



**Herald**  
LEADING-EDGE INVESTING

## **HERALD INVESTMENT FUND PLC**



### **ENTITY**

### **ACCOUNT OPENING & APPLICATION FORM**

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

Phone: +353 1 434 5119  
Fax: + 353 1 434 5251  
Email: [Herald\\_TA@ntrs.com](mailto:Herald_TA@ntrs.com)

Hours of Operation: 9 a.m. – 5.30 p.m. (Dublin Time)

## INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

Your application (this “Application”) to invest in Herald Investment Fund plc (the “Company”) should be made by sending this Account Opening & Application Form (the “Application Form”) to the details noted on the cover page.

Forms must be received by Northern Trust International Fund Administration Services (Ireland) Limited (the “Administrator”) **by fax or post (ONLY) by 5.00 p.m. (Dublin time)** on the Business Day preceding any Dealing Day.

The form should also be emailed (for checking if required and for information purposes) to the email address on the cover page of this Application Form and to the Company at [ag@heralduk.com](mailto:ag@heralduk.com).

**Applications submitted only by email will not be accepted.**

**Investors should ensure that the original Application Form is returned by post to the Administrator** at the address noted on the front cover. Failure to return this form with the supporting anti-money laundering documentation (which is outlined in Appendix 1 of this Application Form) will delay the payment of redemption proceeds and distributions.

Applicants (the “Applicants”) must read the Company’s prospectus (the “Prospectus”), and the relevant key investor information document (the “KIID”) which are available on the website of Herald Investment Management Limited (the “Investment Manager”) <http://heralduk.com/> before completing this Application Form.

Unless otherwise defined in this Application Form, all capitalised and defined terms shall have the same meaning as in the Prospectus.

**Please enter all details using BLOCK CAPITALS.**

Sections requiring completion (dependent on Applicant type):	Pages(s)
Applicant Details	4
Investment Advisor / Intermediary Details <b>(if applicable)</b>	5
Subscription Instructions	6
Investor Bank Details <b>(unless provided separately)</b>	7
Declaration of Residence inside or outside of Ireland	8
Declaration of Residence outside of Ireland	9
Declaration of Exempt Irish Resident - Entities	10-11
FATCA / CRS Self Certification	12-17
Signature	21
Appendix 1: AML Requirements / Declarations	22-33

## GENERAL INFORMATION

The Company reserves the right to reject any application in whole or in part, without giving any reason for such rejection in which event any application monies will be returned without interest, expenses or compensation by transfer to the Applicant's designated bank account at the risk of the Applicant.

If the amount paid does not correspond to a specific number of Shares, the Company will issue such number of Shares, calculated to two decimal places, as may be subscribed for with the application monies and will not return any remainder to the Applicant.

The Administrator will confirm receipt of your application by email. Once your account is open you will receive an authenticated email with a link to their portal. Please be aware that in some instances these emails may go into your junk/spam folder.

### CONTRACT NOTES

It is anticipated that contract notes will normally be sent (by authenticated email) to Applicants as soon as possible, and no later than the first business day following the calculation of the NAV. Please ensure that appropriate email contact details are provided. Please be aware that in some instances these emails may go into your junk/spam folder.

**IMPORTANT:** It is the responsibility of the Applicant to check the accuracy of information provided to you in any confirmation of ownership, any valuation statements and other reports issued by, or on behalf of, the Company. You should contact the Administrator immediately in the event that you believe the information to be incorrect. It will be assumed that you have received Contract Notes and that the details contained therein are correct unless you contact the Administrator within 24 hours of the date of issue. The Company's liability and ability to change contract notes will be restricted after this time: however, the Company reserves the right to correct errors at any time and will endeavour to ensure errors are corrected.

### QUERIES

All queries regarding the completion of the Application Form should be addressed to the Company c/o the Administrator. The Administrator can be contacted by phone at +353 1 434 5119 or email at Herald\_TA@ntrs.com.

### COMMUNICATION PREFERENCES

The Company's Prospectus is subject to periodic revision and the KIIDs are updated at least annually. It is important that before you invest in the fund you have received and read the latest versions of the Prospectus and the KIIDs. You can obtain the latest versions of the Prospectus and the KIIDs electronically by visiting the Investment Manager's website at <http://heralduk.com/>, where these documents may be accessed at <http://www.heralduk.com/funds/herald-worldwide-fund/>.

If you prefer to receive the Prospectus and the KIIDs in paper form then please notify the Investment Manager, Herald Investment Management Limited (attention: Bridget Curry) who can be contacted as follows:

Herald Investment Management Limited  
10-11 Charterhouse Square  
London EC1M 6EE

Email: bc@heralduk.com  
Phone: + 44 (0)20 7553 6300

You can change your communication preferences at any time by notifying the Investment Manager.

## APPLICANT DETAILS

The Applicant Name(s) that will be the registered name as reflected on the share register.

**Applicant Name:**

### REGISTERED ADDRESS

**Street Address:**

**Town / City:**

**Postcode:**

**Country:**

**Telephone:**

**Email Address(es):**

### CORRESPONDENCE ADDRESS (if Different)

**Street Address:**

**Town / City:**

**Postcode:**

**Country:**

**PLEASE TICK THE FOLLOWING BOX IF YOU WOULD LIKE YOUR ADVISOR / INTERMEDIARY TO RECEIVE COPIES OF ALL REPORTING RELATING TO YOUR ACCOUNT**

## INVESTMENT ADVISOR / INTERMEDIARY DETAILS

<b>Name of Advisor/Intermediary:</b>	
<b>Company Registration Number:</b>	
<b>Is the Company Regulated?</b>	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/>
<b>Regulator Name:</b>	

<b>CORRESPONDENCE DETAILS</b>
<b>Street Address:</b>
<b>Town / City:</b>
<b>Postcode:</b>
<b>Country:</b>
<b>Telephone:</b>
<b>Fax:</b>
<b>Email Address(es):</b>

## SUBSCRIPTION INSTRUCTIONS

I/We hereby apply to purchase Shares in the amount of which sum will be paid by telegraphic transfer and agree to be bound by the Articles of Association of the Company and its material contracts as set out in the Prospectus:

**Please enter the monetary value or number of shares;**

FUND / CLASS NAME	ISIN	INVESTMENT AMOUNT	
THE HERALD WORLDWIDE TECHNOLOGY FUND			
Class B	IE00B51DS866	£	Shares
Class A	IE0002589731	Closed to new investors	Closed to new investors

### MINIMUM INVESTMENT AMOUNTS

FUND / CLASS NAME	MINIMUM INITIAL INVESTMENT	MINIMUM ADDITIONAL INVESTMENT
THE HERALD WORLDWIDE TECHNOLOGY FUND		
Class B	£1,000	£N/A
Class A (Information purposes only)	£10,000	£5,000

## SUBSCRIPTION PAYMENT DETAIL

Listed below are the bank details to which your money should be settled in full by wire transfer. **The Applicant's bank must be instructed at the time of application** to forward the appropriate remittance (or as soon as the contract note has been issued with the amount due) to reach the bank account below no later than 2.30pm (Dublin time) 4 Business Days following the relevant Dealing Day on which the application is to be effective. If cleared funds are not received by this time, the Company reserves the right to reverse any allotment of Shares. The payment (net of charges) should be sent to:

**GBP**

Receiving Bank (Intermediary Bank)	Barclays Bank PLC London
Sort Code	20-32-53
Account Number	53529495
SWIFT (Receiving Bank)	BARCGB22
Beneficiary/Account Name (Beneficiary Bank)	The Northern Trust International Banking Company, New Jersey
IBAN	GB64BARC20325353529495
For further Credit to account	Herald Investment Fund PLC – 607515-20019
Reference	The Herald Worldwide Technology Fund

Please note that for payments being made from a UK bank account you should not need the IBAN unless specifically asked for it by your bank.

It is the Applicant's responsibility when applying for an 'investment amount' in shares, to follow up with the Administrator (if a contract note is not received) to confirm the net amount to be paid.

Please contact the Administrator if payment details in any other currency are required. Any bank charges in respect of telegraphic transfers or otherwise will be deducted from the amount or value of subscriptions and the net amount will be invested in Shares.

## INVESTOR BANK DETAILS

All redemption / distribution proceeds will be paid to the account details below. No third-party payments will be made.

Redemption proceeds will be paid in GBP. Please ensure that the bank details provided below can receive payments in this currency.

Bank Name:	
Bank Address:	
BIC/SWIFT:	
Sort Code:	
IBAN:	
Account Number:	
Account Name:	

Subscription monies must come from an account in the name of the registered investor, the details of which must be verified by the Administrator. **If the bank details to be used for transferring subscription monies are different from those listed above, please provide the details below.**

Bank Name:	
Bank Address:	
BIC/SWIFT:	
Sort Code:	
IBAN:	
Account Number:	
Account Name:	

PLEASE BE ADVISED THAT ANY AMENDMENT TO THE DETAILS PROVIDED ABOVE WILL REQUIRE VERIFICATION BY THE ADMINISTRATOR PRIOR TO ACCEPTANCE.

