

Application Form for Entities - 2024

ALL COMPLETED APPLICATION FORMS, ACCEPTABLE DUE DILIGENCE AND INVESTMENT MONEY MUST BE RECEIVED ON OR BEFORE 21 MAY 2024.

The original application form and original certified due diligence MUST be sent to the Administrator’s address below.

Contact details:

| | |
|---------------------|--|
| Investment Adviser: | Investec Corporate & Institutional Banking |
| Telephone: | +27 (0) 11 291 3092 |
| Email: | SPSupport@investec.co.za |

| | |
|----------------|--|
| Administrator: | Sanne Fund Services (Guernsey) Limited |
| Telephone: | +44 (0) 2035 303600 |
| Email: | basketsrollover@apexfs.group |

| | |
|----------|--|
| Address: | FAO: Tsholofelo Mahlatsi Apex Group, 6 th Floor 50 Katherine St, Wierda Valley Sandton REPUBLIC OF SOUTH AFRICA 2196 |
|----------|--|

CHECKLIST

1. Fully completed and signed Application Form
2. Completed checklist with supporting documentation, as applicable (see Annexure 5)
3. Original certified documentation to evidence the following:
 - a. Proof of Address (for each Natural Person)
 - b. Proof of Identity (for each Natural Person)
 - c. Corporate documentation (see Annexure 5)
4. Completed Politically Exposed Person (PEP) Self-Certification Form, if applicable
5. Completed Entity Tax Self-Certification per applicant
6. Completed Individual Tax Self-Certification, if applicable
7. Completed Source of Funds (SoF) and Source of Wealth (SoW) declaration for each Entity
 - a. High Risk applicants - Documentary evidence to corroborate SoF; and
 - b. High Risk applicants - Documentary evidence to corroborate SoW

**All the above documents are mandatory.
If in doubt, please contact the Administrator.**

PLEASE COMPLETE THIS FORM USING TYPE-SETTING or PRINT

If you are an **Existing investor**, please tick this box and write your holder code number here

If you are a **New investor**, please tick this box, a specific holder code number will be allocated to you.

As a prospective Shareholder you have the option to invest funds into the Company either in Class A Shares or Class B Shares. Should any other party retain signing authority over the investment (e.g. Financial Adviser) then due diligence documentation in respect of such other party will also be required by the Company and an original certified copy of such agreement between the parties

Prior to making an investment in the Company please read this Application Form in full and review the Final 2024 Prospectus which can be found at <https://www.apexgroup.com/investec-basket-information/> (this will be designated as “Final 2024 Prospectus” on the website).

If you are in any doubt about the contents of this document or the Final 2024 Prospectus, you should consult your accountant, legal professional, tax adviser or financial adviser. **Please read this application form in full.**

IMPORTANT: The shares will NOT be allotted to the applicant until the Administrator is satisfied that the application form is completed in full, due diligence documentation has been received in an acceptable format and the funds have cleared in the Company bank account. The Company reserves the right to reject any application, in whole or in part, and if rejected the application money or any balance will be returned to the applicant as soon as practical, and all bank charges will be borne by the applicant.

If the funds cleared do not correspond to a specific number of shares, the Company will issue such shares as applicable calculated to three decimal places.

Your application to invest in the Company should be made by completing this application form and emailing the duly completed and signed form together with certified copies of your due diligence (refer to Annexure 1) to the Investment Adviser AND the Administrator to the details on the cover page.

The information collected in this application form allows us to assess our requirements in respect of customer due diligence (“CDD”) for the purposes of AML/CFT and tax information exchange compliance, therefore, ALL sections must be fully completed (even if you state “Not Applicable”).

Each investor must provide us with suitable certified diligence documentation before investment takes place and you will find our requirements set out within this document. Please take care to read our instructions carefully as we are unable to accept documents or certifications which do not meet these specifications.

In addition, please note that in some circumstances will require us to treat an investor as higher risk and, in such cases, enhanced due diligence involving additional verification documents including source of funds and source of wealth will be requested.

PLEASE COMPLETE THE BELOW:

Investment on own behalf or for Other Party:

- Select from the drop down -

If other, specify: _____

Investor Introduction:

- Select from the drop down -

If other, specify: _____

Investor Country of Residence:

- Select from the drop down -

If other, specify Country: _____

Investor Source of Funds (Origin of Funds):

- Select from the drop down -

If other, specify Country: _____

Investor Business Activity:

- Select from the drop down -

If other, specify: _____

SECTION 1: INVESTMENT IN CHINA SEAS BASKET LIMITED

Please select the Class you wish to invest in:

- AUD Class A USD Class B

Please insert the amount you wish to invest in either AUD or USD, noting the minimum investment amount is AUD16,000 or USD10,000.

| | |
|---------------------------------------|--|
| Currency | |
| Amount | |
| Upfront fee %, if applicable | |
| VAT % on upfront fee %, if applicable | |
| Total upfront fee %, including VAT | |

SECTION 2: APPLICATION DETAILS OF ENTITY

This section is to be completed in full if you are investing as an Entity.

REGISTERED ENTITY LEGAL NAME (this is how the name will appear on the Company register):

| |
|--|
| |
|--|

TRADING NAME IF DIFFERENT TO ENTITY LEGAL NAME:

| |
|--|
| |
|--|

PREVIOUS REGISTERED NAMES, if applicable:

| |
|--|
| |
| |
| |

| | |
|--|--|
| Registration Number | |
| Date of Incorporation Registration | |
| Country of Incorporation Registration | |
| Entity Type | |
| Principal Business Activity | |

ADDRESS DETAILS:

Registered address **MUST MATCH THE PROOF OF ADDRESS** provided.

ENTITY REGISTERED OFFICE ADDRESS. P.O. Box is not acceptable.

If the MAILING address is not identical, complete separate section below.

| | |
|------------------------|--|
| Building Name Number | |
| Street Name | |
| City | |
| State Region | |
| Post Code | |
| Country Jurisdiction | |

MAILING/POSTAL ADDRESS, if different to residential office address provided:

| | |
|---------------------------------|--|
| Building Name Number PO Box | |
| Street Name | |
| City | |
| State Region | |
| Post Code | |
| Country Jurisdiction | |

REGULATED ENTITY:

Is the Entity a Regulated Appendix C Financial Services Business (FSB) (as defined in Annexure 4):

Yes No

If the answer is Yes, complete the boxes below.

| | |
|-------------------------------------|--|
| Regulated Number | |
| Country Jurisdiction of Regulator | |

Is the Entity administered by a third party:

Yes No

| | |
|--|--|
| Registration Number | |
| Date of Incorporation Registration | |
| Country of Incorporation Registration | |
| Principal Business Activity | |

SECTION 3: CONTACT DETAILS FOR THE ENTITY (FOR CORRESPONDENCE)

| | |
|---------------|--|
| First Name(s) | |
| Surname | |

TELEPHONE NUMBER:

| | | |
|-----------|---|--|
| Dial Code | + | |
|-----------|---|--|

ADDITIONAL PHONE NUMBER:

| | | |
|-----------|---|--|
| Dial Code | + | |
|-----------|---|--|

The below email addresses will be used to distribute all communications regarding your investment, including but not limited to EGM notices, Final 2024 Prospectus amendments, contract notes and statements.

