

# Application Form

Candoris ICAV  
(the "ICAV")

Letko Brosseau Global Emerging Markets Equity Fund  
(the "Fund")

**This Application Form is for client(s) investing a lump sum into the Fund.**

Please complete this form using black ink and BLOCK capital letters and return it completed and signed together with the relevant Anti-Money Laundering documentation (AML) to:

**CACEIS Ireland Limited**

Blood Stoney Rd,  
Grand Canal Dock,  
Dublin 4,  
Ireland.

Telefax: + 353 1 6130401  
Telephone: + 353 1 4406555

**Personal Details:**

**First Applicant:**

Title: Account Designation (If required):

First name(s):

Surname:

Permanent Address:

Postcode:

Telephone Number:

Email Address:

Tax Identification Number\*:

**Second Applicant Joint Holder:**

Title: Account Designation (If required):

First name(s):

Surname:

Permanent Address:

Postcode:

Telephone Number:

Email Address:

Tax Identification Number\*:

**Bank Details (for the purposes of receiving redemption and dividend monies):**

Bank Name:

Branch Name:

IBAN\*\*: BIC\*\*:

Account Name:

Account Number:

Sort Code:

*\*For UK Investors this will be your National Insurance Number*

*\*\*Both the IBAN and BIC reference can be found on a bank statement*

**All defined terms herein shall have the same meaning attributed to them as in the prospectus for the ICAV (the "Prospectus") and the supplement for the Fund (the "Supplement"), unless otherwise indicated.**

**Please note that by completing this Application Form, you are providing personal data to the ICAV for the purposes of applying for Shares in the ICAV. Please see the Data Privacy Notice below for further information.**

I/We the undersigned having received, read and carefully considered a copy of the current Prospectus, Supplement, the relevant Key Investor Information Document ("KIID") and the relevant Packaged Retail and Insurance-based Investment Products Key Information Document (the "PRIIPS KID") containing information relating to the ICAV and the Fund and the Terms and Conditions attached to this Application Form and having had an opportunity to review the Prospectus, Supplement, the UCITS KIID and PRIIPS KID hereby apply for such number of Shares in the Fund at the subscription price calculated in accordance with the Prospectus as may be subscribed for with the amount indicated below:

<b>Letko Brosseau Global Emerging Markets Equity Fund</b>	
Name of Share Class	
ISIN Code	
Class Currency	
Distributing or Capitalisation Share Class	
Monetary Amount in Class Currency (in words)	
Number of Shares (in words)	

Share Class	Currency	Capitalisation /Distributing	Minimum Initial Investment Amount	Minimum Additional Investment Amount	Minimum Shareholding
Class I1	USD	Capitalisation	\$1,000,000	\$1,000	\$1,000
Class I2	USD	Capitalisation	\$10,000,000	\$1,000	\$1,000
Class I3	USD	Capitalisation	\$25,000,000	\$1,000	\$1,000
Class I4	EUR	Capitalisation	€1,000,000	€1,000	€1,000
Class Retail	USD	Capitalisation	\$1,000	\$100	\$1,000
Class Launch*	EUR	Capitalisation	€10,000	€1,000	€1,000

### Payment Details

Cleared subscription funds must be received no later than the time specified in the Prospectus and the Supplement.

Please note with care the corresponding details below:

**Currency:** USD (US Dollars) (Via Fedwire)  
**Intermediary Bank:** JP Morgan Chase  
**SWIFT I.D.:** CHASUS33  
**Beneficiary Bank:** CACEIS BANK Ireland Branch  
**SWIFT I.D.:** ISAEIE2D  
**Beneficiary Account:** CANDORIS ICAV - COLL ACC  
**IBAN Number:** IE49ISAE99032500016639  
**Cut-off time:** VD 4.15pm Irish time  
**Reference\***

*\* The applicant's name should be placed in the Reference field, it is extremely important this is completed.*

**Currency:** EUR (Euro)  
**Intermediary Bank:** -  
**SWIFT I.D.:** -  
**Beneficiary Bank:** CACEIS BANK Ireland Branch  
**SWIFT I.D.:** ISAEIE2D (via Target II)  
**Beneficiary Account:** CANDORIS ICAV - COLL ACC  
**IBAN Number:** IE06ISAE99032500016637  
**Cut-off time:** VD 3.15pm Irish time  
**Reference\***

*\* The applicant's name should be placed in the Reference field, it is extremely important this is completed.*

**When sending payment by TT, please quote the applicant's name, bank, bank account number, class of Shares and confirmation note number (if one has been issued). \*Sub Account: Please quote the relevant Fund and the relevant reference number for such Fund.**

**All subscription monies must be received in the relevant subscription account in cleared funds within 2 Business Days of the Dealing Deadline in accordance with the Supplement.**

**Subject to the receipt of the original Application Form and all anti-money laundering documentation and completion of all anti-money laundering checks, redemption requests made in accordance with the procedures set out in the Prospectus and Supplement will be paid by electronic transfer to the Shareholder's account specified in the Application Form within 2 Business Days from the Dealing Deadline. Failure to settle on time may result in an interest claim for late settlement or the deal being cancelled and costs charged to the relevant Shareholder.**

**For all Investors, you must make wire payments from an account in your own name. Monies must be transferred from and to a bank account in exactly the same name as that on record for the Investor.**

## **Key Investor Information Documents(s) and PRIIPS Key Information Document(s)**

I/We hereby represent that I/we have regular access to the internet and acknowledge and agree that the provision of the KIID and/or the PRIIPS KID by way of email is appropriate in the context in which the business between the ICAV, its delegate(s) and me/us is, or is to be, carried on and that the provision by me/us of my/our email address to the ICAV or its delegate(s) is evidence of this.

I/we acknowledge that I/we have been offered the choice of receiving the KIIDs and/or the PRIIPS KID on paper and in electronic form by email and hereby specifically consent to receiving the KIID and/or the PRIIPS KID in electronic form by way of email.

I/We hereby acknowledge that I/we have received or accessed by electronic means the KIID and/or the PRIIPS KID. I/We also consent to accessing the KIID and/or the PRIIPS KID by electronic means before making any subsequent and/or future subscriptions for Shares in any Share Class.

I/We acknowledge that the KIID and/or the PRIIPS KID may be reviewed at least every 12 months and that the up-to-date version of the KIID and/or the PRIIPS KID at any given time shall be made available. I/We agree that I/we will inspect the KIID and/or the PRIIPS KID in good time before making any subsequent and/or future subscriptions for Shares in any Class. I/We acknowledge and agree that I/we bear sole responsibility for ensuring that I/we have inspected the up-to-date version of the KIID and/or the PRIIPS KID and that, in any event, I/we consent to be, and shall be deemed to have been, provided with the up-to-date KIID and/or the PRIIPS KID in good time before any subsequent or future subscriptions.

Where I/we are acquiring the Shares for or on behalf of any person in my/our capacity as a sub-distributor of the ICAV, I/we certify that prior to accepting any order for the acquisition of shares, I/we will ensure that the investor will be provided with the current KIID and/or the PRIIPS KID for the relevant share class.

I/We acknowledge that I/we may at any time request a hard copy of any such documentation from the ICAV free of charge and/or revoke, in writing or other authorised manner, the consent given to receive such information electronically.