## DECLARATION OF RESIDENCE INSIDE OR OUTSIDE OF IRELAND

Please tick one	
<input type="checkbox"/>	<b>DECLARATION ON OWN BEHALF</b>
<p><b>Please tick (i), (ii) or (iii) as appropriate</b></p> <p><input type="checkbox"/> <b>(i) Irish residents</b> I am/we are an Irish resident who will cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. <i>Irish resident companies entitled to the lower rate of Investment Undertaking Tax are required to provide a statement on their letterhead confirming that the company is within the charge of corporation tax.</i></p> <p><b>OR</b></p> <p><input type="checkbox"/> <b>(ii) Exempt Irish residents</b> I am/we are an Irish resident who will not cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. <b><i>If this box is ticked, please also complete the declaration of exempt Irish residents.</i></b></p> <p><b>OR</b></p> <p><input type="checkbox"/> <b>(iii) Non-Irish residents</b> I am/we are not currently resident or ordinarily resident who will not cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. <b><i>If this box is ticked, please also complete the declaration of residence outside of Ireland.</i></b></p>	
<input type="checkbox"/>	<b>DECLARATION FOR THE BENEFICIAL OWNER AS INTERMEDIARY</b>
<p><b>Please tick (i), (ii) or (iii) as appropriate</b></p> <p><input type="checkbox"/> <b>(i) Irish residents</b> As an Intermediary, I/we declare that the person who will be beneficially entitled to the units is an Irish resident who will cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. <i>Irish resident companies entitled to the lower rate of Investment Undertaking Tax are required to provide a statement on their letterhead confirming that the company is within the charge of corporation tax.</i></p> <p><b>OR</b></p> <p><input type="checkbox"/> <b>(ii) Exempt Irish residents</b> As an Intermediary, I/we declare that the person who will be beneficially entitled to the shares/units is an Irish resident who will not cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. <b><i>If this box is ticked, please also complete the declaration of exempt Irish residents below.</i></b></p> <p><b>OR</b></p> <p><input type="checkbox"/> <b>(iii) Non-Irish residents</b> As an Intermediary, I/we declare that the person who will be beneficially entitled to the shares/units is not currently resident or ordinarily resident who will not cause the Fund to have an obligation to deduct and pay tax to the Irish Revenue Commissioners. <b><i>If this box is ticked, please also complete the declaration of residence outside of Ireland.</i></b></p>	

Authorised signatory: \_\_\_\_\_

Authorised signatory: \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_



## DECLARATION OF RESIDENCE OUTSIDE OF 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.

<b>Please tick one</b>	
<input type="checkbox"/>	<b>DECLARATION ON OWN BEHALF</b>
<p>I/we* declare that I am/we are* applying for the shares on my own/our own behalf/on behalf of a company* and that I am/we are/the company is entitled to the shares in respect of which this declaration is made and that</p> <ul style="list-style-type: none"> <li>I am/we are/the company is* not currently resident or ordinarily resident in Ireland, and</li> <li>Should I/we/the company* become resident in Ireland I/we* will so inform the Company, in writing, accordingly.</li> </ul> <p>* Delete as appropriate</p>	
<input type="checkbox"/>	<b>DECLARATION AS INTERMEDIARY</b>
<p>I/we* declare that I am/we are* applying for shares on behalf of persons:</p> <ul style="list-style-type: none"> <li>who will be beneficially entitled to the shares; and</li> <li>who, to the best of my/our* knowledge and belief, are neither resident nor ordinarily resident in Ireland.</li> </ul> <p>* Delete as appropriate</p>	

### 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. If the Applicant is a company, it must be executed under seal or signed by duly authorised signatories.
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.

<b>Date:</b> _____	
<b>Signed:</b>	<b>Capacity of authorized signatory (if applicable):</b>
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____

## DECLARATION OF EXEMPT IRISH RESIDENT

Applicants resident within Ireland are required to make a declaration referred to in **Section 739D(6) Taxes Consolidation Act, 1997**. It is important to note that this declaration, if it is still correct, shall apply in respect of any subsequent acquisitions of shares.

	<b>ENTITY TYPE</b>
	<p>I/we* declare that the information contained in this declaration is true and correct and that I am/we are* applying on behalf of the applicant named below who is entitled to the Shares in respect of which this declaration is made and is a person referred to in Section 739D (6) of the Taxes Consolidation Act, 1997 ("TCA 1997"), being a person who is: (please tick as appropriate).</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> 1. A pension scheme</li> <li><input type="checkbox"/> 2. A company carrying on life business within the meaning of section 706 TCA 1997</li> <li><input type="checkbox"/> 3. An investment undertaking</li> <li><input type="checkbox"/> 4. An investment limited partnership</li> <li><input type="checkbox"/> 5. A special investment scheme</li> <li><input type="checkbox"/> 6. A unit trust to which section 731(5) (a) TCA 1997 applies;</li> <li><input type="checkbox"/> 7. A charity being a person referred to in section 739D(6)(f)(i) TCA 1997; (complete section i)</li> <li><input type="checkbox"/> 8. A qualifying management company (complete section ii)</li> <li><input type="checkbox"/> 9. Entitled to exemption from income tax and capital gains tax by virtue of sections 784A(2), and 787I of the TCA 1997, (see further requirements for Qualifying Fund Manager below). (complete section ii)</li> <li><input type="checkbox"/> 10. A PRSA Administrator (complete section ii)</li> <li><input type="checkbox"/> 11. A credit union to which Section 2 of the Credit Union Act, 1997 applies.</li> </ul> <p>* Delete as appropriate</p>

	<b>i. ADDITIONAL REQUIREMENTS; - REQUIRED FOR SECTION 7 ABOVE - CHARITY</b>
	<ul style="list-style-type: none"> <li><input type="checkbox"/> I/We* also declare that at the time of making this declaration, the Shares in respect of which this declaration is made are held for charitable purposes only and;</li> <li><input type="checkbox"/> Form part of the assets of a body of persons or trust related by the Revenue Commissioners as a body or trust established for charitable purposes only, or are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners.</li> <li><input type="checkbox"/> I undertake that, in the event that the person referred to in paragraph (7) (d) of Schedule 2B TCA 1997 ceases to be a person referred to in Section 739D(6)(f)(i) TCA 1997, I will by written notice, bring this fact to the attention of the investment undertaking accordingly.</li> </ul> <p>* Delete as appropriate</p>

	<b>ii. ADDITIONAL REQUIREMENTS; - IF YOU ARE A QUALIFYING FUND MANAGER OR PRSA ADMINISTRATOR</b>
	<p>I also declare that at the time this declaration is made, the Shares in respect of which this declaration is made;</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Are assets of an *approved retirement fund/an approved minimum retirement fund or a PRSA and</li> <li><input type="checkbox"/> Are managed by the declarant for the individual named below who is beneficially entitled to the Shares.</li> </ul> <p>I undertake that, if the Shares cease to be assets of the *approved retirement fund / the approved minimum retirement fund or the PRSA, including a case where the Shares are transferred to another such fund or account, I/we* will, by written notice, bring this fact to the attention of the investment undertaking accordingly.</p> <p>* Delete as appropriate</p>

**iii. ADDITIONAL REQUIREMENTS; - IF YOU ARE AN INTERMEDIARY**

I/we\* declare that I am/we are\* applying for Shares on behalf of persons who  
 to the best of my/our\* knowledge and belief, have beneficial entitlement to each of the Shares in respect of which this declaration is made; and  
 is a person referred to in section 739D(6) TCA 1997.

I/we\* 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 persons referred to in section 739D(6) TCA 1997; and  
 I/we\* will inform you in writing if I/we\* become aware that any person ceases to be a person referred to in section 739D(6) TCA 1997.

\* Delete as appropriate

**IMPORTANT NOTES**

1. This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.
2. Tax reference number in relation to a person, has the meaning assigned to it by Section 885 TCA 1997 in relation to a "specified person" within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager, quote the tax reference number of the beneficial owner of the Shares.
3. In the case of (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which Section 784 or 785 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 TCA 1997. In the case of an approved retirement fund/an approved minimum retirement fund or a PRSA, it must be signed by a qualifying fund manager or PRSA administrator. In the case of an intermediary, the declaration must be signed by the intermediary. In the case of a company, the declaration must be signed by the company secretary or other authorised officer. In the case of a unit trust it must be signed by the trustees. In any other case, it must be signed by an authorised officer of the entity concerned or a person who holds a power of attorney from the entity. If the latter, a copy of the power of attorney should be furnished in support of this declaration.

**Name of Applicant:** \_\_\_\_\_

**Irish Tax Reference number of Applicant** \_\_\_\_\_

**Signed:** \_\_\_\_\_ **Capacity of authorized signatory (if applicable):** \_\_\_\_\_

1. \_\_\_\_\_

2. \_\_\_\_\_

**Date;** \_\_\_\_\_

## DEFINITIONS RELATING TO THE DECLARATION OF RESIDENCE

### **Intermediary**

An “Intermediary” means a person who:

- carries on a business which consists of, or includes, the receipt of payments from an investment undertaking resident in the State on behalf of other persons;
- holds units in an investment undertaking on behalf of other persons.

### **Residence - Company**

A company which has its central management and control in Ireland is resident in Ireland irrespective of where it is incorporated. A company which does not have its central management and control in Ireland but which is incorporated in Ireland is resident in Ireland except where: -

1. the company or a related company carries on a trade in Ireland, and either the company is ultimately controlled by persons resident in a Member State of the EU or countries with which Ireland has a double taxation treaty, or the company or a related company are quoted companies on a Recognised Exchange in the EU or in a treaty country under a double taxation treaty; or
2. the company is regarded as not resident in Ireland under a double taxation treaty between Ireland and another country.

The exemption in 1 above, does not apply where it would result in an Irish incorporated company that is managed and controlled in a relevant territory (other than Ireland), but would not be resident in that relevant territory as it is not incorporated there, not being resident for tax purposes in any territory.

The Finance Act 2014 (of Ireland) amended the above residency rules for companies incorporated on or after 1 January 2015. These new residency rules will ensure that companies incorporated in Ireland and also companies not so incorporated but that are managed and controlled in Ireland, will be tax resident in Ireland except to the extent that the company in question is, by virtue of a double taxation treaty between Ireland and another country, regarded as resident in a territory other than Ireland (and thus not resident in Ireland). For companies incorporated before this date these new rules will not come into effect until 1 January 2021 (except in limited circumstances).

***It should be noted that the determination of a company's residence for tax purposes can be complex in certain cases and potential investors are referred to the specific legislative provisions that are contained in Section 23A of the Taxes Consolidation Act, 1997 (of Ireland), as amended.***

## FATCA / CRS CERTIFICATION

**Please read these instructions before completing the relevant self-certification form (the “Self-Certification Form”).**

Irish tax regulations require us to collect information about each investor's tax residence status. If you have any questions about your tax residency, please contact your tax advisor. For further information please refer to the Irish Revenue website or the OECD website per the below links:

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

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

We are obliged under 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 Applicant'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 Legislation (as defined in Appendix 3). See Appendix 3 for further information.

Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an Applicant'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.

