investors** who are EU residents not residing in Ireland.
- Part IX** This section is applicable to **other investors** investing directly into the Fund.  
In the case of joint account holders, the additional documentation is required for each applicant.
- Note:** In the case of joint account holders, the additional documentation is required for each applicant.

## PART I – All applicants and transferees

Full name(s) and full current permanent address/registered office of applicants(s)/transferee(s):

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***Mr / Mrs / Miss / Ms / Company Name***

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***Address / Registered Office***

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***Date of birth (if applicable)***

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***Country of Birth / Registration***

**DECLARATION** – 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.

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***Signature 1***

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***Signatory Capacity if applicable (i.e. Director / Manager)***

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***Signature 2***

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***Signatory Capacity if applicable (i.e. Director / Manager)***

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***Signature 3***

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***Signatory Capacity if applicable (i.e. Director / Manager)***

**In the case on joint holders, ALL holders must complete this declaration.**

## **PART II – Regulated Financial Company acting on its own account**

Please tick () the box below if appropriate:

The applicant is a Recognised Regulated Entity (as previously defined) acting on its own account.

If so, please provide proof of regulatory status.

If you are acting on behalf of a third party, see PART IV below.

## **PART III – Individuals and Joint Holders**

If you, as applicant(s) or transferee(s) is/are an Individual(s) please supply the following documents. In the case of joint account holders, please supply the relevant documentation in respect of all holders.

1. A copy photographic identity document (e.g. Passport/Driver's Licence, National Identity Card)
2. Two copies of non-photographic identity document within the last six months (e.g. Utility Bill)

Note: the Company or the Administrator may require further documentation to be provided upon written request.

## **PART IV – Regulated Nominee acting on behalf of investors where the nominee's name appears on the shareholder register of the Fund**

If a Recognised Regulated Entity is acting as a nominee for investors and the nominee appears on the shareholder register of the Fund the following document is required:

1. Proof of regulatory status of the Recognised Regulated Entity
2. Relevant Third Party's Authorised Signatory List

## **PART V – Intermediary acting on behalf of an investor and the name of the investor appears on the shareholder register of the Fund**

If a Recognised Regulated Entity is acting as an intermediary on behalf of an investor and the name of the investor appears on the shareholder register of the Fund the following document is required:

1. Proof of regulatory status of the Recognised Regulated Entity
2. Standard reliance letter (please see Appendix A)
3. Relevant Third Party's Authorised Signatory List

## **PART VI – Unregulated nominee acting on behalf of investors where the nominee's name appears on the shareholder register of the Fund and the unregulated nominee is owned by a Recognised Regulated Entity**

If the Nominee Company is unregulated and is acting as a nominee for investors the following documents are required:

1. Documentation in accordance with the legal form of the Nominee Company and
2. Proof of regulatory status of Recognised Regulated Entity and Confirmation Letter from the Recognised Regulated Entity that the nominee is a wholly owned subsidiary and applies the parent's AML policy (please see Appendix B).

## **PART VII – Unregulated intermediary is acting for investor(s) and the intermediary is owned by a Recognised Regulated Entity and the name of the investor(s) appears on the shareholder register of the Fund**

If the unregulated intermediary is unregulated and is acting as an intermediary for an investor(s) the following documents are required;

1. Documentation in accordance with the legal form of the relevant investor; or
2. Standard reliance letter (please see Appendix C).

## **PART VIII – Individual and Joint Holders - EU residents (outside Ireland) only**

## **EU SAVINGS DIRECTIVE 2003/48/EC – to be completed if an EU resident residing outside of Ireland.**

As paying agent for the Company, we must collect additional information in order to satisfy the EU Savings Directive requirements. Therefore, individuals who are EU residents and reside outside of Ireland must provide the following additional information and documentation:

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*Tax Identification Number (TIN)*                      *Issuing Country of your Passport / Photo Identity Card*

Please leave your Tax Identification Number blank if it does not appear on your passport, photo identity card or other proof of identity provided.