## **Dividends**

I/We acknowledge that the Directors do not anticipate distributing dividends from net investment income in respect of the capitalisation Classes of Shares, as set out in the Share Class table above, and accordingly, income and capital gains arising in respect of such Shares will be re-invested in the Fund and reflected in the Net Asset Value per Share of such Shares.

## **Declarations/Representation and Warranties**

I/We hereby represent and warrant to the ICAV (for itself and on behalf of its Shareholders) that I/we am not a US Person as defined in the Prospectus and that I/we are not acting on behalf of or for the benefit of nor do I/we intend transferring any shares in the Fund which I/we purchase to any US Person. The Application Form was executed and forwarded by us from the address set out as the Shareholder address above, which is outside of the US and we were not in the US either at the time that the Shares in the Fund were offered to us or at the time such offer was accepted.

I/We hereby warrant that I/we have read the Prospectus, Supplement, PRIIPS KID and Instrument (as amended from time to time) of the ICAV and apply to be entered in the register of Shareholders as the holder/holders of the Shares issued in relation to this application.

I/We acknowledge that measures aimed at the prevention of money laundering may require verification of my/our identity. I/We acknowledge that Shares will not be issued until such time as the Administrator has received and is satisfied with all the information and documentation requested to verify my/our identity.

I/We acknowledge that due to money laundering and counter terrorist financing requirements operating within their respective jurisdictions, the Administrator, the Manager, the Investment Manager, any distributor, any investment adviser that may be appointed and the ICAV (as the case may be) may

require further identification of the applicant(s) before the application can be processed. In addition, I/We agree to notify the Administrator and the ICAV if any of the information provided by me/us in connection with such money laundering and counter terrorist financing requirements is no longer accurate. I/We agree that the Administrator, the Investment Manager, the Manager, any distributor, any investment adviser and the ICAV shall be held harmless and indemnified against any loss, subject to a maximum of the value of the applicant's investment in the ICAV, arising as a result of a failure to process the application for Shares if such information has been required by the parties referred to and has not been provided by me/us or if I/we fail to notify the ICAV and the Administrator if any such information as has been required by the parties is no longer true.

I/We acknowledge that in the event that the Administrator requests further information or documentation from me/us in pursuance of anti-money laundering requirements, I/We acknowledge that redemption requests will not be processed and/or settlement or dividend payments may be delayed until such information or documentation is provided.

I/We hereby agree to notify the Administrator and the ICAV of any changes to the anti-money laundering documentation provided in connection with this Application.

I/We acknowledge that the ICAV operates a single omnibus Subscriptions/Redemptions Account for all of the sub-funds of the ICAV, including the Fund, so that the amounts within the Subscriptions/Redemption Account are at all times capable of being attributed to the individual Funds in accordance with the ICAV's instrument of incorporation. Accordingly, I/we acknowledge that monies in the Subscription/Redemptions Account will become the property of the Fund upon receipt and accordingly in the event of the insolvency of the ICAV or the Fund investors will be treated as an unsecured creditor of the ICAV during the period between receipt of subscription monies and the Dealing Day on which such Shares are issued. I/We further confirm that I/we have read and understood the risk factor set out in the Prospectus under the heading "Subscriptions/Redemptions Account Risk". In addition, in circumstances where subscription monies are received with insufficient documentation to identify the owner, I/we acknowledge that the Manager and the Depositary will ensure that in the event that such monies cannot be applied to the Fund they will be returned to the payer within 5 working days.

I/We hereby agree to indemnify and keep indemnified the ICAV against any loss, subject to a maximum of the value of our total investment in the ICAV, arising to it as a result of any breach of any representation, warranty, covenant or confirmation by me/us in the Application Form or from my/our failure to disclose any relevant details or provide it with all information requested by it or by the Administrator on its behalf. In the case of delay or failure to provide satisfactory information, each of the ICAV and the Administrator may take such action (including declining to accept an application) as they think fit.

I/We am/are fully empowered and have the authority to make this investment whether the investment is my/our own or is made on behalf of another person or institution.

I/We confirm that I/we have the right and authority to request redemption or repurchase of Shares and confirm that I/we will comply with the redemption and repurchase procedures set out in the Prospectus and the Supplement. All redemption or repurchase instructions must be given in writing and the appropriate account number must be quoted.

I/We confirm that I am/we are 18 years of age or over.

I/We agree to provide these confirmations to the ICAV at such times as the ICAV may request, and to provide on request such certifications, documents or other evidence as the ICAV may reasonably require substantiating such representations.

I/We agree to notify the ICAV immediately if I/we become aware that any of the confirmations is no longer accurate and complete in all respects and agree immediately either to sell or to tender to the ICAV for redemption a sufficient number of Shares to allow the confirmation to be made.

I/We request that the Shares issued pursuant to this Application Form are registered in the name and address set out above.

I/We consent to details of my/our shareholding or personal data which is revealed on this form or is disclosed by me/us subsequently being disclosed to the Investment Manager, any investment adviser, their affiliates and any other service provider to the ICAV.

In respect of joint applicants only - We direct that on the death of one of us the Shares for which we hereby apply be held in the name of and to the order of the survivor or survivors of us or the executor of such survivor or survivors.

**Authorisation and Signature Page**

**I/We have authorised payment to Candoris ICAV in respect of the Fund via bank transfer from the bank account details given below.**

**I/We request that the Shares issued pursuant to this Application Form are registered in the name and address set out below.**

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

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

Position (only if signing on behalf of the beneficial owner): \_\_\_\_\_

**Date:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Authorised Signatories**

To be valid, the Application Form must be signed by each applicant. In the case of a partnership/firm the Application Form should be signed by all the partners/proprietors. In the case of a corporation, the Application Form should be executed under seal or signed by a duly authorised signatory provided that a certified copy of the authority authorising the signatory and an authenticated list of signatories accompanies the application. If this application is signed under power of attorney, such power of attorney or a duly certified copy thereof must accompany this Application Form.

**Authorised Signatories (to be completed by all investors)**

The Fund and the Administrator are authorised to act on the written instructions of any person listed below until further notice.

Name	Signature
1. ....	.....
2. ....	.....
3. ....	.....

**REGISTRATION DETAILS**

**Name:**

(Legal Name as it should appear on the Fund's Share Register)

**Entity:** Individual  Corporate/Nominee  Intermediary

Other (Specify)

**Address:**

(Registered address of the Legal Name above.)

**Correspondence Address (if different to above)**

**Phone:**

**FAX:**

**E-Mail:**

**Investor Bank Account Details:**

*(Intermediary Details if applicable)*

Intermediary Bank Name

<input type="text"/>
<input type="text"/>

Intermediary Bank SWIFT:

Beneficiary Bank A/c No. at Intermediary

Beneficiary Bank Name:

Beneficiary Bank SWIFT / Routing Code:

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

Ultimate Beneficiary Account Name:

Ultimate Beneficiary Account No./IBAN:

If required: Reference/Payment Details



NB: Subscription monies must come from the account detailed above and the account should be in the name of the Shareholder. Redemption monies will be paid to the account above. No Third Party payments will be made.