ENTITY Email ADDRESS 1* - PLEASE PRINT.

| |
|--|
| |
|--|

ENTITY Email ADDRESS 2* - PLEASE PRINT.

| |
|--|
| |
|--|

**A generic Email address for the entity, if available; if not, the contact person’s Email address. This is for the purpose of receiving accounts and notices.*

ENTITY FINANCIAL ADVISER Email ADDRESS - PLEASE PRINT.

| |
|--|
| |
|--|

All correspondence will be sent to both the registered holder and your Financial Adviser by Email.

SECTION 4: SOURCE OF FUNDS AND SOURCE OF WEALTH DECLARATION

In order to comply with our anti-money laundering regulatory obligations, we are obliged to obtain information about the origin of your funds being used for the investment as set out in the attached Source of Funds / Wealth Declaration appended to this form, prior to completing the investment transaction as well as information about the source of your wealth.

Original certified documentary evidence of your Source of Funds and Source of Wealth IS REQUIRED where you live in a High Risk jurisdiction, for instance South Africa; and/or if you are deemed a Politically Exposed Person (PEP). Examples of this is in Appendix 1 within the Declaration appended to this form.

We reserve the right to request more information from you should your responses in this declaration not satisfy our anti-money laundering regulatory obligations

Source of Funds (SoF): is the activity which generated the monies which are being invested. Remitter details and information on the location of the SOF should also be included to demonstrate the origin of the funds. **

Source of Wealth (SoW): relates to the origin of the wealth and is the economic activity which generated the entity’s net worth (not just the funds being invested). Examples of SoW could include evidence of the latest audited financial statements; three months’ bank statements evidencing income over a specified period of time; or a portfolio of investments in a specified field/industry.

Please do not hesitate to contact the Administrator if further guidance is required.

SECTION 5: FINANCIAL ADVISER DETAILS

All applications must be made through a Financial Adviser/Distributor - please provide the details below. The application form will not be accepted without this section completed.

| | |
|-------------------------------------|--|
| Financial Adviser / Entity Name | |
| Financial Adviser Individual's Name | |
| FSP Number | |
| Address Line 1 | |
| Address Line 2 | |
| City | |
| State Region | |
| Post Code | |
| Country Jurisdiction | |

TELEPHONE NUMBER:

| | | |
|-----------|---|--|
| Dial Code | + | |
|-----------|---|--|

SECTION 6: TAX INFORMATION – FATCA AND CRS

For an entity/corporate please read and carefully complete the Tax Reporting – Entity Self-Certification. Please refer to the accompanying guidelines for completion or contact your tax adviser.

Please note: *It is incumbent upon each Shareholder to seek appropriate tax advice under the Declaration section, the Shareholder confirms that s/he is aware that tax consequences may be relevant when making their investment.*

Each applicant investing must read and complete the appended **Tax Reporting – Entity Self-Certification Form**. If the form is being completed on behalf of the Shareholder, please clearly indicate the capacity in which you have signed this form, but noting you sign under, for example, a Power of Attorney or equivalent document – evidence of such signatory power must be provided to the Administrator.

SECTION 7: BANK ACCOUNT DETAILS

To comply with applicable Anti-Money Laundering (**AML**) and Counter-Terrorism Financing (**CTF**) rules and regulations there is a requirement to provide the following information. The subscription money **MUST** be received from an account in the name of the Applicant(s)/Investor(s). The Administrator will not accept third party payments of any kind.

The subscription money will be paid into the Company’s nominated account from the bank account details supplied below. The Administrator will pay any redemption proceeds to the same bank account details. ALL redemption proceeds will be paid in USD (including the AUD Share Class). Shareholders can request to receive their redemption proceeds in a different currency by completing the currency section of the banking details below. The Company, the Administrator and the Investment Adviser do not accept any liability for unfavourable rates of exchange at the date of the payment or transfer. The Company bank or the applicant’s bank will apply a spot rate if/where required. The Administrator will not be responsible for late payments due to incorrect or incomplete instructions, nor be liable for any bank charges which may be deducted from any redemption proceeds.

Please ensure that the residential address shown on your bank account matches your residential address written on this application form

| APPLICANT BANK ACCOUNT DETAILS | |
|---------------------------------------|--|
| Account name | |
| Account Number | |
| Sort Code | |
| IBAN Number | |
| Bank Name | |
| Bank Address | |
| Country | |
| SWIFT BIC Code | |
| Currency | |
| Additional comments | |

Company bank account details will be provided upon application.

The Investment Adviser, the Administrator and the Company accept no responsibility for the transfer of funds to the nominated bank account above, nor will they guarantee that they will achieve the best FX rate for the conversion of any subscription money that is not received in the base currency of the Company. It is the applicant’s responsibility to ensure that the funds are received by the Company in its nominated account on or before 21 May 2024.

SECTION 8: TERMS AND CONDITIONS

- Words and phrases:** Words and phrases used in this application form shall have the same meaning ascribed to them as in the Final 2024 Prospectus (available in electronic format).
- Incomplete application forms:** If money is received in the Company’s bank account but the application form is incomplete either from a regulatory or legal standpoint, the Company will be unable to proceed with the investment until all satisfactory information is received, which information must be received prior to the offer deadline of 21 May 2024.
- Transfer of funds:** The Investment Adviser, the Company and the Administrator accept no responsibility for the transfer of funds to the Company’s nominated bank account. It is the applicant’s responsibility to ensure that the funds are received by the Company in its nominated account on or before the Closing Date.
- Refusal of applications:** The Investment Adviser, the Company and the Administrator reserve the right to refuse applications for investment at their discretion.
- Receipt of instructions:** All application forms and client due diligence must be received in original signed form at the offices of the Administrator detailed in this application form.
- Minimum subscription amount:** The minimum subscription amount is noted in this application form and in the Final 2024 Prospectus.
- Contract notes:** To avoid unnecessary expense and to facilitate redemption of shares, share certificates will not be issued, contract notes will be issued in their place where all client due diligence has been received and meets all regulatory requirements in the jurisdiction of Guernsey.

SECTION 9: DECLARATION (ALL APPLICANTS MUST SIGN THIS DECLARATION)