Additional documents required (only if investing directly in your own or joint names e.g. whether or not it is via an intermediary):

1. Proof of Tax Identification Number (TIN) if available (e.g. photo identity card which shows the tax identification number or correspondence from your local tax office)
2. Tax Residency Certificate (TRC) (where the place of issuing country of passport differs from country of tax residence)

**In the case of joint account holders, the above additional documentation is required for each applicant.**

Your personal information will be handled by Northern Trust or its duly appointed delegates as Data Processor for the Company in accordance with the Data Protection Acts 1988 and 2003. Your information provided herein will be processed for the purposes of complying with the Directive and this may include disclosure to the Irish Revenue Commissioners.

### **PART IX – Other Investors**

If you, as applicant or transferee, fall under one of the investor categories outlined below please provide documents evidencing the requested information.

#### **Listed Company**

For a Listed Company in a Prescribed Country, Proof of Listing on a recognised stock exchange in a Prescribed Country and an Authorised Signatory List. Otherwise see 1-10 below.

1. Proof of listing.
2. Full name.
3. Registered number.
4. Registered office address.
5. Principal business address.
6. Details of Directors.
7. Proof of identity of two Directors or one Director and one authorised signatory in accordance with Part III above (Note it will only be necessary to provide one proof of non-photographic identity document).
8. Verify (by providing documentation as per entity type) any beneficial owners who own more than 25% of the share capital, profit or voting rights or otherwise exercise control over the management of the company. Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc).
9. Verification of identity from:
  - a. Search of the relevant company registry; and/or
  - b. Copy of Certificate of incorporation or equivalent; and/or
  - c. Copy of Memorandum and Articles of Association or equivalent; and/or
  - d. Copy of latest audited financial statements.
10. Authorised signatory list.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

#### **Private and Unlisted Company**

1. Full name.
2. Registered number.
3. Registered office address.
4. Principal business address.

5. Details of directors.
6. Proof of identity of two directors or one director and one authorised signatory in accordance with Part III above (Note it will only be necessary to provide one proof of non-photographic identity document)..
7. Verify (by providing documentation as per entity type) any beneficial owners who own more than 25% of the share capital, profit or voting rights or otherwise exercise control over the management of the company. Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc).
8. Verification of identity from:
  - a. Search of the relevant company registry; and/or
  - b. Copy of Certificate of incorporation or equivalent; and/or
  - c. Copy of Memorandum and Articles of Association or equivalent; and/or
  - d. Copy of audited financial statements.
9. Authorised signatory list.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **Partnership**

1. Full name.
2. Registered office address.
3. Principal business address.
4. Details of all partners (where not a Partnership Fund); or
5. If a Partnership Fund, identify and verify identity of General Partner and partners who own more than 25% of the partnership capital, profit or voting rights or otherwise exercise control over the management of the Partnership Fund and listing of directors, if appropriate. Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc).
6. Verification of identity of General Partner or two partners or one partner and one authorised signatory in accordance with Part III above (Note it will only be necessary to provide one proof of non-photographic identity document)..
7. Constitutional Document (e.g. Partnership Agreement).
8. Authorised signatory list.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **LLC**

1. Full name.
2. Registered office address.
3. Principal business address.
4. Details of Managing Members.
5. Verification of identity of two Managing Members or one Managing Member and one authorised signatory in accordance with Part III above (Note it will only be necessary to provide one proof of non-photographic identity document)..
6. Verify (by providing documentation as per entity type) any members who own more than 25% of the share capital, profit or voting rights or otherwise exercise control over the management of the LLC. Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc).
7. Constitutional Document (e.g. Certificate of formation).
8. Operating agreement.
9. Authorised signatory list.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **Collective Investment Scheme**

1. Full name of CIS.
2. Registered address of CIS.
3. Prospectus or equivalent.
4. Name and address of scheme promoter.
5. Name and address of scheme administrator.
6. Name and address of entity carrying out anti-money laundering checks upon the scheme investors and confirmation that entity is regulated for AML purposes.
7. Verify (by providing documentation as per entity type) any investors who own more than 25% of the share capital.
8. Authorised signatory list.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **Trust, Foundation or similar entity**