We shall treat the information on this form as valid and correct unless we are informed of a change in circumstances relating to the Applicant's tax status or other fields included on this form.

**Individual Self-Certification form** - must be completed by controlling persons (25% or more ownership), as defined in relevant applicable tax legislation (“Controlling Persons”).

**Entity Self-Certification form** – must be completed by any Investor which is a corporate entity, other form of legal entity or a partnership.

Please note that your FATCA classification may differ from your CRS classification.

Please note that each controlling person is required to complete a separate self-certification form.

If FATCA / CRS certification has been provided for this Fund previously this information will not be required again unless the data previously supplied is no longer accurate.

## ENTITY SELF-CERTIFICATION

Please complete all sections in **BLOCK CAPITALS**.

### SECTION 1: INVESTOR IDENTIFICATION

<b>Investor Name (the “Entity”):</b>	
<b>Country of Incorporation:</b>	

<b>Registered Address:</b>	
<b>Number and Street:</b>	
<b>City, Town:</b>	
<b>Province or County:</b>	
<b>Postal Code:</b>	
<b>Country</b>	

<b>Mailing address (if different from above):</b>	
<b>Number and Street:</b>	
<b>City, Town:</b>	
<b>Province or County:</b>	
<b>Postal Code:</b>	
<b>Country:</b>	

### SECTION 2: DECLARATION OF TAX RESIDENCY

Please complete the following table indicating (i) where the Applicant is tax resident and (ii) the Applicant’s Taxpayer Identification Number (TIN) for each country indicated.

Country of Tax Residency	Tax ID Number/TIN

**SECTION 3: U.S. PERSONS**

Please tick one box only in this section. (If you are non-U.S. tax resident proceed to Section 4).

The Entity is a Specified U.S. Person	<input type="checkbox"/>	(if selected proceed to Section 5)
The Entity is U.S. person but not a Specified U.S. person	<input type="checkbox"/>	(if selected proceed to Section 5)

**SECTION 4: FATCA CLASSIFICATION (Non-U.S. Persons)**

(i) If the Entity is a Financial Institution please tick one of the below categories, and provide the entity's Global Intermediary Identification number (GIIN), if applicable.

Irish Financial Institution or a Partner Jurisdiction Financial Institution	<input type="checkbox"/>
Registered Deemed Compliant Foreign Financial Institution (FFI)	<input type="checkbox"/>
Participating Foreign Financial Institution	<input type="checkbox"/>
Non-Participating Foreign Financial Institution	<input type="checkbox"/>
Exempt Beneficial Owner	<input type="checkbox"/>
Deemed Compliant Foreign Financial Institution (FFI)	<input type="checkbox"/>
Excepted Foreign Financial Institution	<input type="checkbox"/>

Please provide the Global Intermediary Identification number (GIIN)

(ii) If the Entity is not a Financial Institution, please confirm the Entity's FATCA status by ticking one of the boxes below.

Active Non-Financial Foreign Entity (incl Excepted Non-Financial Foreign Entity)	<input type="checkbox"/>
Passive Non-Financial Entity (if selected Section 6 must be completed)	<input type="checkbox"/>

**SECTION 5: COMMON REPORTING STANDARD (CRS) CLASSIFICATION**

All entities MUST complete this section. Please tick only one box in this section

Financial Institution (this includes Non-Reporting Financial Institutions)	<input type="checkbox"/>
A professionally managed Investment Entity outside of a CRS Participating Jurisdiction (if selected Section 6 must be completed)	<input type="checkbox"/>
<b>Active Non-Financial Entity:</b>	
(i) a corporation the stock of which is regularly traded on an established securities market or a Related Entity of such a corporation	<input type="checkbox"/>
(ii) a Government Entity	<input type="checkbox"/>
(iii) an International Organisation	<input type="checkbox"/>
(iv) Active Non-Financial Entity – other than (i)-(iii)	<input type="checkbox"/>

**SECTION 6: COMMON REPORTING STANDARD (CRS) CLASSIFICATION (CONTINUED)**

Passive Non-Financial Entity (if selected Section 7 must be completed)

**SECTION 7: CONTROLLING PERSONS – 25% OR MORE OWNERSHIP**

Please indicate the name of any controlling person(s) of the Applicant and provide an Individual Self-Certification in addition to this Entity Self-Certification for each controlling person(s).


**SECTION 8: DECLARATION AND UNDERTAKINGS**

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

I acknowledge that the information contained in this form and information regarding the Applicant 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 Applicant may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

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

**Authorised Signature(s):**

\_\_\_\_\_

**Name and Capacity in which the Declaration is made:**

\_\_\_\_\_

**Date:**

\_\_\_\_\_

## INDIVIDUAL SELF-CERTIFICATION

Please complete if you are a Controlling Person of an Entity (25% or more ownership).

SECTION 1: CONTROLLING PERSON IDENTIFICATION			
Controlling Person Name:			
Place of Birth (town or city):			
Country of Birth:		Date of Birth:	

Residential Address:			
House Name / Number:			
Street:			
City, Town, State, Province or County:			
Postal Code:			
Country			

Mailing address (if different from above):			
House Name / Number:			
Street:			
City, Town, State, Province or County:			
Postal Code:			
Country:			

### SECTION 2: DECLARATION OF TAX RESIDENCY

Please indicate all countries in which you are resident for tax purposes and the associated tax reference numbers in the table below. If you are a US citizen or resident in the United States for tax purposes, please include the United States in this table along with your US Tax Identification Number.

Country of Tax Residency (and citizenship if U.S.)	Tax ID Number / TIN / NI No (if UK Individual)



**SECTION 3: CONTROLLING PERSON TYPE**

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

**Tick as appropriate:**

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 4: DECLARATION AND UNDERTAKINGS**

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

I acknowledge that the information contained in this form and information regarding the Applicant 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 Applicant may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information.

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

**Authorised Signature:**

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**Capacity in which Declaration is made:**

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**Date:**

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## REPRESENTATIONS, AUTHORITIES AND INDEMNITIES

1. I/We confirm that I/we have the capacity and am/are duly authorised to make this application and to make the representations and give the indemnities referred to in this form whether the investment is my/our own or is made on behalf of another person or entity. I/we acknowledge that shares in the Company are issued in the name(s) and address of the Applicant set out above in registered form. Proof of title is evidenced by reference to the register of the Company.
2. I/We, the undersigned, declare that I/we am/are over the age of 18, not a US Person as defined in the Prospectus, and that I/we am/are not acting on behalf of a US Person(s) or for the beneficial interest of a US Person(s), nor do I/we intend selling or transferring any shares which I/we may purchase to any person who is a US Person, and will promptly notify the Administrator if I/we should become a US person. I/We agree to substantiate the foregoing representation upon request to the satisfaction of the Company.
3. I/We warrant that I/we are/will not be in breach of the Prospectus, and/or any laws or regulations of any relevant jurisdiction. I/We indemnify the Company, Investment Manager, Depositary, Administrator and other Shareholders for any loss suffered by them as a result of me/us acquiring or holding Shares in the Company where, by virtue of my/our holding, I am/we are in breach of the laws of any competent jurisdiction.
4. I/We hereby confirm that the Administrator, the Investment Manager and the Company;
  - a) are instructed to accept and execute any instructions in respect of the shares and account opening to which this form relates given by me/us in written form, telephone or by facsimile.
  - b) are indemnified by me/us against any loss of any nature whatsoever arising to any of them as a result of them acting upon facsimile or telephone instructions.
  - c) may rely conclusively upon and shall incur no liability in respect of any action taken upon notice, consent, request, instruction or other instrument believed in good faith to be genuine or to be signed by properly authorised persons
  - d) should accept, subsequent applications in written form, by facsimile and/or (if permission and format is agreed in writing in advance) by electronic form.
5. I/We understand that the tax disclosures set forth in the Prospectus are of a general nature and may not cover the jurisdiction in which I am /we are subject to taxation and that the tax consequences of my/our purchase of shares depends on my/our individual circumstances. I/We acknowledge that I am/we are aware of the potential risks associated with this investment and where appropriate have sought professional advice on matters of taxation and such other consequences applicable to the investment.
6. I am not/We are not subscribing for shares on behalf of one or more (i) employee benefit plans ("ERISA Plans") subject to Title I of United States Employee Retirement Income Security Act of 1974, as amended ("ERISA"), (ii) retirement plans covering only self-employed individuals and individual retirement accounts or otherwise defined as a "plan" in Section 4975(e)(1) of the United States Internal Revenue Code of 1986, as amended (collectively "Qualified Plans"), or (iii) entities deemed to hold the assets of an ERISA Plan or Qualified Plan.
7. I/We hereby undertake to observe and be bound by the provisions of the Prospectus and the Articles of Association of the Company and apply to be entered in the register of shareholders as the registered holder/holders of the shares issued in relation to this application.
8. I/We hereby acknowledge that the Prospectus and KIID in issue for the relevant Class (and any other notice or other document required to be given to, delivered, served up or sent to a Shareholder ("Other Documents") may, at the discretion of the Directors, be provided by means of a website or by electronic delivery (which includes email delivery to the email address set out herein or as otherwise agreed with the Administrator from time to time) and that a paper copy will be provided free of charge on request. I/We agree that the Company has offered the choice of receipt of the Prospectus and relevant KIIDs by way of a website or by electronic delivery or in paper format and unless I request a paper copy, I/we agree that the Prospectus and relevant KIIDs may be provided by way of the website or electronic delivery. I/We further agree that I/we choose for the Prospectus and relevant KIIDs and any Other Documents to be provided to me/us by way of a website, I/we consent to receipt thereof by way of publication on the Investment Manager's website <http://heralduk.com/> or such other website address as may be notified to me/us from time to time. I/we further acknowledge that updated versions of the Prospectus and KIIDs and any Other Documents will be made available on the website <http://heralduk.com/>. I/We further acknowledge that the Company is required to provide the relevant KIID or KIIDs prior to each subsequent subscription for or conversion of Shares in the Fund and I/ we hereby agree that for each subsequent application for subscriptions and/or conversion of Shares in any Class, the relevant KIID will be provided to me/us via the above website unless a paper copy or Electronic Delivery is requested by me/us from the Investment Manager or Administrator.
9. I/We acknowledge that the Company, the Administrator acting on behalf of the Company and any delegate may request due diligence documentation in order to comply with all anti-money laundering and counter financing of terrorism requirements in force in Ireland which would include but are not limited to proof of identity of the Applicant and beneficial owner (where applicable), address and source of funds before processing applications, distributions and redemption requests. The Company and/or the Administrator shall be held harmless and indemnified against any loss occurring due to the failure to process this application. If such information has been requested and has not been provided by me/us within the timescales provided it will result in my/our account being blocked. I/we acknowledge that I /we may be classified as a non-compliant investor and that the Investment Manager and/or Company have the right to discontinue the business relationship with me/us upon my/our being classified as a non-compliant investor or a non-compliant legacy investor.
10. I/We shall provide the Company with any additional information and documentation which it may reasonably request from time to time in connection with tax or anti-money laundering and counter financing of terrorism or other similar requirements in order to substantiate any representations made by me/us or otherwise and I/we authorise the Company or its delegates to disclose such information relating to this application to such persons as they consider appropriate.
11. I/We acknowledge and agree that, where I/we fail to meet the Company's verification and identification policies in order to comply with all applicable anti-money laundering and counter financing of terrorism laws and regulations, the Administrator may block my/our account in respect of redemptions and distributions pending receipt of the outstanding documentation.
12. I/We hereby acknowledge that I/we have been provided with and have read and fully considered and understood the Prospectus and the relevant KIID in connection with this Application for shares in the Company and the most recent annual report and accounts of the Company and (if issued after such report and accounts) its most recent unaudited semi-annual report (as applicable) and that I/we have evaluated my/our investment in the Company in the light of my/our financial condition and resources. I/We confirm that I/we am/are aware of the risks involved in investing in the Company and that an inherent risk in this investment is the potential to lose all of my/our investment. I/We hereby further acknowledge that I/we am/are applying for shares on the basis of the Prospectus and the relevant KIID and acknowledge that it is subject to the provisions of the Articles of Association. I/we have not relied on any representations or statements made or information provided by or on behalf of the Company other than information contained in the Prospectus and the relevant KIID.