Note: The Intermediary confirms that they will adhere to the terms of the "Intermediary Terms and Conditions" and any other terms agreed with the Intermediary from time to time. Note: Any Intermediary recorded above hereby confirms that they are complying with all necessary laws and regulations in entering or soliciting a third party to enter into this contract. In addition to verifying the source of funds, Intermediaries are obliged to verify the identity of any investor located outside a country listed in Schedule E to the Guidance Notes issued by the Central Bank of Ireland (the "**Central Bank**") as may be amended from time to time. Intermediaries falling into this category should supply the information detailed in the relevant section of the Money Laundering Verification Form. Unless this information is supplied, the Shares will not be registered by the Administrator. The Intermediary is also required to provide the ICAV with the Introduction Certificate (attached below) where such Intermediary is investing on a nominee or omnibus basis on behalf of underlying ultimate beneficial owners.

**Important Notice:**

In addition to the above details all investors will be required to submit identifying documents when making an initial subscription.

## TERMS AND CONDITIONS

### 1. GENERAL

- 1.1 These Terms and Conditions relate to the subscription of Shares in the Fund and the applicant(s) agree(s) to be bound by these Terms and Conditions and the Prospectus and the Supplement.
- 1.2 The ICAV and the Administrator reserve the right to reject any application in whole or in part which is not completed in full and supported by the documentation requested and cleared monies, or for any other reasons at their sole discretion. Failure to attach all documentation requested may result in a delay in the transaction being processed.
- 1.3 The ICAV and the Administrator reserve the right to request additional information and documentation, including but not limited to, translations and certifications relating to such additional requests from the applicant(s) and existing investors in compliance with legislation and regulations in force from time to time.

### 2 PREVENTION OF MONEY LAUNDERING

All applicants must attach to this Application Form all the relevant documentation requested. Please refer to the Appendix for full details of the ICAV and the Administrator's anti-money laundering policy and procedures.

- 2.2 All applicants understand that due to the changing nature of anti-money laundering laws and regulations and the possible extensions of applicable rules, the ICAV and the Administrator may update and amend its procedures from time to time to comply with such amendments.
- 2.3 In compliance with applicable anti-money laundering rules and regulations, the ICAV and the Administrator may require further identification of the applicant(s) or an existing investor before the application can be processed or any redemption proceeds can be paid out. Note that no redemption proceeds will be paid out unless or until all anti-money laundering documentation has been received by the ICAV and the Administrator.
- 2.4 In accordance with the Prospectus and the Instrument, applicants should note that the Directors have broad powers to compulsorily redeem Shares in certain circumstances, including where (i) a person does not clear anti-money laundering checks, (ii) a person appears to be in breach of any law or requirement of any country or government authority or by virtue of which such person is not qualified to hold such Shares; or (iii) a person or persons in circumstances (whether directly or indirectly affecting such person or persons, and whether taken alone or in conjunction with any other person or persons, connected or not, or any other circumstances appearing to the Directors to be relevant) which, in the opinion of the Directors, might result in the ICAV, the Fund or its Shareholders incurring any liability to taxation or suffering any other pecuniary legal or material administrative disadvantages or being in breach of any law or regulation which the ICAV, the Fund or its Shareholders might not otherwise have incurred, suffered or breached.
- 2.5 Subscription monies from a third party will not be accepted. Redemption proceeds cannot be paid other than to the account of record as detailed above.

### 3 JOINT APPLICANTS

- 3.1 If more than one person is named in a single Application Form, all applicants will be considered as joint applicants. As such, they authorise the ICAV and the Administrator to act and rely on the signed or purportedly signed instructions of any one of the applicants without liability with respect to any transfer, payment or other act made or done or omitted to be done in accordance with such instructions.
- 3.2 The different joint holders shall determine between them, by separate agreement, the rights of any joint account holder on the account. The ICAV and the Administrator may at any time request each joint account holder to inform it about this determination. Under no circumstances can the knowledge that the ICAV and the Administrator has about the distribution of assets between the account holders of a joint account be used against the ICAV or Administrator in any way.
- 3.3 The applicants hereby confirm that upon the death of any of the undersigned, this individual signatory power will continue to be in force the ICAV and the Administrator may rely and act without liability on any instruction including the transfer or redemption of the Shares signed by the survivor(s) unless the ICAV or the Administrator has been informed in writing of the contrary.

- 3.4 Unless otherwise advised in writing, all notices and communications shall be addressed and all payments directed to the first applicant specified in section 1 of the present Application Form (the “**First Applicant**”).

#### **4 POWER OF ATTORNEY**

- 4.1 Where a Power of Attorney Form is required, a certified copy must be provided, and such Power of Attorney Form shall form an integral part of these Terms and Conditions.

#### **5 APPLICATION BY A PERSON UNDER THE AGE OF 18 YEARS OLD**

- 5.1 No person under the age of 18 may apply for Shares in the ICAV.

#### **6 INDEMNITY**

- 6.1 The applicant(s) will indemnify upon first demand the ICAV, the Investment Manager, the Manager and the Administrator and any other delegates against any actions, proceedings, claims, losses, damages, costs and expenses, subject to a maximum of the value of the applicant's total investment in the ICAV, which may be brought against, suffered or incurred by them arising either directly or indirectly out of or in connection with a breach by the applicant(s) of these Terms and Conditions or out of anything done or omitted by the ICAV or the Administrator pursuant to any instructions given by fax or out of the ICAV or Administrator relying on, accepting or failing to act on any instruction or declaration or information given by or on behalf of the applicant(s).
- 6.2 The ICAV will indemnify the applicant for direct damages solely to the extent of its negligence, wilful misconduct or fraud. The ICAV will in no way indemnify indirect or consequential damages suffered by the applicant(s).
- 6.3 Fax and e-mail indemnity: Instructions may initially be sent by fax, the original Application Form etc. to follow by mail or courier to the above address, advising electronic instructions have already been given. Redemptions and dividends will be processed on receipt of fax instructions but redemption and dividend proceeds will not be paid out until original documents are received. The Administrator is authorised to act on any fax instructions without verification which it in its sole discretion believes emanates from a Shareholder and it shall not be liable for and will not be liable for any failure in acting on any of the instructions by reason of breakdown, delay or failure of transmission or communication facilities or breakdown of or error in transmission or communication for any other reason, unless due to the Administrator's wilful default, negligence or fraud.
- 6.4 Each applicant for Shares acknowledges that fax is not a secure means of communicating with or giving instructions to the Administrator and confirms that he/she is aware of the risks involved in communicating in this way and that a request to act on any instruction given by fax is for his/her convenience only and he/she hereby indemnifies the Administrator against any claims and hold it harmless from all actions, proceedings, claims, loss, damage, costs (including without limitation, interest and legal fees), charges and expenses subject to a maximum of the value of the applicant's total investment in the ICAV which may be brought against it or suffered or incurred by it and which shall have arisen either directly or indirectly out of or in connection with it accepting Instructions by fax and acting thereon, unless due to the wilful default, negligence or fraud of the ICAV or the Administrator.
- 6.5 Each applicant hereby undertakes to immediately send the Administrator the original of the Application Form and acknowledges that the non-receipt by the Administrator of such written confirmation shall in no way invalidate the authority or indemnity provided by the Shareholder.

#### **7 DATA PROTECTION**

- 7.1 By completing this Application Form you are providing personal data to the ICAV for the purposes of applying for Shares in the ICAV. Please see the Data Privacy Notice below for further information.

#### **8 SUBSCRIPTION ORDERS**

- 8.1 Upon receipt of the completed Application Form and the full subscription amount, the Administrator will issue Shares in the Fund in the name of the applicant(s).