1. Full name of trust.
2. Registered address of trust.
3. Legal form of the trust, foundation or similar entity.
4. Trust deed or equivalent or confirmation of the entity to an appropriate register.
5. Nature/purpose of the Trust etc.
6. Details of all trustees.
7. Verification of identity of two trustees or one trustee and one authorised signatory in accordance with Part III above (Note it will only be necessary to provide one proof of non-photographic identity document)..
8. Details of settler.
9. Verify (by providing documentation as per entity type) any beneficial owners who own more than 25% of the share capital or voting rights or otherwise exercises control over the trust. Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc).
10. Authorised signatory list.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **Pension Scheme**

For an employee sponsored pension scheme in the EU proof of registration from the relevant tax authorities and authorised signatory list.

Otherwise items 1-6 below.

1. Full name.
2. Registered office address.
3. Authorised signatory list.
4. Confirmation of registration (as appropriate) from the relevant tax authorities or pensions board or items 5 and 6 below.
5. Names of Trustees/Directors/Governors/Board Members or equivalent.
6. Constitutional/Formation Document (e.g. Trust Deed).
7. Verification of identity of two controllers (Trustees/Directors/Governors/Board Members etc) in accordance with Part III above (Note it will only be necessary to provide one proof of non-photographic identity document)..

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **Charity**

Extract from the relevant Charities Register e.g. UK Charities Commission or 1-9 below.

1. Full name.
2. Nature/purpose including the nature of the funding.
3. Registered office address.
4. Principal business address.
5. Authorised signatory list.
6. Details of Trustees/Directors/Governors/Board Members or equivalent.
7. Verification of identity of two Trustees/Directors/Governors/Board Members or one Trustee/Director/Governor/Board Member and one authorised signatory in accordance with Part III above (Note it will only be necessary to provide one proof of non-photographic identity document)..
8. Details of beneficiaries (where ascertainable).
9. Constitutional/Formation Document.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **Club or Society**

1. Full name.
2. Registered office address.
3. Nature/Purpose including the nature of funding.
4. Confirmation of the legal status.
5. Constitutional/Formation Document (e.g. Trust Deed) and/or copy of audited financial statements (if available).
6. List of officers.

7. Verification of identity of two officers of the Club/Society or one officer and one authorised signatory in accordance with Part III above (Note it will only be necessary to provide one proof of non-photographic identity document)..
8. Authorised signatory list.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **Public Body**

For a Public Body in a Prescribed Country background from a reliable source (e.g. internet search) and Authorised Signatory List. Otherwise see 1-9 below.

1. Full name.
2. Nature and status.
3. Registered office address.
4. Name of the home state authority and nature of its relationship with public body.
5. Ownership of the entity.
6. Names of main public body officials.
7. Verify (by providing documentation as per entity type) all persons who own or control over 25% of the entity's share capital, profit or voting rights or otherwise exercises control over the management of the entity. Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc).
8. Authorised signatory list.
9. Appropriate background information on the entity (e.g. via internet search).

Note: the Company or the Administrator may require further documentation to be provided upon written request.

### **School, College or University**

1. Full name.
2. Registered office address.
3. Authorised signatory list.
4. Verification of identity from relevant registers and/or from obtaining appropriate background information on the entity (e.g. via internet search).
5. Verification of identity of two officials or one official and one authorised signatory in accordance with Part III above or 6 and 7 below (Note it will only be necessary to provide one proof of non-photographic identity document)..
6. Confirmation of ownership of the entity. In particular, confirmation of public ownership or independent ownership.
7. Names of main officials.

Note: the Company or the Administrator may require further documentation to be provided upon written request.

## Appendix A

[On Company Letterhead of Recognised Regulated Entity]

[Date]

[Insert Name of Fund or Manager]

[Fund/Manager Address]

[Insert Name and Address of Administrator]

Investor Name: Insert "All" if this letter is required to cover all investors introduced by this Recognised Regulated Entity

Re: Investors in [Insert Name of Fund]

Customer Due Diligence: Anti-Money Laundering/Counter Terrorist Financing

Dear Sirs,

[Full Legal Name of Recognised Regulated Entity] is licensed and regulated by [Regulator and licence No] in respect of the conduct of all our financial business activities including for the purposes of anti-money laundering and terrorist financing.