1. I/We warrant that all the information given in this application, and in all documents that have been or will be signed by me/us in connection with the proposed investment, whether in my/our handwriting or not, is true and complete.
2. I/We agree that all the statements I/we have made in this application and the documents stated above are accurate and true and any mis-statement or omission made by myself/ourselves may lead to any contract made being declared void by the Company and/or the Administrator, and the Company shall be entitled to deduct all costs and expenses incurred by the Company and/or the Administrator in connection with any mis-statement or omission made by myself/ourselves, from all monies paid by myself/ourselves.
3. I/We agree that no statement, whether made by myself/ourselves or by the person canvassing for or handling this application or by any other person, shall be binding upon the Company and/or the Administrator unless the same be reduced to writing, submitted to the Company and the Administrator and made part of the contract.
4. I/We also agree that should this application be accepted by the Company and the Administrator it will be conditional upon there having been no material alteration to the facts on which the acceptance was based.
5. I/We have read and understood the terms and conditions of the Company's Final 2024 Prospectus, I/we agree to be bound thereby and I/we have acquainted myself/ourselves with the charges of the Investment Adviser, the Administrator, and the Company.
6. I/We agree and acknowledge that if an adjustment event (such as a change in law, tax, hedging costs etc.) occurred under the Debt Instruments it will reduce the amount to be paid to the Company and then the capital protection to be provided by the Debt Instruments may not be fully effective.
7. I am/We are **not resident in the United States of America** and its territories nor resident in any jurisdiction where investments in the Company would be unlawful or otherwise not permitted.
8. I/We confirm that I am/we are 18 years of age or over and are aware of the risks involved in investing in the Company.
9. I am/We are aware that taxation consequences might be relevant to the acquisition, holding or disposal of shares and that I/we will take appropriate tax advice in this regard and ensure that I/we comply with all laws applicable to my/our country of residence. I/We agree that the Company cannot be held responsible for any tax liability that arises as a result of investing in the Company.
10. I am/We are applicants that can afford to take a higher degree of risk, which may include the risk of the loss of my/our entire investment, and who have extensive knowledge and experience in financial and business matters and am/are capable of evaluating the merits and risks associated with an investment in the Company.
11. I/We acknowledge that the accounts and notices of the Company will be sent electronically and will be sent to the email address provided in this application form.
12. I/We acknowledge that fractions of shares may be issued.
13. I/We acknowledge and agree that as an applicant, I/we represent and warrant that I/we have read and understood the terms of the appropriate privacy policy, found by accessing the link in Annexure 4.
14. In the case of a third-party applicant, I/we confirm that I/we have provided adequate notice to the data subject and obtained all necessary consents in order to enable the Administrator, Company and controlling affiliates to process their personal information; and I/we hereby fully indemnify the Company and/or Administrator and/or any of the controller affiliates and keep them fully and effectively indemnified against all costs and demands, claims, expenses (including legal costs and disbursements on a full indemnity basis), losses (including indirect losses and loss of profits, business and reputation), actions, proceedings and liabilities of whatsoever nature arising from or incurred by the Company and/or the Administrator and/or the controller affiliates in connection with any failure by me/us as third party applicant to comply with the provisions of this respectively.
15. I/We and the third-party applicant (if applicable) each acknowledge that the Company, controller affiliates and Administrator may transfer personal information to a third country in accordance with the terms of the privacy notice provided.
16. I/We confirm that we have read and understood the FATCA and CRS section of the application form and agree to make the declarations set out under the relevant sections entitled FATCA and CRS.
17. I/We hereby agree to provide such information as the Company deems necessary, and may request from time to time, to comply with FATCA, CRS, any FFI (Foreign Financial Institution) agreement from time to time in force, or any obligation arising under the implementation of any applicable intergovernmental agreement.
18. I/We hereby agree that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be reported to the tax authorities of the country in which information is maintained

and exchanged with tax authorities of another country or countries in which I/the Controlling Person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.

- 19. I/We certify that I/we are authorised to sign for the Controlling Person, to which this form relates and where I am/we are not the Controlling Person.
- 20. I/We, hereby confirm that where I/we have provided information regarding any other person (such as a Controlling Person or other Reportable Person to which this form relates) that I/we will, within 30 days of signing this form, notify those persons that I/we have provided such information and that such information may be provided to the tax authorities of the country in which the information is maintained and exchanged with tax authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
- 21. I/We hereby undertake to advise the Administrator within 30 days of any change in circumstances which affects the tax residency status of the individual identified in this form or causes the information contained herein to become incorrect, and to provide the Administrator with a suitably updated self-certification and declaration within 90 days of such change in circumstances.
- 22. I/We acknowledge and understand the investment objective as described in the Final 2024 Prospectus of the Company.
- 23. I/We the undersigned confirm that I/we have read and understood this declaration and understand its implications.

SECTION 10: AUTHORISED SIGNATURES

By signing this application form, the applicant acknowledges that they have received, understood and if required, taken guidance on the Final 2024 Prospectus, and accept that the investment is suitable to their specific investment objectives and needs. Please note electronic signatures are only accepted using DocuSign.

| | | |
|--|--|--|
| | | |
|--|--|--|

Authorised Signature

Date

Place

| | | |
|--|--|--|
| | | |
|--|--|--|

Authorised Signature

Date

Place

Important: This application form needs to be supported by relevant due diligence, as detailed in Annexure 1 and 5. When completing and returning this application form for investment, please do not return the Annexure pages.

Annexure 1: **Due Diligence Requirements and Certification**

The due diligence requirements listed below are correct at the time of publication of this application form. Rules, regulations, and laws (under which the Company operate) could change at any time. As such, the Administrator reserves the right to request additional due diligence as and when required to ensure compliance with current regulation.

All applicants must provide due diligence documents as detailed below.

The documentation required will vary depending on the type of applicant and whether you reside in an Appendix C country or territory as defined in the Handbook for Financial Services Businesses on Countering Financial Crime and Terrorist Financing, issued by the Guernsey Financial Services Commission (**the Handbook**).

Appendix C jurisdictions can be found here: [Appendix C Equivalent Jurisdictions GFSC Handbook v.November 2023](#)

Please refer to relevant section/s below to ensure the following due diligence documentation accompanies the application form.

Countries and territories that the GFSC have identified as presenting a higher risk of ML and/or FT can be found here: [Appendix I High Risk Countries and Territories GFSC Handbook v.November 2023](#)

Due diligence for each Natural Person connected to the Entity

I. Proof of identity for each applicant:

Original certified copy of one of the following documents, each document must have a clear legible photograph and if dual nationality is held, please provide verification for each nationality;

- Valid passport
- National identity card
- Armed force’s identity card
- Driving licence (this cannot be used for both identity and address, a separate verification must be provided for each)

II. Proof of residential address for each applicant:

Original certified copy of one of the following documents, each document must be dated within three (3) months and all documents must be for a residential address, we do not accept C/O addresses, PO Box addresses or mobile telephone bills.

- Utility bill (water, electricity, gas, internet, home telephone)
- Bank statement
- Bank debit/credit card card statement
- Council Tax invoice (or other correspondence from a government department or agency)
- Driving license (this cannot be used for both identity and address, a separate verification must be provided for each)
- Electronic statements (for utility bills, bank credit cards, etc.) are deemed to be originals.
- Co habitation letter (If proof of address is provided by way of a letter of co-habitation from a person who is not party to the investment, due diligence documentation on that party will also be required). Where the applicant(s) is a party to the investment and is in a High Risk country, proof of address for each applicant must be provided.

III. Source of Funds documentary evidence for each applicant:

Each applicant must disclose, in the Source of Funds / Wealth Declaration form these details.

For each applicant deemed to be a high risk individual, we will require documentary evidence. Please refer to Appendix one in the attached SoF/SoW Declaration form.

Examples are below:

SoW = Savings from employment – we need three months current wage slips from your employment

SoF for savings - Bank Statements for a three month consecutive period confirming employment wages.

If you are unsure about what documentation to provide please contact the Administrator to discuss further.

Important:

1. Should any other party retain signing authority over the investment (e.g. Financial Adviser/Distributor) then due diligence documentation in respect of such other party will also be required by the Company and an original certified copy of such agreement between the parties.
2. All applications from non-Appendix C Jurisdictions will be considered on a case-by-case basis and additional due diligence documentation may be requested.
3. The Administrator reserves the right to request additional documentation as and when required. If an applicant is unable to supply any of the documentation described, they should contact the Administrator to discuss mutually acceptable alternative arrangements.

Certification of documentation

Please ensure all accompanying due diligence is certified as follows

Original certified documents without a photo

- I hereby certify this as a true copy of the original document, which I have seen.