13. I/We hereby accept such lesser number of shares, if any, than that specified above in respect of which this application/transfer may be accepted.
14. (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(s) or the estate of the last remaining survivor. I/We acknowledge and agree that in the event of the death of one or more of us the Administrator will require further documentation in relation to any proposed change of name or authority to act in respect of the shares for which we hereby apply including without limitation a copy of the relevant death certificate, grant of probate or copy of a valid will.
15. In accordance with the provisions of the Data Protection Legislation (as Appendix 3), I/we acknowledge and are informed that personal data given in this form or otherwise provided in connection with an application to subscribe for Shares in the Company, on application or at any other time, including without limitation my/our name, age, contact details, bank account details, transactions and the invested amount, and any information regarding the dealing in Shares (subscription, conversion, redemption and transfer) (the "Personal Data"), will be collected, recorded, stored, adapted, transferred and processed, by electronic means or otherwise, by the Company as a "data controller" under the Data Protection Legislation, and as further described in the Company's Data Protection Notice, which is set out at Appendix 3 below and is otherwise available upon request. Please also see Appendix 2 entitled, Customer Information Notice – Common Reporting Standard that must be read by all investors.
16. I/We hereby represent that I/we and the persons we represent as agent or nominee or our beneficial owners or persons who control us or are controlled by us is/are not a prohibited country, territory, individual or entity listed on any EU Sanctions list, a foreign shell bank or a senior foreign political figure or an immediate family member or close associate of a senior foreign political figure and subscription monies are not directly or indirectly derived from activities that may contravene Irish or international laws and regulations, including anti-money laundering laws and regulations.
17. I/We agree to indemnify and hold harmless the Company, the Investment Manager, the Administrator, the Depositary, the Distributor and their respective directors, officers, employees, and agents against any loss, liability, cost or expense (including without limitation legal fees, taxes and interest) that may result directly or indirectly, from any breach of any representation, warranty, condition, covenant or agreement contained herein or in any other document delivered by me/us to the Company, the Investment Manager, the Administrator, the Depositary or Distributor. Each of the indemnified parties referred to in this undertaking is an intended third-party beneficiary of this undertaking, will not be responsible or liable for the authenticity of instructions received from us or any authorised person and may rely upon any instruction from any such person representing himself to be a duly authorised person reasonably believed to be genuine. In the case of delay or failure to provide satisfactory information, each of the Company or Administrator, may take such action (including declining to accept an application) as they think fit.
18. I/We have made arrangements for a payment to be made to the relevant bank account(s) specified above for subscriptions.
19. I/We acknowledge that the Company reserves the right to reject any application in whole or part without assigning any reason therefore.
20. Where I/we am/are acquiring the Shares for or on behalf of any person in my/our capacity as a sub- distributor of the Company, I/we certify that prior to accepting any order for the acquisition of Shares, I/we have ensured that the investor was provided with the current Prospectus and KIID for the relevant Share Class. Where permitted by applicable law, "provided" shall include informing the investor of the applicable website where the Prospectus and the KIID may be accessed, which is: [www.heralduk.com](http://www.heralduk.com).
21. I/We understand that the confirmations, representations, declarations, indemnities and warranties made or given herein are continuous and apply to all subsequent subscriptions of shares by me/us in the Company.
22. I/We understand and agree that in normal circumstances any redemption proceeds will only be paid to a bank account from which the subscription money has been remitted from and held in my/our name with a recognised financial institution. I/We acknowledge that if I/We request the Administrator to pay redemption proceeds to an account or bank the details of which differ from those held on file I/we understand that payment cannot be effected until such time as the relevant documentation as specified by the Administrator regarding the change is forwarded by me.
23. I/We acknowledge that the Company reserves the right to cancel without notice any contract for which payment has not been received by the relevant settlement date and to recover any losses incurred.
24. I/We understand that while an initial application will be actioned upon receipt of a fax I/we undertake to confirm this by forwarding an original copy of the completed application form used on initial subscription. I/We acknowledge that redemption proceeds may not be paid out until the original of the application form used on initial subscription together with all documentation required by the Company and the Administrator, including all documentation required for anti-money laundering purposes has been received by the Administrator.
25. I/We hereby acknowledge that any notice, information or document may be served by the Company on me/us in the manner specified from time to time in the Prospectus and, for the purposes of the Electronic Commerce Act 2000 as amended, if I have provided an email address or fax number to the Company or its delegate, consent to any such notice or document being sent to me/us by fax or electronically to the fax number or email address previously identified to the Company or its delegate which I/We acknowledge constitutes effective receipt by me/us of the relevant notice or document. I/We acknowledge that I am/we are not obliged to accept electronic communication and may at any time choose to revoke my/our agreement to receive communications by fax or electronically by notifying the Company in writing at the above address provided that my/our agreement to receive communications by fax or electronically shall remain in full force and effect pending receipt by the Company of written notice of such revocation.
26. I/We acknowledge the restrictions on dealing as disclosed in the Prospectus and the right of the Company to act at its discretion in order to protect the Company from market timing, excessive trading or other activity which it believes is harmful to the Company.
27. If any of the foregoing representation, warranties or covenants ceases to be true or if the Company and /or Administrator no longer reasonably believes that it has satisfactory evidence as to their truth, notwithstanding any other agreement to the contrary, the Company and/or Administrator may be obliged to freeze my/our investment, either by prohibiting additional investments, declining or suspending any redemption requests and/or segregating the assets constituting the investment in accordance with applicable regulations, or my/our investment may immediately be redeemed by the Company and the Company, and/or Administrator may also be required to report such action and disclose my/our identity to a relevant authority. In the event that the Company and/or Administrator is required to take any of the foregoing actions, I/we understand and agree that I/we shall have no claim against the Company, the Investment Manager, the Administrator and their respective affiliates, directors, officers, members, partners, employees, shareholders and agents from any damages as a result of any of the aforementioned actions.
28. I/We agree to provide representations to the Company at such times as the Company may request them; and to further provide certifications, documents or other evidence that the Company may reasonably require to substantiate such representations to the satisfaction of the Company.
29. I/We agree to notify the Company immediately if I/we become aware that any of the representations made are no longer accurate and complete in all respects; and I/we agree to tender to the Company for redemption all of my/our shares should I be requested to do so by the Company.
30. I/We acknowledge that all telephone calls with the Investment Manager, the Administrator or Depositary may be recorded and consent to such recording
31. I/We consent to the Company or Investment Manager sending information about other investment services to me/us by letter, telephone or other reasonable means of communication. I/we understand that I/we have a right not to receive such information.
32. I/We acknowledge that in respect of a fund which has invested in equity related securities, all or part of that fund's fee and

expenses may be charged to the capital of the fund and that this policy will have the effect of lowering the capital value of my/our investment.