## **9 ELECTRONIC DELIVERY OF REPORTS AND OTHER COMMUNICATIONS**

- 9.1 I/we confirm that we consent to and accept that, the ICAV, the Manager, the Investment Manager, distributors and/or the Administrator, acting on their behalf, may provide me/us (or our designated agents) with statements, reports and other communications relating to the ICAV and/or my/our investment in the ICAV, in electronic form, such as e-mail (to the address you have provided on this form). I/we note that e-mail messages may not be secure and may contain computer viruses or other defects, may not be accurately replicated on other systems, or may be intercepted, deleted or interfered with without the knowledge of the sender or the intended recipient. I/we note that the Administrator makes no warranties in relation to these matters. I/we also note that the Administrator reserves the right to intercept, monitor and retain e-mail messages to and from its systems as permitted by applicable law. I/we confirm that if I/we have any doubts about the authenticity of an e-mail purportedly sent by the ICAV, the Manager, Investment Manager, any distributor or the Administrator, I/we will contact the purported sender immediately.
- 9.2 All notices, reports, statements, documents and communications sent to the address of the first applicant are deemed to have been effected to all the applicants on the date sent to the first applicant's address.
- 9.3 The applicant(s) shall check the accuracy of the details contained in the contract note and statements of accounts sent by the Administrator. Failure to report any inaccuracy within 30 business days of their dispatch will result in the confirmation details to be deemed accurate by the applicant(s).

## **10 LATE TRADING AND MARKET TIMING**

- 10.1 The Administrator shall not permit transactions which it knows to be nor has reason to believe to be related to late trading or market timing practices and shall report those transactions to the ICAV.
- 10.2 **NOTE:** Investment in the Fund is intended for medium to long-term purposes only. Excessive, short-term (or market timing) or other abusive trading practices may disrupt portfolio management strategies, increase expenses and harm Fund performance for all Shareholders and the ICAV will take all reasonable steps to prevent such activity. To minimise harm to the Fund and its Shareholders, the Administrator, working in conjunction with the designated anti-money laundering reporting officer, reserves the right to reject any subscription (including any transfer) from any investor whom it believes has a history of abusive trading or whose trading, in its judgement, has been or may be disruptive to the Fund. In making this judgement, the ICAV may consider trading done in multiple accounts under common ownership or control.

## **11 TELEPHONE RECORDING**

- 11.1 The applicant(s) specifically accept(s) that telephone-recording procedures may be used and agree(s) that these records may be used in court or any legal proceeding, with the same value as written evidence.

## **12 FRAUDULENT USE OF SIGNATURE**

- 12.1 Neither the ICAV nor the Administrator shall be liable for the fraudulent use by a third party of the applicant's signature, whether this signature be authentic or forged ("**Fraudulent Instruction**").
- 12.2 Except in the event of negligence on their part, the ICAV and/or the Administrator shall not be liable for any damage, loss, expense or liability of any nature which the applicant(s) may suffer due to the reliance by the ICAV and/or the Administrator on a Fraudulent Instruction which the ICAV and/or Administrator believe in good faith to be genuine and to have been given or signed by the applicant(s).

## **13 AMENDMENTS TO THE TERMS AND CONDITIONS**

- 13.1 The ICAV reserves the right at any time to modify these Terms and Conditions. The ICAV shall inform the applicant(s) in writing of all amendments to these Terms and Conditions.

13.2 Such modifications shall be deemed to be accepted by the applicant(s) if the applicant(s) does not raise an objection in writing to the proposed amendments, within two weeks from the date of the notification.

#### **14 SEVERANCE**

14.1 If any provision or clause of these Terms and Conditions is or becomes void or unenforceable in whole or in part for any reason such enforceability or invalidity shall not affect the validity of the remaining Terms and Conditions.

14.2 Corresponding Terms and Conditions must replace the invalid Terms and Conditions.

#### **15 APPLICABLE LAW**

15.1 The laws of Ireland shall govern the validity and construction of these Terms and Conditions and the parties agree to be bound by the exclusive jurisdiction of the courts of Ireland.

#### **16 FINAL PROVISION**

16.1 These Terms and Conditions form an integral part of the Application Form, which applicant(s) declare having accepted by signing this Application Form.

### Declaration of Residence outside Ireland

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

#### Declaration on own behalf

I/We\* declare that I am/we are\* applying for the Shares on my/our own behalf/on behalf of a company\* and that I am/we are/the company\* is entitled to the Shares\* in respect of which this declaration is made and that

- I am/we are/the company is\* not currently resident or ordinarily resident in Ireland, and
- Should I/we/the company \* become resident in Ireland I/we\* will so inform you, in writing, accordingly.

\*Delete as appropriate

#### Declaration as Intermediary

I/we\* declare that I am/we are\* applying for Shares on behalf of persons:

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

I/we\* also declare that:

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

\* Delete as appropriate

**Name and address of Applicant:-**

\_\_\_\_\_

**Signature of Applicant or authorised signatory :** \_\_\_\_\_ ( declarant)

**Capacity of authorised signatory (if applicable):** \_\_\_\_\_

**Date:** \_\_\_\_\_

#### **Joint Applicants :**

**Names :** \_\_\_\_\_

**Signatures :** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**IMPORTANT NOTES :**

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

## DATA PRIVACY NOTICE

In accordance with the General Data Protection Regulation (697/2016/EU) (the "**GDPR**") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2018) (collectively, "**Data Protection Legislation**"), the ICAV being the data controller for the purposes of this application to subscribe for Shares in the ICAV, must provide you with information on how the personal data that you provide as part of your application to subscribe for Shares will be processed.

Where your details are provided to the ICAV as a consequence of your investment in the ICAV, then the ICAV, acting as a data controller may itself (or through a third party such as CACEIS Ireland Limited (the "**Administrator**") acting in its capacity as the ICAV's administrator) process your personal information or that of your directors, officers, employees and/or beneficial owners. When processing your personal information, there may also be times where the Administrator will act as a data controller. In connection with this, please note the following:

### 1. Contact details

The ICAV, as data controller, has appointed the Administrator as a data processor. The ICAV can be contacted at the following address:

#### **Candoris ICAV (the "ICAV")**

##### **Registered Office**

35 Shelbourne Road,  
Ballsbridge,  
Dublin 4,  
D04 A4EO,  
Ireland.

Email: [CandorisICAVCBIReporting@waystone.com](mailto:CandorisICAVCBIReporting@waystone.com)  
[Candoris@candoris.nl](mailto:Candoris@candoris.nl)

### 2. Purposes of processing and legal basis for processing

The personal data collected from you or provided by you or on your behalf in connection with your application for Shares may be processed by the ICAV or the Administrator (or any of their affiliates, agents, employees, delegates or sub-contractors) for the following purposes:

#### *Performance of the contract*

- (a) to facilitate the opening of your account with the ICAV, the management and administration of your holdings in the ICAV and any related account on an on-going basis (the "**Services**") which are necessary for the performance of your contract with the ICAV, including without limitation the processing of redemption, conversion, transfer and additional subscription requests and the payment of distributions;
- (b) to update and maintain records and fee calculation;
- (c) circulating periodic reports relating to the ICAV.

#### *Compliance with a legal obligation*

- (a) in order to carry out anti-money laundering checks and related actions which the ICAV considers appropriate to meet any legal obligations imposed on the ICAV relating to the prevention of fraud, money laundering, terrorist financing, bribery, corruption, tax evasion and to prevent the provision of financial and other services to persons who may be subject to economic or trade sanctions, on an on-going basis, in accordance with the ICAV's and the Administrator's anti-money laundering procedures;
- (b) to report tax related information to tax authorities in order to comply with a legal obligation.