Original certified documents with a photo

I hereby certify this to be a true copy of the original document, which I have seen, and the photograph bears a true likeness of the person named therein, who I have met.

Certifier Information required on the document

- Full name and signature
- Date of certification
- Job title/position
- Capacity in which they are signing
- Name of regulatory body (if applicable i.e. ACCA, FSA, Law Society)
- Registration number issued by a regulatory body (if applicable)
- Contact information (telephone number and/or email address)

The following persons can be considered suitable to certify due diligence documentation of natural persons:

- a member of the judiciary, a senior civil servant, or a serving police or customs officer (stamp to include member’s name, title and contact telephone number);
- an officer of an embassy, consulate or high commission of the country or territory of issue of documentary evidence of identity;
- a lawyer who is a member of a recognised professional body;
- a notary public who is a member of a recognised professional body;
- an accountant who is a member of a recognised professional body;
- an actuary who is a member of a recognised professional body;
- a member of the Institute of Chartered Secretaries and Administrators; or
- a director or officer of an Appendix C Jurisdiction Regulated Financial Services Business (see the definition in Appendix C to the Handbook) or of a Financial Services Business subject to group/parent policy where the Head Office is situated and regulated in a country or territory listed in Appendix C to the Handbook.

A certifier cannot be closely related to the person whose identity is being certified and the certifier cannot certify their own documents.

Annexure 2. Related Parties and or Controlling Person to the Entity Identification

Important: Applications from relevant entities must clearly identify its directors, beneficial owners, authorised signatories, and any other natural person who exercises ultimate effective control over the Entity. All applicants must provide appropriate due diligence (described in Annexure 3) to the Administrator and will be required to complete this Annexure.

Please complete this section for each related party to the entity, this includes, but is not limited to the directors, beneficial owners and authorised signatories.

RELATIONSHIP: Director Beneficial Owner Other, specify: _____ :

| | | |
|-----------------------------|-------------------------|-----------------------|
| First Name/Forename(s) | | |
| Surname | | |
| Maiden Name/Former Name(s) | | |
| Date of Birth | | |
| Country of Birth | | |
| Nationality 1** | | |
| PASSPORT ID NUMBER | COUNTRY OF ISSUE | DATE OF EXPIRY |
| | | |
| Nationality 2 | | |
| PASSPORT ID NUMBER | COUNTRY OF ISSUE | DATE OF EXPIRY |
| | | |
| Nationality 3 | | |
| PASSPORT ID NUMBER | COUNTRY OF ISSUE | DATE OF EXPIRY |
| | | |

**** If you have more than one nationality, please provide below how this was obtained e.g. through parent, naturalisation, residence, etc. If through naturalisation, please also provide the date of change.**

Due diligence verification documents must be provided for each nationality

Reason for dual nationality:

China Seas Basket Limited

(the “Company”)

1 Royal Plaza, Royal Avenue, St Peter Port, Guernsey, GY1 2HL

Company Number: 51929

ADDRESS DETAILS:

Registered office address **MUST MATCH THE PROOF OF ADDRESS** provided

REGISTERED OFFICE ADDRESS

P.O. Box is not acceptable. If the MAILING address is not identical, complete separate section below.

| | |
|------------------------|--|
| House Name Number | |
| Street Name | |
| City | |
| State Region | |
| Post Code | |
| Country Jurisdiction | |

MAILING/POSTAL ADDRESS, if different to residential office address provided:

| | |
|------------------------------|--|
| House Name Number PO Box | |
| Street Name | |
| City | |
| State Region | |
| Post Code | |
| Country Jurisdiction | |

TELEPHONE NUMBER:

| | | |
|-----------|---|--|
| Dial Code | + | |
|-----------|---|--|

OTHER PHONE NUMBER:

| | | |
|-----------|---|--|
| Dial Code | + | |
|-----------|---|--|

RELATED PARTY Email ADDRESS - PLEASE PRINT.

For the purpose of receiving annual accounts, reports and other communication. If you are unable to receive these notices by Email, please notify us immediately. Communication will be sent to registered shareholder and financial adviser.

| |
|--|
| |
|--|

RELATED PARTY OCCUPATION DETAILS:

| | |
|--|--|
| Your occupation* <i>(If retired, complete section with previous employer details prior to retirement)</i> | |
| Previous occupation, <i>if retired</i> | |
| If occupation is not listed, <i>specify</i> | |
| Date of retirement, if applicable | |
| Employer Name | |
| Employer Address Line 1 | |
| Employer Address Line 2 | |
| City | |
| State Region | |
| Post Code | |
| Country Jurisdiction | |

SOURCE OF WEALTH | FUNDS DECLARATION

Please read Section 3 and complete a separate source of Wealth | Funds Declaration form.

Please do not hesitate to contact the Administrator if further guidance is required.

HIGH RISK FACTORS

Are you a:

- (i) Commercially Exposed Person (**CEP**)? *(Please see Annexure 3 for definitions)*
 Yes No
- (ii) Resident or represent a Nationality from a High Risk Jurisdiction? *(Please see Annexure 3 for definitions)*
 Yes No
- (iii) Politically Exposed Person (**PEP**) or associated with a PEP? (e.g., by a family relationship or business relationship?) *(Please see Annexure 3 for definitions)*
 Yes No
- (iv) Yes No

If I have ticked No in 4(iv) above, I confirm that I am not now, nor have I ever been a **PEP** or closely related to a **PEP**. I confirm that if this changes I will advise the Administrator with the relevant changes as soon as practical.

If you have ticked Yes in 4(iv) above, you are a PEP. Please complete the PEP Self-Certification Form appended to this application form.

By signing this application form, I confirm that I have read and understood the definitions of a PEP, CEP and High Risk Jurisdiction in Annexure 3.

TAX INFORMATION

For an entity/corporate please read and carefully complete the Tax Reporting – Entity Self-Certification section for Controlling Persons, as applicable. Please refer to the accompanying guidelines for completion or contact your tax adviser.

By signing this application form, the applicant acknowledges that they have received, understood and if required, taken guidance on the Company’s Final 2024 Prospectus, and accept that the investment is suitable to their specific investment objectives and needs. They also confirm they have read and understood the information in Annexures and supplemental forms required. Please note electronic signatures are only accepted using DocuSign.

| | | |
|----------------------|------|-------|
| | | |
| Authorised Signature | Date | Place |
| | | |
| Authorised Signature | Date | Place |

Important: This application form needs to be supported by relevant due diligence, as detailed in Annexure 1 and 5. When completing and returning this application form for investment, please do not return the Annexure pages.

Annexure 3: Definitions

Appendix C List of Countries

Please access the current list of [Appendix C Equivalent Jurisdictions GFSC Handbook v.November 2023](#)

Commercially Exposed Person

Commercially Exposed Persons (CEPs) will be senior executives of well-known commercial enterprises being a national or international business which can be regarded as a household name, either locally, or elsewhere.

FATCA

FATCA stands for the Foreign Account Tax Compliance provisions, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

High Risk Applicants

If you are a Politically Exposed Person, Commercially Exposed Person or from a High Risk Jurisdiction you are considered a high risk applicant.

High Risk Jurisdictions

Please access the current list of high risk jurisdictions via the link below, but please note that these are subject to change.

Countries and territories that the GFSC have identified as presenting a higher risk of ML and/or FT can be found here: [Appendix I High Risk Countries and Territories GFSC Handbook v.November 2023](#)

Participating Jurisdiction

A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS.