33. I/We hereby authorise the Company and the Administrator to retain all documentation provided by me/us in relation to my/our investment in the fund for such period of time as may be required by Irish law, but for not less than five years after the period of investment has ended.
34. FATCA and the Common Reporting Standard ("CRS")  
I/We acknowledge that the Company intends to take such steps as may be required to satisfy any obligations imposed by (i) the Foreign Account Tax Compliance Act ("FATCA") or (ii) any provisions imposed under Irish law arising from the inter-governmental agreement between the Government of the United States of America and the Government of Ireland ("IGA") so as to ensure compliance or deemed compliance (as the case may be) with FATCA or the IGA from 1 July 2014.  
Furthermore, I/We hereby acknowledge that the Company intends to also take such steps as may be required to satisfy any obligations imposed by (i) the Standard for Automatic Exchange of Financial Account Information in Tax Matters ("the Standard") and, specifically, the Common Reporting Standard ("CRS") therein or (ii) any provisions imposed under Irish law arising from the Standard or any international law implementing the Standard (to include the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information or the EU Council Directive 2011/16/EU (as amended by Council Directive 2014/107/EU)) so as to ensure compliance or deemed compliance (as the case may be) with the Standard and the CRS therein from 1 January 2016. In order for the Company to comply with the above FATCA and CRS obligations, I/We agree to provide to the Company, Investment Manager and Administrator the necessary declarations, confirmations and/or classifications at such times as each of them may request and furthermore provide any supporting certificates or documents as each of them may reasonably require in connection with this investment by reason of FATCA or CRS, as described above, or otherwise. Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify

the Company, Investment Manager and Administrator immediately of any such change and further agree to immediately take such action as the Company, Investment Manager and Administrator may direct, including where appropriate, redemption of our Shares in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the Company, the Investment Manager, and the Administrator (as applicable)]. If relevant, I/we agree to notify the Administrator of any change to my/our tax residency status. I/we hereby also agree to indemnify and keep indemnified the Company, Investment Manager and Administrator against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly as a result of a failure to meet our obligations pursuant to this section or failure to provide such information which has been requested by the Investment Manager or Administrator and has not been provided by me/us, and from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to the Investment Manager or Administrator. I/We further acknowledge that a failure to comply with the foregoing obligations or failure to provide the necessary information required may result in the compulsory redemption of our entire holding in the Company, and that the Company and Depositary are authorized to hold back from redemption proceeds or other distributions to me/us such amount as is sufficient after the deduction of any redemption charges to discharge any such liability and I/we shall indemnify and keep indemnified the Company and Depositary against any loss suffered by them or other Shareholders in the Company in connection with any obligation or liability to so deduct, withhold or account. I/We confirm that we have accurately and correctly completed the relevant self-certification forms at the Sections entitled "Individual Self-Certification and Entity Self-Certification. I/We further confirm that if any information included in the self-certification form subsequently becomes inaccurate or incorrect, we will notify the Company, Investment Manager and Administrator immediately of any such change and agree to immediately take such action as the Company, Investment Manager and Administrator may direct, including where appropriate, redemption of our Shares.

## ANTI-MONEY LAUNDERING

We require detailed verification of each Applicant's and investor's identity for anti-money laundering purposes, in accordance with the Criminal Justice (Money Laundering & Terrorist Financing) Act 2010 -2018.

Please complete Appendix 1 which will also provide you with the minimum requirements for different types of Applicants. It is strongly recommended that you contact the Administrator for a full list of identification / verification documents before you send the instructions to place a subscription.

## SIGNATURE

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

I/We\* declare that I/ we have read and fully understand all terms, representations, and conditions in this form. (\* delete as applicable).

<b>Applicant Signature:</b>	
<b>Applicant Name:</b>	
<b>Capacity of Signatory</b> (if applicable)	
<b>Date:</b>	

<b>Applicant Signature:</b>	
<b>Applicant Name:</b>	
<b>Capacity of Signatory</b> (if applicable)	
<b>Date:</b>	

<b>Applicant Signature:</b>	
<b>Applicant Name:</b>	
<b>Capacity of Signatory</b> (if applicable)	
<b>Date:</b>	

<b>Applicant Signature:</b>	
<b>Applicant Name:</b>	
<b>Capacity of Signatory</b> (if applicable)	
<b>Date:</b>	

### IMPORTANT:

To be valid, Application Forms must be executed under a seal or signed by the duly authorised signatories. A copy of the authorised signatories list together with sample signatures and details of any signing protocol must accompany this Application Form. If this Application Form is signed under a power of attorney such power of attorney or a copy thereof must accompany it. The right is reserved to reject any Application Form in whole or in part or to seek such further information as the Company may require to satisfy itself in regard to the identity and legal capacity of any Applicant.

## APPENDIX 1: ANTI-MONEY LAUNDERING REQUIREMENTS

Due diligence documentary requirements in accordance with The Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010 – 2018 are set out below. **Please complete Part I and provide the applicable documents listed in Part II.**

Additional documentation may be requested by the Administrator irrespective of the country in which the Applicant is domiciled. Where any change in circumstances occurs, which causes any of the information provided in this form, to be incorrect, please contact the Administrator immediately.

The Administrator is required to carry out ongoing monitoring to confirm that information previously provided remains valid and correct, hence, the Administrator reserves the right to request updated and, in some cases, further documentation if deemed necessary.

### DUE DILIGENCE - GENERAL INFORMATION

<b>Equivalent Jurisdictions (i.e. jurisdictions where a presumption of comparability with Ireland may be made)</b>
Australia, Austria, Belgium, Brazil, Bulgaria, Canada, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Guernsey, Hong Kong, Hungary, Iceland, Ireland, Isle of Man, Italy, Japan, Jersey, Lithuania, Luxembourg, Malta, Netherlands (including Aruba), Norway, Poland, Portugal, Republic of Korea, Romania, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, United Kingdom (including Gibraltar).
<b>Deemed High Risk Countries (risk ratings are subject to change, please contact the Administrator)</b>
Afghanistan, Albania, Angola, Azerbaijan, Bahamas, Belarus, Belize, Benin, Bolivia, Bosnia and Herzegovina, Burma (Myanmar), Burundi, Cambodia, Cape Verde, Central African Republic, Chad, China, Colombia, Congo Democratic Republic, Congo Republic, Costa Rica, Cuba, Iran, Cyprus, Democratic People's Republic of Korea (North Korea), Democratic People's Republic of Korea (North Korea), Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ghana, Guatemala, Guinea, Guinea Bissau, Haiti, Honduras, India, Iran, Democratic People's Republic of Korea (North Korea), Iraq, Ivory Coast (Cote d'Ivoire), Jamaica, Jordan, Kazakhstan, Kyrgyzstan, Laos, Latvia, Lebanon, Liberia, Libya, Liechtenstein, Macau, Maldives, Marshall Islands, Mauritania, Mexico, Moldova, Monaco, Montenegro, Morocco, Mozambique, Myanmar (Burma), Namibia, Nicaragua, Nigeria, Pakistan, Palau, Palestinian Territories, Panama, Peru, Russia, Saint Kitts and Nevis, Saudi Arabia, Senegal, Serbia, Sierra Leone, Somalia, South Sudan, Sudan, Swaziland, Syria, Tajikistan, Tanzania, Tunisia, Turkey, Turkish Cypriot Administered Cyprus, Turkmenistan, Ukraine, United Arab Emirates, Uzbekistan, Venezuela, Vietnam, Yemen & Zimbabwe
<b>Certification of Documents</b>
<p>Certified copies of personal identification documents and corporate documentation are required for certain identified investors including but not limited to Investors in High Risk Countries (as defined above) and PEP's (Politically Exposed Persons).</p> <p>Certification means that there is an original signature on the document from a suitable person that can be independently verified. Suitable persons include:</p> <ul style="list-style-type: none"> <li>• An authorised signatory of a Regulated Financial Institution or Credit Institution.</li> <li>• An authorised signatory of a Financial Adviser.</li> <li>• A Justice of the Peace.</li> <li>• A Notary Public or Practising Solicitor.</li> <li>• A Practising Chartered or Certified Public Accountant.</li> <li>• A person authorised to sign on behalf of an Embassy or a Consul.</li> <li>• A practicing Barrister</li> </ul> <p>Certification of each document should include:</p> <ul style="list-style-type: none"> <li>• A signed statement confirming that this document is a true and accurate copy of the original document as seen by the person certifying the document.</li> <li>• The name (in block capitals), occupation and contact details (address, telephone number and email address) of the person certifying the document, as a true copy of the original document.</li> <li>• The date of certification of the document, as a true copy of the original document.</li> </ul> <p>Note 1: Where the document, being certified as a true copy of the original document, contains a photograph, the person certifying the document as a true copy should also confirm that this a true likeness of the person named in the document.</p> <p>Note 2: The document being provided as a true and accurate copy of the original document must include a wet ink signature of the person certifying the document as a true and accurate copy of the original document (i.e. no scanned or photocopied</p>

copies of the document being certified as a true copy of the original document, can be accepted).

Note 3: For multiple page documents, the certifier should sign or initial each page of the copy and confirm on the first or last page of the document the actual number of pages in the document.

Note 4: Where available, the statement of certification as a true copy of the sighted original should be accompanied by the professional stamp or seal of the certifier.

Note 5: When certifying documents as true copies, the certifier should not be a close family member of or have any apparent or potential conflicts of interest with, the investor.

#### **English Translations**

Where due diligence documents are provided in a language other than English, the prospective investor should, at the same time, provide a relevant extract translated by an independent source confirming also the adequacy of the foreign language documents.

#### **Accepted Due Diligence Documentation**

Outlined below is guidance on the documentation which the Administrator will require when undertaking due diligence to establish the identity of an investor and verify same to the extent warranted by risk.

The Company & Administrator hereby reserves the right to request such further information and/or documentation from investors as is necessary from time to time to satisfy Irish regulatory requirements.

##### Examples of Photographic Identity Documentation

- Current passport.
- Current driving license.
- Current national identity card.
- Social welfare/revenue card or any identity document with photographic identity issued by a government department.

##### Examples of Proof of Address

- Bank statements/credit card statements.
- Utility bill.
- Household/motor insurance certificate and renewal notices.
- Correspondence from local authorities.
- Correspondence from the revenue commissioners or equivalent.
- Correspondence from any government body.
- Driving license which confirms the address provided it has not also been used to satisfy the photographic identity requirement above.
- Pay slip or salary advice dated within the previous 6 months.
- Confirmation of address from a lawyer or financial institution.

Note: All documentation must reflect the current residential address and must be dated within the previous 3 months other than in the case of an official document known to be issued only or typically at fixed intervals of more than 3 months, in which case such document may be accepted during that period, to a maximum of 12 months (e.g. correspondence from local authorities).

##### Letter of Assurance

Please contact the Administrator for a template letter of assurance if required.

Note: Investors are required to notify the Company & the Administrator of any changes to the AML information which was previously provided (e.g. changes in directors/controllers or beneficial owners).