#### *Pursuing the legitimate interests of the ICAV including:*



- (a) in relation to the prevention of fraud, money laundering, terrorist financing, bribery, corruption, tax evasion and to prevent the provision of financial and other services to persons who may be subject to economic or trade sanctions, on an on-going basis, in accordance with the ICAV's and the Administrator's anti-money laundering procedures;
- (b) carrying out statistical analysis and market research;
- (c) recording, maintaining, storing and using recordings of telephone calls that you make to and receive from the ICAV, the Administrator, or the Investment Manager and their delegates or duly appointed agents and any of their respective related, associated or affiliated companies for (i) processing and verification of instructions, (ii) investigation and fraud prevention purposes, (iii) for crime detection, prevention, investigation and prosecution, (iv) to enforce or defend the ICAV and its affiliates' rights itself or in order to comply with any legal obligation imposed on the ICAV, (v) to pursue the ICAV's legitimate interests in relation to such matters or (vi) where the processing is in the public interest;
- (d) to monitor and record calls for quality, business analysis, training and related purposes in order to pursue the legitimate interests of the ICAV to improve its service delivery;
- (e) to disclose information to other third parties such as service providers of the ICAV, auditors, regulatory authorities and technology providers;
- (f) to retain AML and other records of individuals to assist with the subsequent screening of them by the Administrator including in relation to other funds or clients of the Administrator in pursuance of the Administrator's and its clients' legitimate interests.

**Please note that where personal data is processed for purposes of legitimate interests, you have a right to object to such processing and the ICAV will no longer process the personal data unless the ICAV can demonstrate compelling legitimate grounds for the processing which override your interests, rights and freedoms or for the establishment, exercise or defence of legal claims.**

#### *Consent*

Your consent is not required to process your personal data for the purposes referenced above. However, in order to process your personal data for the purposes of direct marketing, the ICAV seeks your consent. Please see the section below which deals exclusively with consent for that purpose.

### **3. Consent to Direct Marketing**

From time to time, one or more of the ICAV and/or its delegates (which may include, without limitation, the Administrator, the Manager, the Investment Manager and the Depositary) may send you information about other products and services that they offer by letter, by telephone, by email or by other reasonable means of communication. You have a right not to receive such information.

If you consent to receive such information and/or marketing material, **please tick  here**

You have a right to withdraw this consent at any time. However, your withdrawal of consent will not affect the lawfulness of processing based on consent before its withdrawal. You can withdraw your consent by contacting the ICAV c/o the Administrator at the address above. You also have a right to object to the processing of your personal data for direct marketing purposes.

### **4. Profiling and Screening**

The ICAV and its appointed data processors engage in OFAC and politically exposed person screening for the purposes of complying with anti-money laundering and counter terrorist financing legislation and with the UN, EU and other applicable sanctions regimes.

### **5. Disclosures to Data Processors and / or Third Parties**

The ICAV may disclose your personal information as follows:

- (a) to third parties identified in the Prospectus and to entities that are companies within the same group of companies as such third parties in order to process the data for the above mentioned purposes. These third parties will handle your information in accordance with applicable Data Protection Legislation;

- (b) to other third parties such as the auditors to the ICAV or agents of the Administrator who process the information for anti-money laundering purposes or for compliance with foreign regulatory requirements; and
- (c) to competent authorities (including tax authorities), courts and bodies as required by law or requested or to affiliates for internal investigations and reporting.

## **6. Transfers Abroad**

The disclosure of personal information to the third parties set out above may involve the transfer of data to the United States, Malaysia and other jurisdictions outside the European Economic Area (EEA) in accordance with the requirements of the GDPR. Such countries may not have the same data protection laws as your jurisdiction. The ICAV has authorised the Administrator as its agent to put in place Standard Contractual Clauses with relevant parties to whom personal data will be transferred. Please contact the Administrator for copies of the Standard Contractual Clauses that have been entered into on behalf of the ICAV.

## **7. Retention period**

The ICAV and the Administrator will retain your personal information for as long as required for the ICAV or the Administrator to perform the Services or perform investigations in relation to same depending on whether additional legal/regulatory obligations mandate that the ICAV retains your personal information.

## **8. Your data protection rights**

Please note that you have the following rights under the GDPR in relation to your personal information. In each case, the exercise of these rights is subject to the provisions of the GDPR:

- (a) You have a right of access to and the right to amend and rectify your personal data.
- (b) You have the right to have any incomplete personal data completed.
- (c) You have a right to lodge a complaint with a supervisory authority, in particular in the Member State of your habitual residence, place of work or place of the alleged infringement if you consider that the processing of personal data relating to you carried out by the ICAV infringes the GDPR.
- (d) You have a right to request that your personal information is erased (in certain specific circumstances).
- (e) You have a right to restrict processing (in certain specific circumstances).
- (f) You have a right to data portability (in certain specific circumstances).
- (g) You also have the right to object to processing where personal data is being processed for marketing purposes and also where the ICAV is processing personal data for legitimate interests.

## **9. Failure to provide personal data**

The provision by you of personal data, as outlined in the section above titled "Purposes of processing and legal basis for processing" is required for us to accept your subscription application and manage and administer your holdings in the ICAV and so that we can comply with the legal, regulatory and tax requirements referenced above. Where you fail to provide such personal data we will not be able to accept your application or to the extent that we do accept your application and the required personal data is not provided within the specified timeframe we may be required to discontinue our business relationship with you.

**FOREIGN ACCOUNT TAX COMPLIANCE ACT ("FATCA") AND COMMON REPORTING  
STANDARD ("CRS") FORMS**

**INDIVIDUAL (INCLUDING CONTROLLING PERSONS) SELF-CERTIFICATION FOR FATCA AND  
CRS**

**Individual Self-Certification for FATCA and CRS (the "Individual Self-Certification Form")**

**Instructions for completion and data protection notice**

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this form you are providing personal information which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2003. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU.

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

For further information and guidance on FATCA or CRS please refer to the Irish Revenue or OECD websites at: <http://www.revenue.ie/en/business/aeoi/index.html>  
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> in the case of CRS only.

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

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

**Section 1, 2, 3 and 5 must be completed by all Account holders or Controlling Persons.**

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

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

**Unless otherwise defined in the Application Form, capitalised terms used in this Individual Self-Certification Form shall have the same meaning as set-out under FATCA and/or CRS, as applicable.**

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

**\*Section 1: Account Holder/Controlling Person Identification**

**\*Account Holder / Controlling Person Name:**

\_\_\_\_\_

**\*Current Residential Address:**

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

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

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

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

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

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

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

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

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

Country: \_\_\_\_\_

**\*Place and Date Of Birth**

\*Town or City of Birth: \_\_\_\_\_ \*Country of Birth: \_\_\_\_\_

\*Date of Birth: \_\_\_\_\_

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

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

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

\_\_\_\_\_

**OR**

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

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

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

**NOTE:** Under the Irish legislation implementing the CRS, provision of a TIN is required to be provided unless:

- a) You are tax resident in a Jurisdiction that does not issue a TIN, or,
- b) You are tax resident only in a non-reportable Jurisdiction (i.e. Ireland or the USA)

Country of Tax Residency	Tax ID Number	∞If TIN unavailable Select (A, B or C) and check box below

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

- Reason A** - The country/jurisdiction where the Account Holder is resident does not issue TINs or TIN equivalents to its residents
- Reason B** - The Account Holder is otherwise unable to obtain a TIN (Please explain why you are unable to obtain a TIN)
- Reason C** - No TIN is required. (Note: This should only be selected if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

#### Section 4 – Type of Controlling Person

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

For Joint or multiple Controlling Person(s) please complete a separate "Individual (Including Controlling Persons) Self-Certification for FATCA and CRS form for each Controlling Person.