Politically Exposed Person

The term Politically Exposed Person means any current and former senior political figure who holds or held a Prominent function *(as defined below), or a natural person who is or has been entrusted with a prominent function* (as defined below) by an international organisation.

The PEP status also applies to their immediate family and close associates. (A senior political figure is a senior figure in the executive, legislative, administrative, military or judicial branches of a government (elected or non-elected), a senior figure of a major political party, or a senior executive of a government owned corporation. It includes any corporate entity, partnership or trust relationship that has been established by, or for the benefit of, a senior political figure. Immediate family typically includes the person’s parents, siblings, spouse, partner (where considered by the law of the country or territory in which the relevant public function is held as being equivalent to a spouse), children, in-laws, grandparents and grandchildren. Close associate typically includes a person who is widely and publicly known to maintain an unusually close relationship with the PEP and includes a person who is in a position to conduct substantial domestic and international financial transactions on the PEP’s behalf

Prominent Functions are:

- vi. Heads of state or heads of government
- ii. Senior politicians and other important officials of political parties
- iii. Senior government officials
- iv. Senior members of the judiciary
- v. Senior military officers
- vi. Senior executives of state-owned body corporates e.g. Directors, councillors and members of the board or equivalent positions

Reportable Jurisdiction

Is a jurisdiction with which an obligation to provide financial account information is in place.

Reportable Jurisdiction Person

An applicant that is a tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s).

Reportable Person

A Reportable Person is defined as a Reportable Jurisdiction Person, other than:

- (a) a corporation the stock of which is regularly traded on one or more established securities markets;
- (b) any corporation that is a Related Entity of a corporation described in clause (a);
- (c) a Governmental Entity;
- (d) an International Organisation;
- (e) a Central Bank; or
- (f) a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's).

Resident for tax purposes

Generally, an applicant will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. For additional information on tax residence, please talk to your tax adviser or see the following link:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

TIN (including functional equivalent)

The term TIN means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual and used to identify the individual for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the following link:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a functional equivalent).

Important note: These are selected definitions provided to assist you with the completion of this application form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information or the U.S. IRS website for Foreign Account Tax Compliance provisions (FATCA).

Annexure 4: Privacy Notice

The Apex Data Protection Privacy Notice sets out how personal data is collected, processed and disclosed. The full privacy notice can be viewed via the following link: <https://www.apexgroup.com/data-protection-notice>. The annual review of this notice took place in December 2023. If you have any questions about our use of your personal data, our retention procedures or our security processes, please contact our Data Privacy Manager dpo@apexfs.com.

If you are already a shareholder in the Company, then the Company is already the controller of your personal data and the full privacy notice of the Company can be found via the following link: <https://www.apexgroup.com/investec-basket-information/>. The annual review of this notice took place in February 2023. If you have any questions about our use of your personal data, our retention procedures or our security processes, please contact the administrator on behalf of the Company.

Annexure 5: Application Form Checklist – Entity Due Diligence Requirements

The due diligence requirements listed below are correct at the time of publication of this document. However, the rules, regulations, and laws under which the company operate could change at any time. As such, the Administrator reserves the right to request additional due diligence as and when required to ensure compliance with current regulations.

Applicants must provide the due diligence listed below, please ensure that you have satisfied these application requirements by ticking the relevant boxes.

All documents must be received in original or original certified wet ink documents.

| A. Appendix C regulated entity applying on behalf of its own company using its own company money (not applicable for entities domiciled in high risk jurisdictions or domiciled in South Africa). | |
|--|--|
| A completed application form. | |
| A completed Entity Tax Self-Certification Form. | |
| Evidence of regulation. | |
| An original certified copy of the Authorised Signatory List. | |

| B. Appendix C regulated entity applying on behalf of their underlying clients (i.e., Nominee) (not applicable for entities or nominees domiciled in high risk jurisdictions or domiciled in South Africa). | |
|---|--|
| A completed application form. | |
| A completed Entity Tax Self-Certification Form. | |
| Evidence of regulation. | |
| An original certified copy of the Authorised Signatory List. | |
| An original completed Wolfsberg Due Diligence Questionnaire (DDQ) or Apex DDQ. Please request this from the Administrator. | |

| C. A regulated, listed or unregulated entity applying on behalf of their underlying clients (i.e., Nominee) including entities domiciled in a high risk jurisdiction or domiciled in South Africa. | |
|---|--|
| For the Nominee: | |
| A completed application form. | |
| A completed Entity Tax Self-Certification Form. | |
| For each underlying investor, deemed a Natural Person; Refer to guidance in Annexure 1 for Proof of Address and Proof of Identity. | |
| For the Parent entity; Original certified structure chart. | |
| Original certified copy of the certificate of incorporation/registration (and any name changes). | |
| Original certified copy of the Memorandum & Articles of Association | |
| Original certified copy of the latest available audited year-end financial statements | |
| Original certified copy of the directors register. | |
| Original certified copy of the share register. | |

| | |
|--|--|
| Original certified copy of the authorised signature list. | |
| For each director, authorised signatory and individual shareholder with a 10% or greater holding of the parent entity; For each Natural Person - Refer to guidance in Annexure 1 for Proof of Address and Proof of Identity. | |
| For each director, authorised signatory and individual shareholder with a 10% or greater holding of the parent entity; A original completed Annexure 1 Related Parties form. | |
| For each individual shareholder with a 10% or greater holding of the parent entity; Completed Source of Wealth Fund declaration with documentary evidence. Please note that this list is not exhaustive, if you are unsure what to provide please contact the Administrator to discuss. | |
| Note: If any shareholder with a 10% or greater holding in the parent entity is a corporate entity, full company documents will be required as above. If the shareholder is a trust we will require full due diligence on the trust and the trustee, please contact the administrator for further details of the requirements. | |

| | |
|--|--|
| D. A legal body quoted on a regulated market (not including entities listed in high risk jurisdictions or domiciled in South Africa) | |
| A completed application form. | |
| A completed Entity Tax Self-Certification Form. | |
| Evidence that the body is quoted on a recognised exchange. | |
| Evidence the entity is ‘within the meaning of the Beneficial Ownership Regulations’ or if a majority owned subsidiary of such a company. (see the GFSC AML Handbook) | |

| | |
|--|--|
| E. A regulated, listed, unregulated entity or private company domiciled in a high risk jurisdiction or domiciled in South Africa | |
| A completed application form. | |
| A completed Entity Tax Self-Certification Form. | |
| Original certified structure chart. | |
| Original certified copy of the certificate of incorporation/registration (and any name changes). | |
| Original certified copy of the Memorandum & Articles of Association | |
| Original certified copy of the latest available audited year-end financial statements | |
| Original certified copy of the directors register. | |
| Original certified copy of the share register. | |
| Original certified copy of the authorised signature list. | |
| For each director, authorised signatory and individual shareholder with a 10% or greater holding of the parent entity; Refer to guidance in Annexure 1 for Proof of Address and Proof of Identity. | |
| For each director, authorised signatory and individual shareholder with a 10% or greater holding. A original completed Annexure 1 Related Parties form. | |

| | |
|--|--|
| <p>For each individual shareholder with a 10% or greater holding. Completed Source of Wealth Fund declaration with documentary evidence. Please note that this list is not exhaustive, if you are unsure what to provide please contact the Administrator to discuss.</p> | |
| <p>Note: If any shareholder with a 10% or greater holding is a corporate entity, full company documents will be required as above.</p> <p>If the shareholder is a trust we will require full due diligence on the trust and the trustee, please contact the administrator for further details of the requirements.</p> | |