**Part I - ALL INVESTORS**

**All investors please complete this section.**

**Investor Type**

Please tick investor type below; (Please refer to Part II which indicates the AML documents required for your investor type):

- |   |                          |                                   |                          |
|---|--------------------------|-----------------------------------|--------------------------|
| Private/ Unlisted Company                 | <input type="checkbox"/> | Charities                         | <input type="checkbox"/> |
| Partnership                               | <input type="checkbox"/> | Trusts/ Foundations               | <input type="checkbox"/> |
| Listed Company                            | <input type="checkbox"/> | Collective Investment Scheme/Fund | <input type="checkbox"/> |
| Subsidiary of a Listed Company            | <input type="checkbox"/> | School, college or university     | <input type="checkbox"/> |
| Regulated Credit or Financial Institution | <input type="checkbox"/> | Pension Schemes                   | <input type="checkbox"/> |
| Nominee Company                           | <input type="checkbox"/> | Trade Unions                      | <input type="checkbox"/> |
| Government Body or Public Authority       | <input type="checkbox"/> | Church                            | <input type="checkbox"/> |
| Limited Liability Company                 | <input type="checkbox"/> | Club or Society                   | <input type="checkbox"/> |
|   |                          | Other-Please specify: _____       | <input type="checkbox"/> |

Occupation / Business Activity \_\_\_\_\_

**Politically Exposed Person ('PEP')**

If any beneficial owner is a Politically Exposed Person, please check the box

A Politically Exposed Person ('PEP') means an individual (or family member or close associate of such individual) who is, or has, at any time in the preceding 12 months, been entrusted with a prominent public function.

**Ultimate Beneficial Owner**

Please complete the section below relevant to your entity type. Non-completion could delay acceptance of subscription.

Ultimate beneficial owners are individuals who directly or indirectly hold ownership of 25% or more of the shares or voting rights in an entity, or otherwise exercise control of the entity ("Ultimate Beneficial Owners").

**Corporate Entities** - Ultimate Beneficial Owners are individuals who directly or indirectly hold ownership of 25% or more of the shares or voting rights in an entity, or otherwise exercise control of the entity.

In cases where shareholder(s) are entities with 25% or more ownership or control, please provide the details of Individual(s) who hold beneficial ownership of 25% or more. For Trusts or similar arrangements, Ultimate Beneficial Owners include the beneficiaries, the settlor, the trustee(s) and the protector (if any). The beneficiaries are the individuals benefiting from the trust or similar legal arrangement. For Trusts or similar arrangements, where the beneficiaries have not yet been determined, the class of persons in whose main interest the trust or similar legal arrangement has been set up should be stated (please provide an additional document/ information as required):

- Name \_\_\_\_\_
- Address \_\_\_\_\_
- Nationality \_\_\_\_\_
- Date of Birth \_\_\_\_\_
- % Ownership \_\_\_\_\_

Please use additional sheets if needed.

Note: If there is/are no Individual(s) with a beneficial interest of 25% or more (either directly or indirectly) of the shares or voting rights of the entity, or anyone that otherwise exercises control of the entity (where applicable), please check this box.

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

Signature 1 \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_

Signature 2 \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_



**Related Person Detail**

Full names of all Related Persons:

- Related Persons means any person authorised to act on behalf of the investor
- In the case of a company, Related Persons means the directors.
- In the case of a Partnership, Related Persons means the partners.
- In the case of a limited liability company (LLC), Related Persons means the managing members.
- In the case of a trust, foundation or similar legal arrangement, Related Persons means the trustees.
- In the case of a charity/government body/ university/ school/ college/ club/ society, Related Persons means the authorising officers/ board members/ officials.

- Name \_\_\_\_\_

- Address \_\_\_\_\_

- Nationality \_\_\_\_\_

- Date of Birth \_\_\_\_\_

- Name \_\_\_\_\_

- Address \_\_\_\_\_

- Nationality \_\_\_\_\_

- Date of Birth \_\_\_\_\_

Please use additional sheets if needed.

## Part II – DUE DILIGENCE REQUIREMENTS PER INVESTOR TYPE

Please provide the following information relevant to your investor type:

### REGULATED CREDIT OR FINANCIAL INSTITUTION

**Where the applicant is a Regulated Credit or Financial Institution from one of the above referenced Equivalent Jurisdictions:**

1. Please provide proof of regulation.

Where the applicant is a Regulated Credit or Financial Institution but is not regulated in an Equivalent Country please provide the following confirmations/documentation:

1. Full name of the company
2. Registered number of the company
3. Registered legal address and principal business address of the company
4. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
5. Identify and verify any beneficial owner beneficially entitled to 25% or more of the share capital, profit or voting rights or otherwise exercises control over the management of the entity. Where the beneficial owner is deemed high risk, the identity should be verified in line with its legal form.

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an Organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).

6. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify any beneficial owner of the investment.

7. One or more of the following:

- Extract from the relevant company registry providing details of the company; and/or
- Copy of the certificate of incorporation or equivalent of the company; and/or
- Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
- Copy of the latest audited financial statements of the company.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required**

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% of the share capital, profit or voting rights or otherwise exercise control over the management of the company.
9. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner of the investment

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

### NOMINEE COMPANY

**Where the applicant is a Regulated Nominee Company of a Credit or Financial Institution from one of the above referenced Equivalent Jurisdictions:**

1. Please provide proof of regulation.

**Where the applicant is an Unregulated Nominee Company of a Regulated Credit or Financial Institution from one of the above referenced Equivalent Jurisdictions please provide the following:**

1. Letter of Assurance from the Regulated Credit or Financial Institution.
2. Proof of regulation for the Regulated Credit or Financial Institution.

or

**Please provide the following confirmations/documentation**

1. Full name of the Nominee Company.
2. Registered number of the Nominee Company.
3. Registered legal address and principal business address of the Nominee Company.
4. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
5. Proof of regulation for the Regulated Parent Company.
6. Identify and verify any beneficial owner of the investment through the Nominee Company.

7. One or more of the following:
- Extract from the relevant company registry providing details of the Nominee company; and/or
  - Copy of the certificate of incorporation or equivalent of the Nominee Company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the Nominee Company; and/or
  - Copy of the latest audited financial statements of the Nominee Company.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% of the share capital, profit or voting rights or otherwise exercises control over the management of the company.

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

#### **LISTED COMPANY**

1. Please provide proof of listing on a Recognised Exchange

**Where the applicant is not a Listed Company on a Recognised Exchange please provide the following confirmations/documentation:**

1. Proof of listing of the company.
2. Full name of the company.
3. Registered number of the company.
4. Registered legal and principal business address of the company.
5. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
6. Identify and verify any beneficial owner beneficially entitled to 25% or more of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where the beneficial owner is deemed high risk the identity should be verified in line with its legal form.

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an Organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).

7. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify any beneficial owner of the investment.
8. One or more of the following:
  - Extract from the relevant company registry providing details of the company; and/or
  - Copy of the certificate of incorporation or equivalent of the company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
  - Copy of the latest audited financial statements of the company.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

9. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% of the share capital, profit or voting rights or otherwise exercise control over the management of the company
10. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner of the investment.

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

## SUBSIDIARY OF A LISTED COMPANY

1. Please provide proof of listing of the parent company on a Recognised Exchange

**Where the parent company is not a Listed Company on a Recognised Exchange please provide the following confirmations/documentation:**

1. Full name of the subsidiary company.
2. Registered number of the subsidiary company.
3. Registered legal and principal business address of the subsidiary company.
4. Details of directors of the company and verify the identity of two directors, or where applicable, one director and one authorised signatory.
5. Identify and verify any beneficial owner beneficially entitled to 25% or more of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where the beneficial owner is deemed high risk the identity should be verified in line with its legal form. Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organization chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).
6. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify any beneficial owner of the investment.
7. One or more of the following:
  - Extract from the relevant company registry providing details of the company; and/or
  - Copy of the certificate of incorporation or equivalent of the company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
  - Copy of the latest audited financial statements of the company.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% of the share capital, profit or voting rights or otherwise exercise control over the management of the company.
9. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) identify and verify the identity of any beneficial owner of the investment.

**Where the applicant is domiciled in a high-risk jurisdiction, documentation should be certified as true copies of the original**

## GOVERNMENT / PUBLIC BODY

**Where the applicant is a Government Body or Public Authority in Ireland:**

1. Please provide background information sourced from a reliable source (e.g. copy of the legal instrument establishing the government body/public authority).

**Where the applicant is not a Government Body or Public Authority in Ireland, please provide the following confirmations/documentation:**

1. Full name of the government body or public authority.
2. Nature and status of the government body or public authority.
3. Registered legal address of the government body or public authority.
4. Details of the home state of the public authority and details of the nature of its relationship with the public authority.
5. Evidence of ownership of the public authority.
6. Names of the main officials of the government body or public authority.
7. Where the country is deemed medium risk by Northern Trust identify and verify the identity of two officials or, where applicable, one official and one authorised signatory.
8. Appropriate background information on the government body or public authority.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

9. Photographic identity document and proof of address for 2 officials of the government body or public authority.
10. Certified copy of the audited financial statements of the government body or public authority.

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

## PENSION SCHEME

**Where the applicant is an Employee/Superannuation or similar scheme in one of the Equivalent Jurisdictions please provide the following confirmations from the trustees of the scheme:**

1. Confirmation that the Employee/Superannuation (or similar scheme) provides for retirement benefits to employees.
2. Confirmation that contributions of the Employee/Superannuation scheme are made by deduction from wages.
3. Confirmation that the rules of the Employee/ Superannuation scheme do not permit a member's interest under the scheme to be re-assigned.

**Where the applicant is not an Employee/Superannuation or similar scheme in one of the Equivalent Jurisdictions please provide the following confirmations/documentation:**

1. Full name of the pension scheme.
2. Registered legal address of the pension scheme.
3. One of the following:
  - Confirmation of registration of the pension scheme (as appropriate) from the relevant tax authorities or pensions board.Or
  - Identity of the controllers (trustees/ directors/ governors /board members or equivalent) of the scheme, Constitutional/Formation Document (e.g. Trust Deed) & appropriate background information e.g. via internet search.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

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

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

## COLLECTIVE INVESTMENT SCHEME

1. Please provide proof of listing on a regulated financial market.

**Where the applicant is a Collective Investment Scheme regulated as a designated person from one of the Equivalent Jurisdictions:**

1. Please provide proof of regulation (if relevant).

**Where the Collective Investment Scheme ('CIS') is not either listed on a regulated financial market (as above) or regulated as a designated person in one of the Equivalent Jurisdictions please provide the following confirmations/documentation:**

1. Full name of the CIS.
2. Registered address of the CIS.
3. Prospectus or equivalent of the CIS.
4. Name and address of the promoter of the CIS.
5. Name and address of the administrator of the CIS.
6. Name and address of the entity carrying out due diligence on the investors in the CIS and confirmation that this entity is regulated for AML purposes.
7. Names of any investors (Beneficial Owners) who own more than 25% of the share capital of the CIS.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

8. Identify and verify the identity of any investors (beneficial owners) in the CIS who own more than 10% of the share capital, profit or voting rights or otherwise exercise control over the management of the entity; **or** Receive written confirmation from the entity carrying out AML/CTF controls similar to that requested from a regulated third party undertaking due diligence.