[Recognised Regulated Entity] is bound by and complies with the due diligence requirements as set out in regulations and/or guidance issued on the Prevention of Money Laundering and Countering the Financing of Terrorism under [Name of legislation].

[Recognised Regulated Entity] verifies the identity of all its clients ("the introduced investor(s)") who have invested in the Fund and we make the following representations and undertakings:

### Customer Due Diligence

1. We have conducted Customer Due Diligence (and where appropriate Enhanced Customer Due Diligence) on the introduced investor (s) and, where applicable, the principal beneficial owners of the introduced investor(s);
2. We will conduct such verification and due diligence of any new investors and beneficial owner(s), where applicable;
3. We have access to, retain and verify, to the extent required by regulation, the identity, including the true name and proof of current permanent residence of the introduced investor(s);
4. We will keep Customer Due Diligence Records up to date and will inform the Administrator if the status of [name of investor] changes;
5. In the event that the introduced investor(s) is a corporate or other entity we use all reasonable efforts to verify the identity of the ultimate beneficial owners or beneficiaries of that entity, obtain constitutional documents, a list of directors and executive officers (or identifying information relating to those directors and officers) and evidence that the persons executing documents on behalf of the introduced investor(s) are properly authorised;
6. [We confirm that no one person ultimately owns or ultimately controls 25% or more of the investing entity and that should this status change we will notify the Administrator as soon as practicable] or [We confirm that the below listed persons ultimately own or control 25% or more of the investing entity and that should this status change we will notify the Administrator as soon as practicable]. (Please list names, dates of birth and addresses of all such persons).
7. In the event we are unable to verify the identity of an introduced investor(s) we will inform you as soon as it is reasonably practical;
8. To the best of our knowledge, we are satisfied that the introduced investor(s), and, where applicable the beneficial owner(s), are engaged in legitimate business activities and that their funds and assets are derived from legitimate sources. We are unaware of any activities on the part of the introduced investor(s) which could lead us to believe that such introduced investor(s) is involved in criminal conduct, money laundering or terrorist activities;
9. To the extent that the introduced investor(s) or beneficial owner(s) is a bank, including a branch, agency or office of a bank, we have taken and will take reasonable measures to establish that the bank has a physical presence or is an affiliate or a regulated entity. We will not accept investments from or on behalf of [foreign] shell banks.



10. To the extent that we know or have reason to believe that the introduced investor(s) or beneficial owner(s) is/are current or former Politically Exposed Person(s) (“PEP”) or an immediate family member or a close associate of such a PEP, we have conducted appropriate due diligence of the introduced investor(s)/beneficial owner(s). We undertake to inform you as soon as reasonably practicable of any PEPs which have been determined in this manner.

#### Suspicious Activity

11. We will monitor transactions of our clients to identify possible suspicious activity. If we identify any unusual or suspicious activity of any introduced investor and beneficial owner, we will notify your MLRO as appropriate;

#### OFAC/EU Sanctions Representation and Warranties

12. We have confirmed and verified that none of the introduced investor(s), persons controlling or controlled by the introduced investor(s), or persons having a beneficial interest in the introduced investor(s) is; named on a list of prohibited entities and individuals maintained and updated by the OFAC (Office of the Foreign Assets Control) or EU (Composite list of persons and organisations against whom sanctions have been imposed), or is prohibited pursuant to the sanctions programs administered by the OFAC or EU. We will recheck the names of each introduced investor and Beneficial Owner against OFAC and EU Lists as these lists are from time to time amended or if there is a change in ownership or control of the introduced investor(s);

13. If we determine in the future that an introduced investor or beneficial owner becomes subject to sanctions or is included on the OFAC or EU Lists, we will advise you of this in order for appropriate measures to be taken, including blocking of any assets of the introduced investor(s);

#### General Provisions

14. We acknowledge that the Administrator and the Fund are placing reliance on [insert Legal Name of Recognised Regulated Entity] for the purposes of meeting its due diligence obligations (except for ongoing monitoring) in respect of the introduced investor(s), and where applicable the beneficial owners;

15. We will retain and maintain documentary evidence of the identity of the introduced investor(s), and where applicable the beneficial owners, for a period of at least five years from the cessation of our relationship with the introduced investor;

16. We undertake that prior to the destruction of such documents and information; we will ensure that the relevant documents and information are provided to you, where there is a continuing relationship between investors and [Insert Name of Administrator and the Name of the Fund].

17. We agree to furnish you with the documentary evidence retained by us concerning the introduced investor(s) promptly upon request. In the event of any inquiry from a regulator or a competent law enforcement agency, we agree to provide you with all the necessary information to satisfy the request;

18. We undertake to advise you immediately, should at any time in the future, our licence or registration as noted above, be altered or revoked.

Yours sincerely,

[To be signed by MLRO/Compliance Officer of Recognised Regulated Entity]

[Insert Name of Recognised Regulated Entity]

## Appendix B

[On Company Letterhead of Recognised Regulated Entity]

[Date]

[Insert Name of Fund or Manager]  
[Fund/Manager Address]

[Insert Name and Address of Administrator]

Investor Name: Insert Full Legal Name of Nominee Company

Re: Investment by [Insert Full Legal Name of Nominee Company] in the Fund  
Customer Due Diligence: Anti-Money Laundering/Counter Terrorist Financing

Dear Sirs,

[Full Legal Name of Nominee Company] is a wholly owned subsidiary of [Full Legal Name of Recognised Regulated Entity], which is licensed and regulated by [Regulator and licence No] in respect of the conduct of all our financial business activities including for the purposes of anti-money laundering and terrorist financing.

[Recognised Regulated Entity] is bound by and complies with the due diligence requirements as set out in regulations and/or guidance issued on the Prevention of Money Laundering and Countering the Financing of Terrorism under [Name of legislation].

[Full Legal Name of Nominee Company] has implemented our AML Policy and Procedures. As such we can confirm that [Full Legal Name of Nominee Company] conducts Customer Due Diligence (and where appropriate Enhanced Customer Due Diligence) on all of its clients and, where applicable the principal beneficial owners of such clients in accordance with [Name of legislation].

Yours sincerely,

[To be signed by MLRO/Compliance Officer of Recognised Regulated Entity]

[Insert Name of Recognised Regulated Entity]

## Appendix C

[On Company Letterhead of Recognised Regulated Entity]

[Date]

[Insert Name of Fund or Manager]  
[Fund/Manager Address]

[Insert Name and Address of Administrator]

Investor Name: Insert "All" if this letter is required to cover all investors introduced by this [Insert Full Legal Name of Unregulated Intermediary]

Re: Investors in [Insert Name of Fund]  
Customer Due Diligence: Anti-Money Laundering/Counter Terrorist Financing

Dear Sirs,

[Full Legal Name of Unregulated Intermediary] is a wholly owned subsidiary of [Full Legal Name of Recognised Regulated Entity], which is licensed and regulated by [Regulator and licence No] in respect of the conduct of all our financial business activities including for the purposes of anti-money laundering and terrorist financing.

[Recognised Regulated Entity] is bound by and complies with the due diligence requirements as set out in regulations and/or guidance issued on the Prevention of Money Laundering and Countering the Financing of Terrorism under [Name of legislation].

[Full Legal name of Recognised Regulated Entity] verifies the identity of all the clients introduced by the unregulated intermediary and who have invested in the Fund and hereby makes the following representations, warranties and undertakings:

### Customer Due Diligence

1. We have conducted Customer Due Diligence (and where appropriate Enhanced Customer Due Diligence) on the clients introduced to the Fund by the unregulated intermediary and, where applicable, the principal beneficial owners of such client(s);
2. We will conduct such verification and due diligence of any new clients introduced by the Fund by the unregulated intermediary and on any beneficial owner(s), where applicable;
3. We have access to, retain and verify, to the extent required by regulation, the identity, including the true name and proof of current permanent residence of the client(s);
4. We will keep Customer Due Diligence Records up to date and will inform the Administrator if the status of [name of client] changes;
5. In the event that the client is a corporate or other entity we use all reasonable efforts to verify the identity of the ultimate beneficial owners or beneficiaries of that entity, obtain constitutional documents, a list of directors and executive officers (or identifying information relating to those directors and officers) and evidence that the persons executing documents on behalf of the client(s) are properly authorised;
6. [We confirm that no one person ultimately owns or ultimately controls equal to or more than 25% of the investing entity and that should this status change we will notify the Administrator as soon as practicable] or [We confirm that below listed persons ultimately own or control equal to or more than 25% of the investing entity and that should this status change we will notify the Administrator as soon as practicable. (Please list names, dates of birth and addresses of all such persons)].

7. In the event we are unable to verify the identity of a client we will inform you as soon as it is reasonably practical;
8. To the best of our knowledge, we are satisfied that the client(s), and, where applicable the beneficial owner(s), are engaged in legitimate business activities and that their funds and assets are derived from legitimate sources. We are unaware of any activities on the part of the client(s) which could lead us to believe that such client(s) is involved in criminal conduct, money laundering or terrorist activities;
9. To the extent that the client(s) or beneficial owner(s) is a bank, including a branch, agency or office of a bank, we have taken and will take reasonable measures to establish that the bank has a physical presence or is an affiliate or a regulated entity. We will not accept investments from or on behalf of [foreign] shell banks.
10. To the extent that we know or have reason to believe that the client(s) or beneficial owner(s) is/are current or former Politically Exposed Person(s) ("PEP") or an immediate family member or a close associate of such a PEP, we have conducted appropriate due diligence of the client(s)/beneficial owner(s). We undertake to inform you as soon as reasonably practicable of any PEPs which have been determined in this manner.

#### Suspicious Activity

11. We will monitor transactions of our clients to identify possible suspicious activity. If we identify any unusual or suspicious activity of any client and beneficial owner, we will notify your MLRO as appropriate;

#### OFAC/EU Sanctions Representation and Warranties

12. We have confirmed and verified that none of the client(s), persons controlling or controlled by the client(s), or persons having a beneficial interest in the client(s) is; named on a list of prohibited entities and individuals maintained and updated by the OFAC (Office of the Foreign Assets Control) or EU (Composite list of persons and organisations against whom sanctions have been imposed), or is prohibited pursuant to the sanctions programs administered by the OFAC or EU. We will recheck the names of each client and Beneficial Owner against OFAC and EU Lists as these lists are from time to time amended or if there is a change in ownership or control of the client(s);
13. If we determine in the future that client or beneficial owner becomes subject to sanctions or is included on the OFAC or EU Lists, we will advise you of this in order for appropriate measures to be taken, including blocking of any assets of the client(s);

#### General Provisions

14. We acknowledge that the Administrator and the Fund are placing reliance on [insert Legal Name of Recognised Regulated Entity] for the purposes of meeting its due diligence obligations (except for ongoing monitoring) in respect of client(s), and where applicable the beneficial owners;
15. We will retain and maintain documentary evidence of the identity of the client(s), and where applicable the beneficial owners, for a period of at least five years from the cessation of our relationship with the client;
16. We undertake that prior to the destruction of such documents and information; we will ensure that the relevant documents and information are provided to you, where there is a continuing relationship between the client(s) and the Administrator/Fund.
17. We agree to furnish you with the documentary evidence retained by us concerning the client(s) promptly upon request. In the event of any inquiry from a regulator or a competent law enforcement agency, we agree to provide you with all the necessary information to satisfy the request;
18. We undertake to advise you immediately, should at any time in the future, our licence or registration as noted above, be altered or revoked.

Yours sincerely,

[To be signed by MLRO/Compliance Officer of Recognised Regulated Entity]

[Insert Name of Recognised Regulated Entity]