| | |
|--|--|
| <p>F. A regulated or unregulated entity or nominee domiciled outside an Appendix C jurisdiction (excluding high risk jurisdictions and entities domiciled in South Africa)</p> | |
| A completed application form. | |
| A completed Entity Tax Self-Certification Form. | |
| Original certified structure chart. | |
| Original certified copy of the certificate of incorporation/registration (and any name changes). | |
| Original certified copy of the directors register. | |
| Original certified copy of the share register. | |
| Original certified copy of the authorised signature list. | |
| <p>For each director, authorised signatory and individual shareholder with a 25% or greater holding. For each Natural Person - Refer to guidance in Annexure 1 for Proof of Address and Proof of Identity.</p> | |
| <p>For each director, authorised signatory and individual shareholder with a 25% or greater holding. An original completed Annexure 1 Related Parties form.</p> | |
| <p>Note: If any shareholder with a 25% or greater holding is a corporate entity, full company documents will be required as above.</p> <p>If the shareholder is a trust we will require full due diligence on the trust and the trustee, please contact the administrator for further details of the requirements.</p> | |

| G. Partnership | |
|---|--|
| A completed application form. | |
| A completed Entity Tax Self-Certification Form. | |
| An original certified copy of the partnership deed. | |
| For each partner. Refer to guidance in Annexure 1 for Proof of Address and Proof of Identity. | |
| For each partner. An original completed Annexure 1 Related Parties form. | |
| For the general partner. Full company documents as set out in section D. | |
| For the manager. Full company documents as set out in section D. | |

Please note that the above due diligence list is not exhaustive, and the Administrator could request additional due diligence in order to satisfy their regulatory and legal obligation.



SOURCE OF FUNDS / WEALTH DECLARATION

In order to comply with our anti-money laundering regulatory obligations, we are obliged to obtain information about the origin of your funds being used for the investment as set out below, prior to completing the investment transaction as well as information about the source of your wealth. In certain circumstances we will also require documentary evidence (see Appendix 1). Please do not give generic responses such as "employment" or "inheritance," instead please provide specific details. We reserve the right to request more information from you should your responses in this declaration not satisfy our anti-money laundering regulatory obligations.

| | |
|---|--|
| Full Name: | |
| Value of investment/transaction: | |
| Nature of transaction or relationship: | |

SECTION A: SOURCE OF FUNDS

Please provide the information on the source of funds for your investment (i.e., bank or broker accounts details) per the subscription document submitted for investment. Please provide below the information on your source of funds (e.g., dividends from a business, salary from professional employment, and profit from the sale of investments) per the subscription document submitted for investment or application for business. Please provide as much detail as possible to identify and explain your source of funds.

For example:

| | |
|------------|---|
| Dividends | Provide the name of the business, the period of time you have held the investment, the amount of your investment |
| Employment | Provide the name of your employer, your position, and the duration of your employment as well as your annual salary |

Please describe fully below the source of funds:



SECTION B: SOURCE OF WEALTH

Your source of wealth can be described as the activities which have generated your **overall** wealth and are distinct from your source of funds. Your overall wealth may have been accumulated from several different sources over a period of time and **full** details must be provided to avoid any delay in processing your application.

| | | |
|--------------|---------------------|---|
| For example: | Family Inheritance: | Provide names, relationships, dates, jurisdiction of probate and amount. |
| | Entrepreneurial: | Provide full details of companies, business activities, place(s) of business, website addresses and details of return on investment |
| | Employment: | Provide details of employer, positions held, details of salary and bonuses |

Please describe below your total wealth and the source of your wealth:



SECTION C: *DOCUMENTARY EVIDENCE OF SOURCE OF FUNDS/SOURCE OF WEALTH

In certain circumstances, to meet our regulatory obligations, we are required to obtain documentary evidence to verify source of funds and source of wealth.

It is not possible to describe all situations where we will require documentary evidence, however we are able to indicate those situations where documentary evidence will definitely be required, and have provided details below:-

- 1. If you are a Politically Exposed Person (“PEP”) (or a close family member to a PEP) and/or
- 2. If you are resident in a country, have a passport issued by a country or your source of funds or wealth arises from a country detailed on Appendix 2, then documentary evidence must be provided.

Examples of documentary evidence likely to be accepted are provided on Appendix 1. However, we reserve the right to request additional information upon review of the documentation provided.

| | |
|--|--|
| Please indicate here if you have attached documentary evidence, (and the reason why):- | |
| Source of Funds <input type="checkbox"/> | PEP <input type="checkbox"/> Choose an item. |
| Source of Wealth <input type="checkbox"/> | Jurisdictional <input type="checkbox"/> |

Should you wish to confirm prior to submission of your completed Declaration, if documentary evidence of source of funds/source of wealth is required, please contact your Account Manager.

If you are unable to provide documentary evidence please contact us prior to sending in the completed Declaration.

SECTION D: ADDITIONAL TRANSACTIONS

For additional transactions, further information will generally not be required, unless the source of funds is different from that previously stated.

SECTION E: CERTIFIED DOCUMENTATION

Please note that copy documentation provided to support source of funds and source of wealth must be properly certified in accordance with our certification requirements. Improperly certified documentation could lead to delays.

SECTION F: THIRD PARTY COMPLETION

| | |
|---|---------------|
| Please confirm the name and capacity of the person who completed this form on your behalf (if applicable) | |
| Name..... | Capacity..... |



DECLARATION

I declare that the information provided is, to the best of my knowledge and belief, accurate and complete.
If I did not complete this form, I hereby confirm that the individual who completed the form on my behalf was in possession of sufficient information to allow for its proper completion.

Signature:

Name:

Date:

For Office Use Only:

Rationale for acceptance:
[Click here to enter text.](#)

MD..... Date.....

Compliance..... Date.....

APPENDIX 1
EXAMPLES OF ACCEPTABLE DETAILS AND DOCUMENTARY EVIDENCE TO SUPPORT DECLARATION OF SOURCE OF FUNDS AND SOURCE OF WEALTH
Appendix 1 - Source of Funding and Source of Wealth

| Description of Source of Funding | Information Required | Document to Evidence the Source of Wealth (in original or certified true copy) |
|---|--|--|
| Income savings from professional activity <i>Note: if self employed or company share owner, please refer to Company profits below.</i> | <ul style="list-style-type: none"> Profession Salary per annum Name of the employer Nature of business | One of the following: <ul style="list-style-type: none"> Payslip Letter from the employer confirming the salary (headed paper) Bank statement showing receipt of salary |
| Gift | <ul style="list-style-type: none"> Date received Total amount Relationship to investor Letter from donor explaining the reason for the gift and the source of donor's wealth Certified identification documents for donor Donor's source of wealth | <ul style="list-style-type: none"> Documentary evidence of the donor's source of wealth as detailed in this table |
| Maturity or surrender of life policy | <ul style="list-style-type: none"> Amount received Policy provider Policy number/reference Date of surrender | One of the following: <ul style="list-style-type: none"> Closing statement Letter from insurance confirming the payment |
| Sale/liquidation of investments | <ul style="list-style-type: none"> Description of shares/units/deposit Length of the investment Name of the seller Sale amount Date of liquidation/sale | One of the following: <ul style="list-style-type: none"> Investment Certificate/Contract Note/statement Bank statement showing the redemption proceeds incoming Signed letter from regulated accountant on headed paper |
| Sale of property | <ul style="list-style-type: none"> Sold property details Date of sale Total sale amount | One of the following: <ul style="list-style-type: none"> Letter from solicitor or regulated accountant Copy of the sale contract |
| Company Sale | <ul style="list-style-type: none"> Name and nature of the company Date of sale Total amount | <ul style="list-style-type: none"> Letter from solicitor detailing company sale Copy of sale contract and bank statement showing the proceeds Copy of media coverage as supporting evidence (if applicable) |
| Company profits | <ul style="list-style-type: none"> Name and address of the company Nature of the company Amount of annual profit | <ul style="list-style-type: none"> Financial statement Copy of the latest audited company accounts containing equivalent transparency as the financial statement Confirmation on the nature of the activity and nature of the client generating the company profit from regulated accountant/appointed auditor (only PwC, KPMG, EY, Deloitte) |