<b>Please Confirm the type of Controlling Person applicable under CRS that applies to you/the Account Holder by ticking the appropriate box</b>	<b>Please tick</b>	<b>Entity Name</b>
Controlling Person of a legal person - control by ownership		
Controlling Person of a legal person - control by other means		
Controlling Person of a legal person - senior managing official		
Controlling Person of a trust - settlor		
Controlling Person of a trust - trustee		
Controlling Person of a trust - protector		
Controlling Person of a trust - beneficiary		
Controlling Person of a trust - other		
Controlling Person of a legal arrangement (non-trust) - settlor-equivalent		
Controlling Person of a legal arrangement (non-trust) - trustee-equivalent		
Controlling Person of a legal arrangement (non-trust) - protector- equivalent		
Controlling Person of a legal arrangement (non-trust) - beneficiary equivalent		
Controlling Person of a legal arrangement (non-trust) - other-equivalent		

#### \*Section 5: Declaration and Undertakings:

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

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

I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

#### **Data Protection - Customer Information Notice:**

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

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

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

Further information is available on the OECD website; <http://oecd.org/tax/automatic-exchange/>  
And on the Irish Revenue website -<https://www.revenue.ie/en/companies-and-charities/international-tax/aeoi/index.aspx>

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

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

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

\*Capacity (if Controlling Person): \_\_\_\_\_

**ENTITY SELF-CERTIFICATION FORM FOR FATCA/CRS (FOR CORPORATIONS/PARTNERSHIPS/TRUSTS OR FOUNDATIONS)**

**Entity Self-Certification for FATCA and CRS (the "Entity Self-Certification Form")**

**Instructions for completion and data protection notice.**

We are obliged under Section 891E, Section 891F, and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this application form you are providing personal information, which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2003. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They in turn may exchange this information, and other financial information with foreign tax authorities, including tax authorities located outside the EU.

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

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

<http://www.revenue.ie/en/business/aeoi/index.html>

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> in the case of CRS only.

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

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

**\*Section 1: Account Holder Identification**

**\*Account Holder Name:** \_\_\_\_\_ (the "Entity")

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

**\*Current (Resident or Registered) Address:**

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

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

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

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

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

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

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

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

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

**\*Section 2: FATCA Declaration:**

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

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

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

**Or**

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

**Or**

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

Indicate exemption: \_\_\_\_\_

**\*Section 3: Entity's FATCA Classification** (the information provided in this section is for FATCA, please note your FATCA classification may differ from your CRS classification in Section 5)

**3.1 Financial Institutions under FATCA:**

If the Entity is a Financial Institution, please tick one of the below categories and provide the Entity's GIIN at 3.2 or indicate at 3.3 the reason why you are unable to provide a GIIN.

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

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

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

I.	<p>The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN Please provide the sponsor's name and sponsor's GIIN:</p> <p><b>Sponsor's Name:</b> _____</p> <p><b>Sponsor's GIIN:</b> □□□□□□.□□□□□□.□□.□□□□</p> <p><i>∞NOTE: this option is only available to Sponsored Investment Entities in Model 11GA jurisdictions. Sponsored Investment Entities that do not have U.S. reportable accounts are not required to register and obtain a GIIN with the IRS</i></p>	<input type="checkbox"/>
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3.4. If the Entity is **not a Financial Institution**, please confirm the Entity's FATCA classification below by ticking one of the below categories:

I.	<b>Active (NFFE)</b>	<input type="checkbox"/>
II.	<b>Passive (NFFE)</b> <i>(Please tick the box that applies)</i>  <b>I. Passive (NFFE) with no Controlling Persons that are specified U.S Persons.</b>  <b>II. Passive (NFFE) with Controlling Persons that are specified U.S Persons.</b> <i>(If this box is ticked, please also complete section 6.1 for each of the Controlling Person(s) of the Entity and complete an "Individual (Including Controlling Person(s)) Self-certification for FATCA and CRS" form for each Controlling Person(s) as outlined in section 6.2</i>	<input type="checkbox"/>
III.	<b>Excepted (NFFE)</b>	<input type="checkbox"/>
IV.	<b>Direct Reporting NFFE</b>  <i>Please provide your GIIN</i>  <input type="text"/>	<input type="checkbox"/>

\* **Section 4: Common Reporting Standard ("CRS") Declaration of Tax Residency (Note that Entities may have more than one country of Tax Residence)**

**Please indicate the Entity's country of tax residence for CRS purposes**, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TIN")). Please refer to the OECD CRS Web Portal for AEOI for more information on Tax Residence and TIN's. [http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbersMd\\_en.347759](http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbersMd_en.347759)

**If the Entity is not tax resident in any jurisdiction (e.g., because it is fiscally transparent), please indicate that below and provide its place of effective management or country in which its principal office is located.**

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

- a) You are tax resident in a Jurisdiction that does not issue a TIN
- Or

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

Country of Tax Residency	Tax ID Number	∞If TIN unavailable Select (A, B or C) and check box below

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

- Reason A** - The country/jurisdiction where the Account Holder is resident does not issue TINs or TIN equivalents to its residents
- Reason B** - The Account Holder is otherwise unable to obtain a TIN (Please explain why you are unable to obtain a TIN)

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- Reason C** - No TIN is required. (Note: This should only be selected if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

**\*Section 5: Entity's CRS Classification** ((The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification in Section 3 above).

In addition please note that the information that the Entity has to provide may differ depending on whether they are resident in a participating or non-participating CRS Jurisdiction.

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

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

**5.1 Financial Institutions under CRS:**

If the Entity is a Financial Institution, **Resident in either a Participating or Non-Participating CRS Jurisdiction** please review and tick one of the below categories that applies and specify the type of Financial Institution below.

*Please check the Irish Revenue AEOI portal at the time of completion of this form to confirm whether your country of Tax Jurisdiction is considered Participating or Non-Participating for the purposes of CRS Due-Diligence in Ireland.*

<https://www.revenue.ie/en/companies-and-charities/documents/aeoi/oarticioatina-jurisdictions.odf>

I.	<b>A Reporting Financial Institution resident in a participating CRS jurisdiction</b>	<input type="checkbox"/>
II.	<p><b>A Financial Institution Resident in a Non-Participating Jurisdiction.</b></p> <p><input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution</b> (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity in <b>section 6 below</b> and complete a separate individual self-certification forms for each of your Controlling Persons)</p> <p><input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution</b></p> <p><input type="checkbox"/> <b>Other Financial Institution</b>, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company</p>	<input type="checkbox"/>
III.	<p><b>Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:</b></p> <p><input type="checkbox"/> Governmental Entity</p> <p><input type="checkbox"/> International Organization</p> <p><input type="checkbox"/> Central Bank</p> <p><input type="checkbox"/> Broad Participation Retirement Fund</p> <p><input type="checkbox"/> Narrow Participation Retirement Fund</p> <p><input type="checkbox"/> Pension Fund of a Governmental Entity, International Organization, or Central Bank</p> <p><input type="checkbox"/> Exempt Collective Investment Vehicle</p> <p><input type="checkbox"/> Trust whose trustee reports all required information with respect to all CRS Reportable Accounts</p> <p><input type="checkbox"/> Qualified Credit Card Issuer</p> <p><input type="checkbox"/> Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law.</p>	<input type="checkbox"/>

**5.2 Non Financial Institutions (“NFE”) under CRS:**

If the Entity is a *not defined as a Financial Institution under CRS then*, please tick one of the below categories confirming if you are an Active or Passive NFE.