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

## PRIVATE AND UNLISTED COMPANY

**Where the applicant is a Private Company/Company not listed on a recognised exchange please provide the following confirmations/documentation:**

1. Full name of the Company.
2. Registered number of the Company.
3. Registered legal address and principal business address of the Company.
4. Details of the directors of the Company.
5. Photographic identity document and proof of address for 2 directors or one director and one authorised signatory of the company.
6. Identify and verify any beneficial owner beneficially entitled to 25% or more of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where the beneficial owner is deemed high risk, the identity should be verified in line with its legal form.

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an Organisation chart signed by an authorised signatory or shareholder register or other company documentation etc. reflecting the ownership and control structure).

7. One or more of the following:
  - Extract from the relevant company registry providing details of the Company; and/or
  - Copy of the certificate of incorporation or equivalent of the Company; and/or
  - Copy of the Memorandum and Articles of Association or equivalent of the Company; and/or
  - Copy of the latest audited financial statements of the Company.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

8. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% of the share capital, profit or voting rights or otherwise exercise control over the management of the company.

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

## LIMITED LIABILITY COMPANY

**Where the applicant is a Limited Liability Company (LLC) please provide the following confirmations/ documentation :**

1. Full name of the LLC.
2. Registered legal address and principal business address of the LLC.
3. Identify all managing members
4. Verify the identity of at least two managing members or, where applicable, one managing member and one authorised signatory.
5. Identify and verify any member beneficially entitled to 25% or more of the entity's share capital or otherwise exercise control over the management of the entity.

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an Organisation chart signed by an authorised signatory or shareholder register or other company documentation etc.).

6. Constitutional document for the LLC (e.g. certificate of incorporation).
7. Operating agreement for the LLC

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

8. Identify and verify the identity of any member beneficially entitled to more than 10% of the entity's share capital or otherwise exercise control over the management of the entity.

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

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

9. Identify and verify the identity of any beneficial owner beneficially entitled to more than 10% of the share capital, profit or voting rights or otherwise exercise control over the management of the company.

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

## PARTNERSHIP

1. Full name of the Partnership.
2. Registered legal address and principal business address of the Partnership.
3. Identify all partners (where practical)
4. Verify the identity of all partners who own 25% or more of the partnership capital, profit or voting rights or otherwise exercise control over the management of the Partnership Fund.
5. Verify the identity of the general partner and a second partner (or in the absence of same an authorised signatory).

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register or other company documentation etc.).

6. Constitutional document for the Partnership (e.g. Partnership Agreement).

**Where the applicant is not a Partnership Fund or located in one of the high-risk jurisdictions, the following documentation should also be provided:**

7. Identify and verify the identity of at least two partners or, where applicable, one partner and one authorised signatory.
8. Identify and verify the identity of any partners who own more than 10% of the partnership capital, profit or voting rights or otherwise exercise control over the management of the Partnership.

Note: Where the Beneficial Owner is a corporate entity, the Administrator requires details of the ultimate Beneficial Owners (this can be demonstrated through an organisation chart signed by an authorised signatory or shareholder register confirming the identity of the ultimate Beneficial Owner).

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

## TRUST OR FOUNDATION

**Where the applicants are Regulated Trustees investing on behalf of a Trust or Foundation or similar entity, please provide the following confirmations/documentation (only applicable for Trustees not located in a high-risk jurisdiction):**

1. Full name of trust or foundation.
2. Registered address and country of establishment of trust or foundation.
3. Legal form of the trust or foundation.
4. Trust deed or constitutional document equivalent of the trust or foundation etc. by reference to an appropriate register.
5. Confirmation of the nature/purpose of the trust or foundation.
6. Identify all Trustees and verify the identity of at least two trustees where applicable.
7. Identify the settlor/founder and verify the settlor/founder where practicable.
8. Identify and verify the protector.
9. Identify the class of beneficiary or any beneficiary beneficially entitled to 25% or more of the trust or foundation's assets. (Verification of the class of beneficiary will only be required where payment is made directly to the beneficiary)
10. Identify and verify the identity of the beneficiaries who hold 25% or more of the beneficial interest where practicable.

Note: Where the beneficial owner is a corporate entity, the Administrator requires details of ultimate beneficial owners (this can be demonstrated through an Organisation chart signed by an authorised signatory or shareholder register or other company documentation etc.).

**Where the applicants are not Regulated Trustees investing on behalf of a Trust or Foundation, or where the applicant is domiciled in a high-risk jurisdiction the following confirmations/ documentation should also be provided:**

11. Identify and verify the identity of any partners who own more than 10% of the partnership capital, profit or voting rights or otherwise exercise control over the management of the Partnership.
12. Verify the identity of all trustees (i.e. in accordance with their legal structure or for each individual)
13. Confirmation of the funding of a foundation.

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

## CHARITY

**Where the applicant is a registered Charity please provide the following confirmations/documentation:**

1. Nature/purpose of the charity
2. Nature and source of funding of the charity
3. Registered legal address of the charity & principal business address of the charity.
4. Names of all trustees/directors (or equivalent) of the charity.
5. Identify and verify the identity of the company secretary or equivalent or, where applicable, verify the identity of one of the trustees.
6. (If a charitable trust), details of the settlor of the charitable trust.

7. Names or classes of persons who stand to benefit from the objects of the charity.
8. Complete a check of a relevant charities register or source confirmation of the registration of the charity with the relevant tax authorities (e.g. UK Charities Commission/HMRC/Guidestar).

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

**Where the applicant is not a registered Charity or where the applicant is domiciled in a high-risk jurisdiction please provide the following confirmations/documentation:**

9. Certified copies of the audited financial statements.
10. Certified constitutional/ formation document of the charity.
11. Identify and verify the identity of the beneficiaries (where ascertainable) of the charity.
12. Identify and verify the settlor, where applicable.

**Note: Where the applicant is not a registered Charity, documentation provided should be certified as true copies of the original documentation.**

#### **CLUB OR SOCIETY**

**Where the applicant is a Club or Society please provide the following confirmations/documentation:**

1. Full name of the Club/Society.
2. Registered legal address and principal business address of the Club/Society.
3. Confirmation of the legal status of the Club/Society.
4. Nature/Purpose including the nature of funding of the club/society.
5. Confirmation of the legal status of the club/society.
6. Constitutional/Formation Document (e.g. Trust Deed) and/or copy of audited financial statements (if available) or complete a check of a relevant register (i.e. FCA or the Mutual Public Register in the UK).
7. List of officers of the club/society.
8. Verify the identity of two officers of the Club/Society authorised to operation on behalf of the club/society or, where applicable, one officer and one authorised signatory.

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

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

9. Audited financial statements for the Club/Society.
10. Identify and verify the identity of all persons who own or control over 10% of the entity's share capital, profit or voting rights.
11. Confirmation of the funding of the club or society.

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

#### **SCHOOL, COLLEGE OR UNIVERSITY**

**Where the applicant is a School, College or University please provide the following confirmations/ documentation:**

1. Full name of the School, College or University.
2. Registered legal address and principal business address of the School, College or University.
3. Background information on the School, College or University and confirmation of the legal status of the School, College or University.
4. Confirmation of the nature/purpose of the School, College or University with details of how the School, College or University is funded.
5. Obtain names of main officials of the school etc.
6. Identify and verify the identity of at least two officials or, where applicable, one official and one authorised signatory.
7. Details of ownership of the entity. In particular, confirmation if in public ownership or independent. Where independently owned, identify and verify all persons who own or control 25% or more of the entity's share capital, profit or voting rights.
8. Identify and verify the settlor, where applicable.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

9. Identify and verify the identity of all persons who own or control over 10% of the entity's share capital, profit or voting rights.

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

1. Audited financial statements for the Club/Society.
2. Identify and verify the identity of all persons who own or control over 10% of the entity's share capital, profit or voting rights.
3. Confirmation of the funding of the club or society.

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



## **TRADE UNIONS**

**Where the applicant is a Trade Union please provide the following confirmations/documentation:**

1. Full name of the Trade Union.
2. Registered legal address and principal business address of the Trade Union.
3. Establish whether the trade union is registered or otherwise listed by a controlling body for regulatory or oversight purposes (e.g. Congress of Trade Unions).
4. Consider the legal form of the trade union, its stated purpose, aims and objectives using information from documents supplied for the trade union and through internet searches.
5. Deed or equivalent establishing the existence of the trade union (for example its constitution, bye-laws, rules).
6. Identify all persons and their functions who are empowered to make the investment on behalf of the trade union (president, secretary, treasurer and other senior committee members).

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

## **CHURCH**

**Where the applicant is a Church please provide the following confirmations/documentation:**

1. Full name of the Church.
2. Registered legal address and principal business address of the Church.
3. Confirmation of the nature/purpose of the Church with details of how the Church is funded.
4. Confirmation of a relevant church register or a copy of the revenue approval for the church;
5. Names of all trustees/directors (or equivalent) of the church.
6. Identify and verify the identity of the church secretary or equivalent or, where applicable, verify the identity of one of the trustees.
7. Names or classes of persons who stand to benefit from the objects of the church (where ascertainable).
8. Identify and verify the settlor where applicable.
9. Where there is a named individual beneficiary with a 25% interest or more, the beneficiary will need to be verified.

**Where the applicant is domiciled in a high-risk jurisdiction, the following is also required:**

10. Audited financial statements for the Church.
11. Identify and verify the beneficiaries (where ascertainable)
12. Identify and verify the settlor where applicable.

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

## APPENDIX 2: CUSTOMER INFORMATION NOTICE – COMMON REPORTING STANDARD

The Company intends to take such steps as may be required to satisfy any obligations imposed by (i) the Standard for Automatic Exchange of Financial Account Information in Tax Matters (“**the Standard**”) and, specifically, the Common Reporting Standard (“**CRS**”) therein or (ii) any provisions imposed under Irish law arising from the Standard or any international law implementing the Standard (to include the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information or the EU Council Directive 2011/16/EU (as amended by Council Directive 2014/107/EU)) so as to ensure compliance or deemed compliance (as the case may be) with the Standard and the CRS therein from 1 January 2016.

The Company is obliged under Section 891F of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to that section to collect certain information about each Applicant’s tax arrangements.

Please note that in certain circumstances the Company may be legally obliged to share this information and other financial information with respect to an Applicant’s interests in the Company with the Irish Revenue Commissioners. In turn, and to the extent the account has been identified as a Reportable Account, the Irish Revenue Commissioners will exchange this information with the country of residence of the Reportable Person(s) in respect of that Reportable Account.

In particular, the following information will be reported by the Company to the Irish Revenue Commissioners in respect of each Reportable Account maintained by the Company;

- The name, address, jurisdiction of residence, tax identification number and date and place of birth, in the case of an individual, of each Reportable Person that is an Applicant of the account and, in the case of any Entity that is an Applicant and that, after application of the due diligence procedures consistent with CRS is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, jurisdiction of residence and tax identification number of the Entity and the name, address, jurisdiction of residence, TIN and date and place of birth of each such Reportable Person.
- The account number (or functional equivalent in the absence of an account number);
- The account balance or value as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;
- The total gross amount paid or credited to the Applicant with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Applicant during the calendar year or other appropriate reporting period.

Please note that in certain limited circumstances it may not be necessary to report the tax identification number and date of birth of a Reportable Person.

In addition to the above, the Irish Revenue Commissioners and Irish Data Protection Commissioner have confirmed that Irish Financial Institutions (such as the Company) may adopt the “wider approach” for CRS. This allows the Company to collect data relating to the country of residence and the tax identification number from all non-Irish resident Applicants.

The Company can send this data to the Irish Revenue Commissioners who will determine whether the country of origin is a Participating Jurisdiction for CRS purposes and, if so, exchange data with them. Revenue will delete any data for non-Participating Jurisdictions.

The Irish Revenue Commissioners and the Irish Data Protection Commissioner have confirmed that this wider approach can be undertaken for a set 2-3-year period pending the resolution of the final CRS list of Participating Jurisdictions.

Applicants can obtain more information on the Company’s tax reporting obligations on the website of the Irish Revenue Commissioners (which is available at <http://www.revenue.ie/en/business/aeoi/index.html>) or the following link in the case of CRS only:  
<http://www.oecd.org/tax/automatic-exchange/>.

All capitalised terms in this Appendix, unless otherwise defined above, shall have the same meaning as they have in the Standard.

## APPENDIX 3: DATA PROTECTION NOTICE

In accordance with the General Data Protection Regulation (679/2016/EU) (the “**GDPR**”) and applicable Irish data protection legislation<sup>1</sup> (collectively, “**Data Protection Legislation**”), Herald Investment Fund plc (the “**Fund**”), being a data controller, must provide you with information on how the personal data that you provide as part of your subscription to shares in the Fund will be processed by the Fund, its service providers and delegates and their duly authorised agents and any of their respective related, associated or affiliated companies.

As a consequence of your investment, the Fund acting as a data controller may itself (or through third parties including but not limited to Northern Trust International Fund Administration Services (Ireland) Limited (the “**Administrator**”), Northern Trust Fiduciary Services (Ireland) Limited (the “**Depositary**”), Herald Investment Management Limited in its capacity as investment manager of the Fund (the “**Investment Manager**”) and any distributor or sub-distributors that may be appointed from time to time (collectively the “**Distributor**”), and their duly authorised agents, employees, delegates or sub-contractors and any of their respective related, associated or affiliated companies (together the “**Service Providers**”) process your personal information or that of your directors, officers, employees, intermediaries and/or beneficial owners. Save where otherwise expressly provided, any reference in this Data Protection Notice to “you” or “your” in the context of processing personal data of corporate data subjects shall be understood to mean and relate to the personal data of directors, officers, employees, intermediaries and/or beneficial owners of the data subject as the context may require.

When processing your personal information, there may also be times where the Administrator will act as an independent data controller in respect of your personal information. For the avoidance of doubt, the Administrator will not at any time be acting as a joint controller with the Fund.

In this regard, please note the following:

### **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 holdings in the Fund will be collected, stored, disclosed, used and otherwise processed by the Service Providers on behalf of the Fund for the purposes outlined in the table below.

<b>Processing Activity by or on behalf of the Fund</b>	<b>Legal Basis for Processing</b>
To facilitate account opening, management and administration of your holdings in the Fund and any related account on an ongoing basis.	Performance of the contract between the Fund and you, including without limitation the processing of subscription, redemption, conversion, transfer and additional subscription requests, and the payment of distributions.
In order to carry out ongoing anti-money laundering checks and related actions considered appropriate for 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.	Compliance with a legal obligation imposed on the Fund relating to the processing in the public interest or pursuing the legitimate interests of the Fund in accordance with the Fund’s anti-money laundering procedures.
To disclose tax related information to tax authorities.	Compliance with a legal obligation to which the Fund is subject.
To monitor and record calls and electronic communications: (i) for processing verification of instructions; (ii) for investigation and fraud prevention; (iii) for crime detection, prevention, investigation and prosecution; (iv) to enforce or defend the Fund and/or its affiliates’ rights, itself or through third parties to whom it delegates such responsibilities or rights.	Compliance with a legal obligation to which the Fund is subject or pursuing the legitimate interests of the Fund in relation to such matters or where the processing is in the public interest.
To disclose information to other third parties, such as the service providers of the Fund, auditors, regulatory authorities and technology providers.	Compliance with any legal obligation to which the Fund or the Administrator is subject or pursuing the legitimate interests of the Fund.
To monitor and record calls for quality, business analysis, training and related purposes.	Pursuing the legitimate interests of the Fund or the Administrator to improve their service delivery.

<sup>1</sup> The Irish Data Protection Acts 1988 to 2018, the General Data Protection Regulation (Regulation (EU) 2016/679), the EU ePrivacy Directive 2002/58/EC (as amended) and any relevant transposition of, or successor or replacement to, those laws (including, when it comes into force, the successor to the ePrivacy Directive)

To update and maintain records and carry out fee calculations.

Compliance with a legal obligation to which the Fund or the Administrator is subject or pursuing the legitimate interests of the Fund in relation to such matters or where the processing is in the public interest.

### Undertaking in Connection with Other Parties

By providing personal data to the Fund, you undertake that you are authorised to disclose to the Fund relevant information applicable to: (i) the beneficial owner of the investment; (ii) your directors and authorised signatories; and (iii) persons that own, directly or indirectly, an interest in the Fund. In this respect you confirm that you have provided these persons with all the information required under applicable data protection law, notably regarding their data protection rights, and received from these persons their authorisation for the processing and transfer of their personal data to the Fund and the Service Providers, as applicable.

### Disclosures to Third Parties / International Transfer of Data

The Fund may disclose your personal information as follows:

- to the Service Providers;
- to competent authorities (including tax authorities), courts and bodies as required by law.

In any case where the Fund shares your personal information with a third-party data controller (including, as appropriate, the Administrator and its affiliates), the use by that third party of your personal information will be subject to the third party's own privacy policies which are available on request.

The disclosure of personal information to the third parties set out above may involve the transfer of data to the USA and other jurisdictions outside the European Economic Area ("EEA") in accordance with the requirements of the General Data Protection Regulation. Such countries may not have the same data protection laws as your jurisdiction. The Fund has authorised the Administrator as its agent to put in place standard contractual clauses within the meaning of the Data Protection Legislation (the "**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 Fund.

### Data Retention Period

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

The Fund and the Administrator will use reasonable efforts to keep your personal information up to date. However, you will need to notify the Fund and the Administrator without delay in the event of any change in your personal circumstances, so that the Fund and the Administrator can keep the personal information up to date.

### Your data protection rights

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

- (i) You have a right receive detailed information on the processing of your personal data.
- (ii) You have a right of access to, and the right to amend and rectify any inaccuracies in, your personal data.
- (iii) 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 Fund infringes the Data Protection Legislation.
- (iv) You have a right to be forgotten (right of erasure of personal data).
- (v) You have a right to restrict, or object to, processing.
- (vi) You have a right to data portability.
- (vii) You have a right to object to automated decision making, including profiling.

Where you wish to exercise any of your data protection rights against the Fund, please contact the Fund via the details provided below under "Contact Us".

The Fund or its Service Providers will respond to your request to exercise any of your rights under the Data Protection Legislation in writing, as soon as practicable and in any event in accordance with the provisions of the Data Protection Legislation. The Fund or its Service Provider may request proof of identification to verify your request.

#### **Failure to provide personal data**

As outlined in the section titled "**Purposes of Processing and Legal Basis for Processing**", the provision of personal data by you is required for the Fund and the Administrator to manage and administer your holdings in the Fund and so that the Fund and the Administrator can comply with the legal, regulatory and tax requirements referenced above. Where you fail to provide such personal data in order to facilitate the Fund and/or the Administrator in complying with their respective anti-money laundering/counter terrorist financing or other legal requirements, in certain circumstances, the Fund and/or the Administrator may be prohibited from making a redemption or any applicable dividend payments to you and/or may be required to discontinue the business relationship with you by compulsorily redeeming your shareholding in the Fund.

#### **Contact us**

If you have any questions about the Fund's use of your personal information, please contact the Fund at [aj@heralduk.com](mailto:aj@heralduk.com) or Alwine Jones, Herald Investment Management Ltd, 10-11 Charterhouse Square, London EC1M 6EE.