| Description of Source of Funding | Information Required | Document to Evidence the Source of Wealth (in original or certified true copy) |
|----------------------------------|---|--|
| Inheritance | <ul style="list-style-type: none"> Name of the deceased Date of death Relationship to the investor Date proceeds were received Total amount Solicitor's details | One of the following: <ul style="list-style-type: none"> Grant of probate Signed letter from solicitor or estate trustee on headed paper Last will |
| Divorce Settlement | <ul style="list-style-type: none"> Date received Total amount received Name of the divorced partner | One of the following: <ul style="list-style-type: none"> Copy of court order Letter from solicitor detailing divorce settlement |
| Retirement Income | <ul style="list-style-type: none"> Retirement date Details of previous occupation Name and address of last (final) employer Detail of pension income source | One of the following: <ul style="list-style-type: none"> Pension statement Bank statement showing receipt of the pension income Saving accounts statement Letter from the paying institution |
| Employer Premium | <ul style="list-style-type: none"> Employer letter Country of incorporation | <ul style="list-style-type: none"> Employer letter on headed paper confirming the amount to be paid Copy of last audited company account |
| Fixed deposit- saving | <ul style="list-style-type: none"> Name of institution where the savings are held Date of the account establishment Details on how the savings were acquired as per this table | <ul style="list-style-type: none"> Savings statement Evidence of account opening date (letter from account provider or first statement) |
| Dividend Payment | <ul style="list-style-type: none"> Date of received of dividends Total amount received Name of the paying company Length of the shares being held | One of the following: <ul style="list-style-type: none"> Dividend contract note Bank statement clearly showing the income from the paying company Letter detailing dividend details signed by regulated accountant Set of company accounts showing the dividend details. |

Please consider documentary evidence to support both your source of funds and independently source of wealth. See explanation provided on page 1.



**APPENDIX 2
COUNTRY LIST -
DOCUMENTARY EVIDENCE OF SOURCE OF FUNDS AND SOURCE OF WEALTH IS REQUIRED**

| | | | |
|--------------------------------------|--------------------|-------------------------|--------------------------|
| Afghanistan | Dominican Republic | Mali | Serbia |
| Albania | Ecuador | Marshall Islands | Sierra Leone |
| Algeria | Egypt | Mauritania | Solomon Islands |
| American Samoa | El Salvador | Mexico | Somalia |
| Angola | Equatorial Guinea | Moldova | South Africa |
| Anguilla | Eritrea | Monaco | South Sudan |
| Azerbaijan | Ethiopia | Mongolia | Sri Lanka |
| Bahamas, The | Fiji | Montenegro | Sudan |
| Barbados | Gabon | Morocco | Suriname |
| Belarus | Gambia, The | Mozambique | Tanzania |
| Belize | Ghana | Nepal | Tajikistan |
| Benin | Gibraltar | Nicaragua | Timor-Leste |
| Bolivia | Guam | Niger | Togo |
| Bosnia & Herzegovina | Guatemala | Niue | Tonga |
| Burkina Faso | Guinea | Nigeria | Trinidad and Tobago |
| Burundi | Guinea-Bissau | Pakistan | Tunisia |
| Cambodia | Guyana | Palau | Turkey |
| Cameroon | Haiti | Palestinian Territories | Turkmenistan |
| Cayman Islands | Honduras | Panama | Turks and Caicos Islands |
| Central African Republic | Iraq | Papua New Guinea | Uganda |
| Chad | Jamaica | Paraguay | Ukraine |
| Columbia | Jordan | Peru | United Arab Emirates |
| Comoros | Kazakhstan | Philippines | Vanuatu |
| Congo, Democratic Republic of the | Kyrgyzstan | Russia | Venezuela |
| Congo, Republic of the | Laos | Rwanda | Vietnam |
| Costa Rica | Lebanon | Saint Kitts and Nevis | Virgin Islands, British |
| Côte d'Ivoire | Lesotho | Saint Lucia | Virgin Islands, US |
| Croatia | Liberia | Samoa | Yemen |
| Cyprus, Turkish Cypriot Administered | Madagascar | Sao Tome and Principe | Zimbabwe |
| Djibouti | Maldives | Senegal | |

August 2023



Tax Reporting - Entity Self-Certification

Instructions for completion

We are obliged under the Tax information Authority Law, the Regulations, and Guidance Notes made pursuant to that Law, and treaties and intergovernmental agreements entered into by this jurisdiction in relation to the automatic exchange of information for tax matters (collectively "AEOI"), to collect certain information about each account holder's tax status. Please complete the sections below as directed and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant Regulations, Guidance Notes or international agreements.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this Form, please refer to accompanying guidelines for completion or contact your tax advisor.

PART I: General

Section 1: Account Holder Identification

| | |
|-----------------------------|---------------------------------------|
| Legal Name of Entity/Branch | Country of incorporation/organisation |
|-----------------------------|---------------------------------------|

Current Residence or Registered Address:

| | | |
|-----------------------|-----------|---------|
| Number & Street | City/Town | |
| State/Province/County | Post Code | Country |

Mailing address (if different from above):

| | | |
|-----------------------|-----------|---------|
| Number & Street | City/Town | |
| State/Province/County | Post Code | Country |



PART II: US IGA

Section 2: U.S. Persons

Please tick and complete as appropriate.

(a) The entity is a **Specified U.S. Person** and the entity’s U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

(b) The entity is a U.S. Person that is not a Specified U.S. Person.

Indicate exemption¹

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

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

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

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

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

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

_____ (if registration in progress indicate so)

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

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

Sponsoring Entity’s Name: _____

Sponsoring Entity’s GIIN: _____

Cont..

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



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

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

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

Sponsored Entity's GIIN:

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

Trustee's Name:

Trustee's GIIN:

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

Indicate exemption:

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

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

- (a) The Entity is an **Exempt Beneficial Owner**.²

Indicate status:

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

- (c) The Entity is a **Direct Reporting NFFE**.⁴ Please provide the Entity's GIIN.