I.	<p><b>Active Non-Financial Entity</b> – a corporation the stock of which is regularly traded on an established securities market.</p> <p>Please provide the name of the established securities market on which the corporation is regularly traded:</p> <p>_____</p>	<input type="checkbox"/>
II.	<p><b>Active Non-Financial Entity</b> – if you are a Related Entity of a regularly traded corporation.</p> <p>Please provide the name of the regularly traded corporation that the Entity is a Related Entity of:</p> <p>_____</p> <p>Please provide details of the securities market on which the Entity is regularly traded: _____</p> <p>Please provide details of the securities market that the entity is listed on : _____</p>	<input type="checkbox"/>
III.	<p><b>Active Non-Financial Entity</b> – a Government Entity or Central Bank</p>	<input type="checkbox"/>
IV.	<p><b>Active Non-Financial Entity</b> – an International Organisation</p>	<input type="checkbox"/>
V.	<p><b>Active Non-Financial Entity</b> – <b>other</b> than those listed in I, II, III or IV above. (for example a start-up NFE or a non-profit NFE)</p>	<input type="checkbox"/>
VI.	<p><b>Passive Non-Financial Entity</b> (If this box is ticked please also complete Section 6.1 for each of the Controlling Person(s) of the Entity and a separate "Individual (including Controlling Person's Self-Certification for FATCA and CRS form" as indicated in <b>section 6.2</b> for each Controlling Person(s))</p>	<input type="checkbox"/>

## Section 6: Controlling Persons

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

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

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

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

### 6.1 Controlling Person(s) of the Account Holder:

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

I.	
II.	
III.	

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

**6.2 Complete a separate "Individual (including Controlling Persons) Self-Certification for FATCA and CRS" form for each Controlling Person listed in Section 6.1.**

### \*Section 7: Declarations and Undertakings

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

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

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

**\*Authorised Signature(s):**

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**\*Print Name(s):**

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**\*Capacity in which declaration is made:**

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

## GENERAL TERMS AND CONDITIONS

### Appendix I INTRODUCTION CERTIFICATE (To be completed on the introducing body's letterhead)

CACEIS Ireland Limited  
Blood Stoney Rd,  
Grand Canal Dock,  
Dublin 4,  
Ireland.

**Re. All investors introduced by [name of distributor/nominee/3rd party] (the "Investors") to CACEIS Ireland Limited ("CACEIS") in CACEIS's capacity as registrar and transfer agent to funds administered by it (the "Funds")**

Dear Sirs,

[enter name of Distributor/Nominee/3rd Party] (the "Introducer") writes to confirm the following in connection with all Investors, where such investors appear directly on the shareholder/unitholder register(s) of Funds for shares/units in Funds for which CACEIS acts as registrar and transfer agent:

1. The Introducer confirms that it is regulated by [Insert Financial Regulator Name] and applies anti-money laundering policies and procedures which are in line with those of local anti-money laundering legislation and regulation which in turn complies with measures detailed in EU Directive 2005/60/EC;
2. The Introducer confirms that all Investors have been identified to us and we will retain sufficient information on file to verify the identity of all such Investors. The Introducer confirms that it consents to the Funds placing reliance on it to verify the identity of Investors;
3. Should the Introducer identify any politically exposed person ("PEP"), an immediate family member or close associate of a PEP or any person or entity resident in, or anyone whose subscriptions monies originate from a country designated as non-cooperative with international anti-money laundering principles or procedures by the Financial Action Task Force on Money Laundering, we confirm that we will provide CACEIS with certified true copies of the due diligence collected;
4. The Introducer will provide CACEIS with certified true copies, upon request, of all necessary documents and information related to Investors, which we have on our files. The Introducer will provide any such reasonable assistance as CACEIS may request where a suspicion of money laundering by an Investor exists;
5. The Introducer confirms that it takes all reasonable steps necessary to ensure that the Fund does not accept or maintain any subscription funds from a foreign shell bank or from any person or entity named on the lists of known or suspected terrorists, terrorist organizations or other sanctioned persons;
6. The Introducer undertakes to retain such Investor identification documentation and information for a period of at least five years after the relationship with the Investor has ceased;
7. The Introducer confirms that it monitors investors and verifies that they are not black-listed or mentioned in official lists. The Introducer hereby undertakes to notify CACEIS immediately of any concerns that we may have in connection with Investors in the context of any applicable anti-money laundering or terrorist financing legislation/regulations or in the event of any suspicious circumstances relating to any Investors introduced by the Introducer to CACEIS.

Signed for an on behalf of

**Signed for and on behalf of [enter name of distributor/nominee/3rd Party]**



Notes for assistance in completion:

Please complete all sections as directed. Please note failure to fully complete this information may lead to delays in account opening

Failure to provide requested information & documentation at any stage may lead to the discontinuation of business relationship. This means that your account will be blocked for all activity (all transactions) and your account will be marked as “discontinued” until such time as documentation is forthcoming.

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### 1. Individuals

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#### 1. Account Holder 1

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Occupation:

Business Area:

- Bar/Night-clubs/Restaurants/Hotels
- Brokers
- Car parks
- Casinos/Gambling
- Casinos/Games/Entertainment parks
- Check cashers
- Commerce of alcohol and cigarettes
- Commerce of arms/Weapons and munitions
- Commerce of art works
- Commerce of boats and planes
- Commerce of luxury cars
- Commerce of luxury goods (jewellery/horses/...)
- Commerce of minerals
- Convenience store
- Hotels/Restaurants/Cafes
- Import-Export
- Money transmitters and currency change
- Nuclear
- On-line business
- Precious metals/Gold/Jewellery
- Real estate
- Sale by distance
- Taxi
- Travel agencies
- Travel/Tourism
- Other: please specify

Employer/ business name if self-employed:

Nationality – please provide details of any dual citizenship held or previously held:

Passport Number:

Issuing Country:

Expiry Date:

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## 2. Account Holder 2 – if applicable

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Occupation:

Business Area:

- Bar/Night-clubs/Restaurants/Hotels
- Brokers
- Car parks
- Casinos/Gambling
- Casinos/Games/Entertainment parks
- Check cashers
- Commerce of alcohol and cigarettes
- Commerce of arms/Weapons and munitions
- Commerce of art works
- Commerce of boats and planes
- Commerce of luxury cars
- Commerce of luxury goods (jewellery/horses/...)
- Commerce of minerals
- Convenience store
- Hotels/Restaurants/Cafes
- Import-Export
- Money transmitters and currency change
- Nuclear
- On-line business
- Precious metals/Gold/Jewellery
- Real estate
- Sale by distance
- Taxi
- Travel agencies
- Travel/Tourism
- Other: please specify