Direct Reporting NFFE's GIIN:

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

Sponsoring Entity's Name:

Sponsoring Entity's GIIN:

Sponsored Entity's GIIN:

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

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

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

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

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

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



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

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

If the Entity has chosen to use the definition of 'Substantial U.S. Owner' from the U.S. Treasury Regulations in lieu of the definition of 'Controlling Person' as permitted under Article 4(7) of the Agreement between the Government of the Cayman Islands and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA, please complete the table below providing details of any Substantial U.S. Owners.⁷

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

| Full Name | Full residence address | Tax reference type and number |
|-----------|------------------------|-------------------------------|
| | | |
| | | |
| | | |

OR

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

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

| |
|--|
| Full Name of any Controlling Person(s) |
| |
| |
| |

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

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

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



PART III: Common Reporting Standard

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

Please indicate the Entity's place of tax residence (if resident in more than one jurisdiction please detail all jurisdictions and associated tax reference number type and number).

For the purposes of the Common Reporting Standard (CRS), all matters in connection with residence are determined in accordance with the CRS and its Commentaries.

If an entity has no residence for tax purposes, please indicate the jurisdiction in which its place of effective management is situated. Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent and indicate the reason below.

| Jurisdiction(s) of tax residency | Tax reference number type | Tax reference number (e.g. TIN) |
|----------------------------------|---------------------------|---------------------------------|
| | | |
| | | |
| | | |

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



Section 5: CRS Classification

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

5.1 If the entity is a *Financial Institution*⁹, please tick this box and specify the type of Financial Institution in (a), (b), or (c) below¹⁰:

(a) Reporting Financial Institution under CRS. (Please note this classification only applies to a Financial Institution in a CRS Participating Jurisdiction. If the entity is a Financial Institution in a Non-Participating Jurisdiction¹¹ under CRS, proceed to 5.1 (c)).

OR

(b) Non-Reporting Financial Institution under CRS. (Please note this classification only applies to a Financial Institution in a CRS Participating Jurisdiction. If the entity is a Financial Institution in a Non-Participating Jurisdiction under CRS, proceed to 5.1 (c)). Specify the type of Non-Reporting Financial Institution below:

Governmental Entity

International Organization

Central Bank

Broad Participation Retirement Fund

Narrow Participation Retirement Fund

Pension Fund of a Governmental Entity, International Organization, or Central Bank

Exempt Collective Investment Vehicle

Trust whose trustee reports all required information with respect to all CRS Reportable Accounts

Qualified Credit Card Issuer

Other Entity defined under the domestic law as low risk of being used to evade tax.

Specify the type provided in the domestic law: _____

OR

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

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

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

5.2 If the entity is an *Active Non-Financial Entity* ("NFE") please tick this box and specify the type of Active NFE below:

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

Provide the name of the stock exchange where traded:

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

(b) Governmental Entity, International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing; OR

(c) Other Active Non-Financial Entity.¹⁴ Indicate qualifying criteria (see Exhibit B):

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

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

| Full Name of any Controlling Person(s) | <i>(must not be left blank)</i> |
|--|---------------------------------|
| | |
| | |
| | |

Please complete Part IV below providing further details of any ultimate Controlling Person(s) who are natural person(s).

Entity Declaration and Undertakings

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

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

Authorised Signature: _____

Authorised Signature: _____

Position/Title: _____

Position/Title: _____

Date (dd/mm/yyyy): / /

Date (dd/mm/yyyy): / /

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

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



PART IV: Controlling Persons

(please complete for each Controlling Person who is a natural person)

Section 6 – Identification of a Controlling Person

6.1 Name of Controlling Person:

Family Name or Surname(s):

First or Given Name:

Middle Name(s):

6.2 Current Residence Address:

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

Line 2 (e.g. Town/City/Province/County/State)

Country:

Postal Code/ZIP Code:

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

Line 1 (e.g. House/Apt/Suite Name, Number, Street)

Line 2 (e.g. Town/City/Province/County/State)

Country:

Postal Code/ZIP Code:

6.4 Date of birth¹⁶ (dd/mm/yyyy)

____/____/____

6.5 Place of birth¹⁷

Town or City of Birth

Country of Birth

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

Legal name of Entity 1

Legal name of Entity 2

Legal name of Entity 3

¹⁶ The Controlling Person's date of birth is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person

¹⁷ The Controlling Person's place of birth is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person



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

Please complete the following table indicating:

- (i) where the Controlling Person is tax resident;
- (ii) the Controlling Person’s TIN for each jurisdiction indicated,¹⁸ and,
- (iii) if the Controlling Person is a tax resident in a jurisdiction that is a Reportable Jurisdiction(s) then please also complete **Section 10 “Type of Controlling Person”**.

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

| | Jurisdiction(s) of tax residency | Tax reference number type | Tax reference number (e.g. TIN) |
|---|----------------------------------|---------------------------|---------------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |

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

¹⁸ The Controlling Person’s TIN is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person.

Section 8 – Type of Controlling Person

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

| Please provide the Controlling Person's Status by ticking the appropriate box. | Entity 1 | Entity 2 | Entity 3 |
|--|--------------------------|--------------------------|--------------------------|
| a. Controlling Person of a legal person – control by ownership | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Controlling Person of a legal person – control by other means | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Controlling Person of a legal person – senior managing official | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Controlling Person of a trust – settlor | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Controlling Person of a trust – trustee | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Controlling Person of a trust – protector | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Controlling Person of a trust – beneficiary | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Controlling Person of a trust – other | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Controlling Person of a legal arrangement (non-trust) – settlor-equivalent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. Controlling Person of a legal arrangement (non-trust) – trustee-equivalent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. Controlling Person of a legal arrangement (non-trust) – protector-equivalent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| l. Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| m. Controlling Person of a legal arrangement (non-trust) – other-equivalent | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Controlling Person Declaration and Undertakings

- I acknowledge that the information contained in this form and information regarding the Controlling Person(s) and any Reportable Account(s) may be reported to the tax authorities of the jurisdiction in which this account(s) is/are maintained and exchanged with tax authorities of another jurisdiction(s) in which [I/the Controlling Person] may be tax resident pursuant to international agreements to exchange financial account information.
- I certify that either (a) I am the Controlling Person, or am authorised to sign for the Controlling Person, of all the account(s) held by the entity Account Holder to which this form relates; or (b) I am authorised by the Account Holder to make this declaration.
- **I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.**
- I acknowledge that it is an offence to make a self-certification that is false in a material particular.
- I undertake to advise the recipient within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part IV of this form or causes the information contained herein to become incorrect, and to provide the recipient with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature:

Print name:

Date (dd/mm/yyyy):

____ / ____ / ____

Note: If you are not the Controlling Person, and not authorised to sign the Declaration on behalf of the Account Holder, please indicate the capacity in which you are signing the form on behalf of the Controlling Person. If signing under a power of attorney or other equivalent written authorisation, on behalf of the Controlling Person, please also attach a certified copy of the power of attorney or written authorisation.

Capacity:



EXHIBIT A
US IGA DEFINITIONS

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

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

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

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

Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar

positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

FATF Recommendations on Controlling Persons:

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

Substantial U.S. Owner (as defined in Regulations section 1.1473-1(b)) means generally:

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

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

EXHIBIT B
CRS DEFINITIONS

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

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

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

Controlling Person means the natural persons who exercise direct or indirect control over an entity.

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

FATF Recommendations on Controlling Persons:

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

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

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

- (a) **Custodial Institution** means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (b) **Depository Institution** means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (c) **Investment Entity** means any entity :
 - (A) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - ii) individual and collective portfolio management; or
 - iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
 - (B) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (A) of this definition.

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

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

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

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

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

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

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;

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

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



- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;
- (d) an Exempt Collective Investment Vehicle; or
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

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

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

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

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