Employer/ business name if self-employed:

Nationality – please provide details of any dual citizenship held or previously held:

Passport Number:

Issuing Country:

Expiry Date:

---

## 2. Corporate Investor Information (including Financial institutions )

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- Bank
- Nominee
- Corporate
- Pension Fund
- Investment/Mutual Fund
- Other Financial Institution
- Foundation/Association
- Government entity
- Trust
- Partnership
- Insurance Company
- Other (please specify):

Business activity:

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### 3. TYPE OF INVESTMENT

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I/we confirm that the investment into the Fund:

Is made on my/our own behalf and is not in favour of a third party

If ticked - Please proceed to section 5

Is made on behalf of third party and that the account will reflect:

a Pooled Account (reflecting a pool of underlying clients typically with a generic designation such as "Clients account" or with a designation that makes reference to a region, product or multiple specific customers)

a Segregated Account (a specific account for a single underlying third party)

In such case, please select either one option below:

the designation of the account will refer to the underlying client name

the designation of the account is coded (the designation contains an internal reference, numbers or combination of letters which do not allow an external party to identify the underlying client)

Please indicate whether the account is used to transact "*advised*" or "*execution-only*" business. Per account only one type is possible. If both types of transactions are used, please be advised that two different accounts need to be created. Please note that the information provided is subject to clause **Error! Reference source not found.** of the General Terms and Conditions.

Advised business

Execution-only business

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### 4. EXPECTED VOLUMES & FREQUENCY (BANKS/NOMINEES DO NOT NEED TO COMPLETE)

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Please complete the below section with your expectations in terms of investment in the fund.

**The expected volumes and frequency provided will not form any kind of commitment from the account holder, the beneficial owners or the intermediary.**

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#### 4.1. Expected frequency of trading

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Please tick the anticipated frequency.

<input type="checkbox"/> Single transaction	<input type="checkbox"/> Daily	<input type="checkbox"/> Weekly	<input type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly	<input type="checkbox"/> Semi-annual	<input type="checkbox"/> Annual	<input type="checkbox"/> Ad-hoc
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**4.2. Expected investment amount \*(The estimated figure of the total monetary amount to be invested over the lifetime of the account. This may be an estimate. If no further investments are anticipated please confirm.)**

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<input type="checkbox"/> Individuals				
	Expected Total Investment	EUR		
<input type="checkbox"/> Insurance Companies, Pension Funds, Investment Funds, Listed Companies				
	Expected Total Investment:	EUR		
<input type="checkbox"/> Other types of investors				
	Expected Total Investment:	EUR		

## 5. Ultimate Economic Beneficiary- Applies to all investor types excluding individual/ retail investors

### 5.1. Ultimate Economic Beneficiary information <sup>1</sup>

An ultimate economic beneficiary is the final beneficiary of the investment and who owns – directly or indirectly – more than 25% of the value of the shares subscribed. Please note for Trusts it includes all Trustees, beneficiaries, settlor and protector where applicable.

**Important:** In case of indirect ownership, please provide details of the beneficiary layers and we will advise what additional information is required.

Please provide the information if any of the account holder or the ultimate economic beneficiary(ies) is/are either:

<input type="checkbox"/> a person holding a legislative, administrative or judicial office, whether appointed or elected:	If applicable, please describe:
<input type="checkbox"/> a person exercising a public function, including for a public agency or public enterprise:	
<input type="checkbox"/> an official or agent of a public international organisation	
<input type="checkbox"/> a person or company manifestly close to or connected with the above persons	

### 5.2. Ultimate Economic Beneficiary details

<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms (please tick the right choice)			
Surname(s)		First Name	
Date of birth (DD/MM/YYYY) / /	Place & Country of birth	Occupation and area of activity:	Nationality
Passport / ID Number: (circle the right choice)	Issuing Country:	Expiration Date (DD/MM/YYYY) / /	Double Nationality: <input type="checkbox"/> Never <input type="checkbox"/> Renounced <input type="checkbox"/> Yes, which:
Registered Address* Street Number:	Registered Address Town/Village:	Registered Address Post Code:	Registered Address Country:
Mailing Address if different from above Street Number	Mailing Address Town/Village:	Mailing Address Post Code:	Mailing Address Country:
Telephone:	Fax:	E-Mail: @	Mobile-Phone:

\* P.O. Box and "in care of" addresses are not valid registered address. These are acceptable for mailing purposes.

Signature of the ultimate economic beneficiary

Date and place of signature

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## 6. ECONOMIC ORIGIN OF THE MONIES INVESTED

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### 6.1. Where investing in own name and on own behalf:

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The Account Holder declares that the origin of the funds used for subscription is coming from: (please tick the right choice)

- Inheritance (please provide some details and supporting items: ie evidence of will/probate)      Details:
  
- Sale of real estate (please provide some details and supporting items: ie proof of sale of Asset)
  
- Redemption from other investments (please provide some details and supporting items: ie contract note from investments)
  
- Savings on salary (please provide some details and supporting items: ie wage slip/evidence of income)
  
- Treasury investment (Corporate) (please provide some details and supporting items: ie audited financial statements)
  
- Other (please describe and provide evidence of origin of funds)

Main country of origin of the funds invested:

\_\_\_\_\_

Signature of the account holder

Signature of the account holder 2

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### 6.2. Where investing in own name but on behalf of third party:

---

The Account Holder declares that the origin of the funds used for subscription is coming from: (please tick the right choice)

- Retail Customers      Details:

\_\_\_\_\_

Please tick if High Net Worth Customers

Institutional Customers

Other (please describe)

Main country of origin of Client base:

\_\_\_\_\_

Signature of the account holder

Signature of the account holder 2

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## 7. DECLARATION BY THE ACCOUNT HOLDER

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The following declaration is to be signed by each Account Holder:

- Joint or Common owners: The declaration must be signed by all owners individually.
- Minors: The declaration must be signed by the guardian on behalf of the Minor.
- Corporate: The declaration must be signed by a legal representative of the company, supported by documentary evidence of the authorisation to sign on behalf of the corporate.

### The Account Holder

- 11.1. declares to be over 18 years old and having full capacity to subscribe, hold and deal in shares of the Fund;
- 11.2. understands that its application is subject to verification for receipt and acceptance by the Fund, the Company, the Registrar or any other agent appointed by them;
- 11.3. declares and agrees that any further application for shares by it shall be (i) made or be deemed to be made in accordance with the then relevant documentation and (ii) understood as reiteration of all information made herein;
- 11.4. hereby confirms that the money or assets invested by it are neither directly nor indirectly the proceeds of any criminal act;
- 11.5. declares to have received, read, understood and agreed the applicable Key Investor Information document(s) at the time of the signature of this application form related to the share-classes or sub-funds of the Fund;
- 11.6. declares to agree to provide upon request of the Fund, The Company, the Registrar or any agent they may use, the necessary supporting identification documentation as requested by Irish Law;
- 11.7. declares that the information contained in this application form is correct at the time of completion and undertakes to promptly inform the Registrar of any changes; and
- 11.8. declares it has been advised about and taken knowledge of the applicable General Terms and Conditions.

Signature of the account holder or Company representative

Signature of the second account holder (if any) or company representative

Date and place of signature

Date and place of signature

Name:

Name:

Title:

Title: