

## Non-US Person Application Form\*

- RUBRICS GLOBAL CREDIT UCITS FUND, RUBRICS GLOBAL FIXED INCOME UCITS FUND, RUBRICS EMERGING MARKETS FIXED INCOME UCITS FUND, RUBRICS INDIA FIXED INCOME UCITS FUND, Q RUBRICS INDIA FIXED INCOME UCITS FUND (the “Sub-Funds”)
- RUBRICS GLOBAL UCITS FUNDS PLC (the “Fund”)

Applicants must read the Fund’s Prospectus (including the relevant Sub-Fund Supplement) and the relevant Key Investor Information Document before completing this application form (“Application Form”). Defined terms used in this Application Form shall have the same meaning as in the Prospectus.

### A. APPLICATION

Please see the Application Procedure set out on page S-3. Once complete, please send the Application Form to:

Rubrics Global UCITS Funds plc  
 C/O BNY Mellon Fund Services (Ireland) Designated Activity Company  
 Transfer Agency,  
 BNY Mellon,  
 Wexford Business Park,  
 Rochestown, Drinagh,  
 Wexford, Y35 VY03,  
 Ireland  
 Telephone +353 21 4380099 / Fax +353 1 8290841  
 Email\*\*: bnyirl.cork.ta@bnymellon.com

#### DETAILS OF APPLICANT(S)

##### **First Applicant**

Name

Registered Address\*\*\*

Correspondence Address\*\*\*\*

Telephone Number

Fax Number

E-mail

Country of Residence

Tax Identification Number

Date of Birth (Individuals only)

Rubrics Identifier Code (if applicable)

##### **Second Applicant (for Joint Applicants)**

Name

Registered Address\*\*\*

Correspondence Address\*\*\*\*

Telephone Number

Fax Number

E-mail

Country of Residence

Tax Identification Number

Date of Birth (Individuals only)

\* U.S. Persons must complete the Application Form for U.S. Persons available from BNY Mellon Fund Services (Ireland) Designated Activity Company (the “Administrator”).

\*\* The email address is being provided for informational purposes only. Applications are not accepted via email.

\*\*\* This address should be the address of the registered holder e.g. the nominee’s address if Shares are held by a nominee. In the case of individual applicants in their own name this address will appear on the Share Register and should therefore be a residential address. The Applicant will be required to provide proof of this address (see Appendix 3 hereto). PO Boxes or ‘care of’ addresses should not be provided for the purpose of a registered address but may be used as a correspondence address.

\*\*\*\* Please complete the section if correspondence is to be sent to a different address to that set out above. If a separate correspondence address is being provided by a company, this must be in addition to the provision of details of the company’s registered address.

**DETAILS OF FINANCIAL ADVISOR (IF APPLICABLE)**

Company Name	Key Contact
Correspondence Address	Telephone Number
	Fax Number
	E-mail
Rubrics Identifier Code (if applicable)	
Date	
Signature (s)	

**PLEASE COMPLETE THE BELOW SECTION SHOULD YOU REQUIRE COPIES OF ALL CORRESPONDENCE TO BE ISSUED TO ADDITIONAL PARTIES.**

**Contact Name** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**Correspondence Address** \_\_\_\_\_  
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\_\_\_\_\_  
**Fax** \_\_\_\_\_  
**E-mail** \_\_\_\_\_

**Contact Name** \_\_\_\_\_  
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**Correspondence Address** \_\_\_\_\_  
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**Fax** \_\_\_\_\_  
**E-mail** \_\_\_\_\_

**Contact Name** \_\_\_\_\_  
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**Correspondence Address** \_\_\_\_\_  
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**Fax** \_\_\_\_\_  
**E-mail** \_\_\_\_\_

Please note that by providing an Email address and / or Fax numbers, you are electing to receive Dealing Confirmations and Account Statements via fax and / or email to the above details and copies will not be issued by post (regular mail) unless you request this in writing.

**IMPORTANT – APPLICATION PROCEDURE**

The Application Form must be completed in full and the original signed Application Form together with all supporting original or certified original documentation in relation to money laundering prevention checks (“AML documentation”) (see requirements set out in Appendix 3 hereto) must be submitted to the Administrator. The Application Form may be submitted by facsimile or electronically\*\* without a requirement to submit original documentation provided an original signed Application Form and AML documentation has been previously received by the Administrator. In the case of initial applications submitted by facsimile or electronically, the original Application Form and AML documentation must follow promptly. Applications are not accepted by email.

**The completed Application Form must be received by the Administrator no later than 11.00 a.m. (Irish time) on the relevant Valuation Day.**

**Subscription monies must be received by electronic funds transfer by the Administrator in the full amount on or before 5.00 p.m. (Irish Time) on the fourth Business Day following the relevant Subscription Day (i.e. T+4).**

If this Application Form and/or subscription monies are not received by the above deadlines, the application will be held over to the following Subscription Day and Shares will then be issued at the relevant Subscription Price on that Subscription Day. Interest may be charged to the Applicant or the allotment may be cancelled in the event that subscription monies have not been received in full by such time.

No redemption payment may be made from a holding until the original Application Form and all original or certified original AML documentation has been received by the Administrator. Redemptions will not be processed on non cleared/verified accounts. Redemption request forms are available on request from the Administrator. Amendments to a Shareholder’s registration details and payment instructions will only be accepted following receipt of original documentation which has been signed by the relevant authorised signatories.

The Bank Instruction Letter in Appendix 1 hereto must be completed for the purposes of paying subscription monies. A copy of the Bank Instruction Letter should be faxed to the Administrator.

Once completed applications have been received by the Administrator, they are irrevocable. The Administrator will issue a written confirmation on behalf of the Fund to successful Applicants as soon as possible confirming acceptance of their application, and upon issue of the Shares, will issue a written confirmation of ownership.

*\*\* Electronic dealing is only available to Applicants accessing applying for Shares through a platform. Please contact the Administrator for more details on this facility, if applicable.*



**Electronic funds transfer instruction for settlement of redemption/ distribution\* monies:**

Redemption payments will be paid in the currency of the Share Class in which investment is made.

Currency Class  
(Select One) USD EUR GBP CHF

Intermediary Bank Name  
and City/ Address \_\_\_\_\_

Intermediary Bank BIC Code \_\_\_\_\_

Beneficiary Bank Name and  
City/ Address \_\_\_\_\_

Beneficiary Account Name \_\_\_\_\_

Beneficiary Bank BIC Code \_\_\_\_\_

Beneficiary Account Number \_\_\_\_\_

Beneficiary IBAN Number \_\_\_\_\_

**Note:** Redemption proceeds will only be paid by electronic funds transfer to a bank account in the name of the registered Applicant(s). No third party bank details will be accepted.

In the event the Applicant requires payment of redemption proceeds to an account other than that specified above, an original request signed by the appropriate authorised signatories must be provided in writing to the Administrator.

**\*Distributions:** Accumulating and distributing Shares are available for investment as identified in the Sub-Fund Supplements to the Prospectus. All income or capital gains attributable to the accumulating Share Classes will be reinvested in accordance with the investment objectives and investment policies of the relevant Sub-Fund. Distributing Share Classes will pay out dividends. Details of the distribution policy of the distributing Share Classes is set out in the relevant Sub-Fund Supplement to the Prospectus.

If you are applying for Shares in a distributing Share Class and wish to elect to automatically reinvest dividends for additional Shares (subject to satisfaction of any Minimum Transaction Amount) in the relevant distributing Share Class please tick:

If you are applying for Shares in a distributing Share Class please note that fees (including investment management fees) and/or expenses may be charged to the capital of the respective distributing Share Class. This will have the effect of lowering the capital value of your investment in the relevant distributing Share Class and you may not receive back the full amount invested.

**B. KEY INVESTOR INFORMATION DOCUMENT DECLARATION**

1. I/We\* hereby acknowledge that I/we\* have been offered the choice of receiving the Prospectus and Key Investor Information Document ("KIID") on paper or in electronic form by means of a website and hereby specifically consent to receiving the KIID in electronic form by way of accessing the latest version of the document online at <http://www.rubricsam.com> (or such other website address as may be notified to me/us from time to time).

I/We\* hereby represent that I/we\* have regular access to the internet. The KIID will be available in <http://www.rubricsam.com> and I/we\* hereby confirm that I/we\* have also been notified electronically of this website address and the place on the website where the KIID can be accessed.

I/We\* hereby acknowledge that I/we\* have received or accessed by electronic means the KIID. I/We\* hereby also confirm that I/we\* will access the relevant KIID by electronic means before making any subsequent and/or future subscriptions for Shares in any share class and/or Sub-Fund.

**C. GENERAL DECLARATIONS**

1. I/We\* confirm that I am/we are\* 18 years of age or over (natural persons only). I/we\* have the capacity and authority to make the investment pursuant to this Application Form whether this investment is in my/our\* name or is made on behalf of another person or institution. I/We\* am/are\* duly organised, validly existing and in good standing under the laws of the jurisdiction in which I am/we are\* organised and I/we\* have the power and authority to enter into and perform my/our\* obligations under this Application Form.

2. I/We\* hereby acknowledge that I/we\* have received and read the current Prospectus relating to the Fund, the Supplement relating to the relevant Sub-Fund, the KIID relating to the relevant Class and that this application is made on the terms of the Prospectus, the Supplement, the KIID and subject to the Memorandum and Articles of Association of the Fund. I/We\* acknowledge that the Fund reserves the right to reject any application in whole or in part.

3. I/We\* irrevocably apply for such number of Shares (including fractions) at a price determined in accordance with the Prospectus as may be purchased with the amount subscribed (net of any subscription fee charged). I/We hereby undertake and agree to accept any number of Shares in respect of which this application may be accepted. I/We acknowledge that the Fund reserves the right to reject any application in whole or in part and to restrict or prevent the ownership of shares by any person, firm or corporation in the circumstances outlined in the Prospectus.

4. I/We\* agree that the issue and allotment to me/us\* of the Shares is subject to the provisions of the Prospectus, the

Supplement and the KIID, that subscription for Shares will be governed and construed in accordance with Irish law and I/we\* confirm that by subscribing for Shares, I/we\* are not relying on any information or representation other than such as may be contained in the Prospectus, the Supplement, the KIID and the most recent annual or semi annual report (if available) thereto.

5. I/We\* hereby certify that I/we\* am/are\* not a US Person<sup>1</sup> and that the Shares hereby applied for are not being acquired directly or indirectly by or on behalf of, or for the account of, a US Person<sup>2</sup>. I/We\* further confirm that I/we\* will notify the Administrator in the event that I/we\* become a US Person or hold the Shares on behalf of, or for the account or benefit of, a US Person.
6. I/We\* confirm that I/we\* am/are not a “benefit plan investor”<sup>3</sup> and am/are\* not investing on behalf of a “benefit plan investor”.\*(Benefit plan investors should contact the Administrator.)
7. I/We\* hereby declare that I/we\* am/are\* not an Exempt Irish Investor. Each Applicant (other than an Exempt Irish Investor) must complete the Declaration set out in Appendix 2 below. (If you are an Exempt Irish Investor, you should request an Exempt Irish Investor Declaration from the Administrator.)
8. I/We\* hereby warrant that I/we\* have the knowledge, expertise and experience in financial matters to evaluate the risks of investing in the Fund, am/are\* aware of the risks inherent in investing in the assets in which the Fund will invest and the method by which these assets will be held and/or traded, and can bear the loss of my/our\* entire investment in the Fund.
9. I/We\* hereby declare that the Shares are not being acquired and will not be held in violation of any applicable laws.
10. I/We\* agree not to duplicate or to furnish particulars of the Prospectus, or to divulge any of its contents, to any person other than my/our\* investment, legal or tax advisors (who may use the information contained in the Prospectus solely for purposes relating to my/our\* investment in the Fund).

<sup>1</sup> A “US Person” means a person other than a “Non-US Person” as defined in Appendix 5.

<sup>2</sup> Applicants who are unable to make this certification MUST contact the Administrator to obtain a copy of the US Persons Application Form.

<sup>3</sup> The term “benefit plan investor” refers to (i) any “employee benefit plan” as defined in the Employee Retirement Income Security Act of 1974, as amended (“ERISA”), regardless of whether it is subject to ERISA, (ii) any “plan” as defined in section 4975 of the Internal Revenue Code of 1986, as amended (the “Code”), regardless of whether it is subject to Section 4975 of the Code, and (iii) any entity deemed for any purpose of ERISA or Section 4975 of the Code to hold assets of any such employee benefit plan or plan due to investments made in such entity by such employee benefit plans and plans. Benefit plan investors include, but are not limited to, corporate pension and profit sharing plans, “simplified employee pension plans,” KEOGH plans for self-employed individuals (including partners), individual retirement accounts, medical benefit plans, life insurance plans, church plans, governmental plans, foreign plans, bank commingled trust funds or insurance company separate accounts, for such plans and accounts, and, under certain circumstances, all or a portion of the general account of an insurance company.

11. I/We\* hereby confirm that I/we\* shall be deemed to make, on a continuing basis, each of the statements contained herein unless I/we\* notify you to the contrary in relation to any Shares I/we\* may hold or obtain at any time.
12. I/We\* hereby agree to indemnify and hold harmless the Fund, the Manager, the Directors, the Investment Manager, the Administrator, the Depositary or their authorised agents or delegates and the Shareholders against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result, directly or indirectly, from any misrepresentation or breach of any warranty, condition, covenant or agreement contained herein or in any other document delivered by the undersigned to the Fund.
13. I/We\* am/are able to bear the economic risk of an investment in the Shares, including, without limitation, the risk of loss of all or a part of my/our investment and the potential difficulties in selling or transferring my/our Shares for an indefinite period of time. I/We\* do not have an overall commitment to investments which are not readily marketable that is disproportionate to my/our net worth, and my/our investment in the Shares will not cause such overall commitment to be excessive.
14. I/We\* hereby undertake to pay cleared monies in respect of my/our Shares on or before 5.00p.m. (Irish Time) on the fourth Business Day following the relevant Subscription Day (i.e. T+4), unless otherwise agreed by the Directors. I/We\* acknowledge that my/our application is irrevocable on receipt regardless of the timing of receipt of cleared monies. I/We\* agree to indemnify each of the Administrator, the Depositary, the Investment Manager and the Manager and agree to keep each of them indemnified against any loss of any nature whatsoever arising to any of them owing to the late or non-receipt of cleared monies. I/We\* hereby acknowledge that my/our Shares may be cancelled or that interest may be charged to me/us in accordance with the Prospectus and Articles of Association if cleared monies are not received within the above timeframes.
15. In respect of joint applicants only, I/we\* direct that on the death of one of us the Shares for which we hereby apply be held in the name of and to the order of the survivor or survivors of us or the executor or administrator of the last of such survivor or survivors.
16. I/We\* hereby agree to indemnify the Fund, the Manager and the Administrator and agree to keep each of them indemnified against any loss of any nature whatsoever arising to each of them as a result of any of them acting on facsimile instructions. The Fund, the Manager, the Directors and the Administrator may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instructions or other instrument believed, in good faith, to be genuine or to be signed by properly authorised persons

17. I/We acknowledge that I/we have been made aware of and have read the Data Privacy Statement which provides an outline of my/our data protection rights and the Fund's data protection obligations as they relate to my/our investment in the Fund, and which is set out at Appendix 10 to this Application Form.
18. I/We hereby acknowledge that it is our responsibility to check the accuracy of information provided in any confirmation of ownership, any valuation statements and other reports (collectively "contract notes") issued by the Administrator on behalf of the Sub-Fund. It will be assumed that we have received contract notes and that the details contained therein are correct unless we contact the Administrator within 24 hours of the date of issue. The Fund and the Sub-Fund's liability and the Administrator's ability to change contract notes will be restricted after this time, however, the Administrator, the Fund and the Manager reserve the right to correct errors at any time and will endeavour to ensure errors are corrected.
19. This Application Form and any or all non-contractual obligations arising in connection with it shall be governed by and construed in accordance with Irish Law. Each party hereto submits to the jurisdiction of the Irish courts; and to the fullest extent permissible all disputes will be governed by Irish law. With respect to any suit, action or proceedings relating to any dispute arising out of or in connection with this Application Form (including any non-contractual obligations arising out of or in connection with it) ("Proceedings"), each party and the irrevocably: (a) submits to the jurisdiction of the Irish courts; (b) waives any objection which it may have at any time to the laying of venue of any Proceedings brought in any such court, waives any claim that such Proceedings have been brought in an inconvenient forum and further waives the right to object, with respect to such Proceedings, that such court does not have any jurisdiction over such party; and (c) agrees, to the extent permitted by Irish law, that the bringing of Proceedings in any one or more jurisdictions will not preclude the bringing of Proceedings in any other jurisdiction.

**D. FOREIGN ACCOUNT TAX COMPLIANCE ACT AND THE COMMON REPORTING STANDARDS**

1. I/We acknowledge that the Fund 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.
2. Furthermore, I/We hereby acknowledge that the Fund 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.

3. In order for the Fund to comply with the above FATCA and CRS obligations, I/We agree to provide to the Fund, the Manager, the Investment Manager and the 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 Fund, the Manager, the Investment Manager and the Administrator of any such change and further agree to immediately take such action as the Fund, the Manager, the Investment Manager and the 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 Fund, the Manager, the Investment Manager and the Administrator. If relevant, I/we agree to notify the Fund, the Manager, the Investment Manager and the Administrator (as applicable) of any change to my/our tax residency status. I/we hereby also agree to indemnify and keep indemnified the Fund, the Manager, the Investment Manager and the 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 Fund, the Manager, the Investment Manager and the 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 Fund, the Manager, the Investment Manager and the 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 Fund and that the Fund and the Depository 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 Fund and the Depository etc against any loss suffered by them or other Shareholders in the Fund in connection with any obligation or liability to so deduct, withhold or account.
4. I/We confirm that we have accurately and correctly completed the relevant self-certification form included at Appendix 8 and

Appendix 9. I/We further confirm that if any information included in the self-certification form subsequently becomes inaccurate or incorrect we will notify the Fund, the Manager, the Investment Manager and the Administrator immediately of any such change and agree to immediately take such action as the Fund, the Manager, the Investment Manager and the Administrator may direct, including where appropriate, redemption of our Shares.

5. I/We agree to waive any provision of any privacy, banking secrecy or other law or regulation of any jurisdiction and/or the terms of any confidentiality agreement, arrangement or understanding that would, absent such a waiver, prevent the Fund's compliance with the FATCA and CRS requirements.
6. I/We hereby acknowledge that I/we should consult our own tax advisers about the applicability of FATCA, CRS and any other reporting requirements with respect to the our own situation.

**E. INDIAN TAXATION DECLARATIONS (applicable to the Rubrics India Fixed Income UCITS Fund and Q Rubrics India Fixed Income UCITS Fund only)**

1. If I/We\* am/are not a resident of India, or, if I/we\* do not have an Indian source income or income received in India, I/we\* acknowledge that Indian taxation legislation as may be applicable to non-Indian investors is in a state of flux following the implementation of the Indian Finance Act, 2012 ("FA") which introduced amendments to the Indian Income Tax Act ("ITA") with retrospective effect from 1st April, 1962.
2. I/We\* acknowledge that while no definitive guidance has yet been issued by the Indian Income Tax Department, the FA may be interpreted to mean that the capital gain income earned by me/us in the Sub-Fund on redemption of my/our\* Shares could be treated as income earned by me/us in India and accordingly be subject to Indian taxation.
3. I/We\* acknowledge that the Sub-Fund is awaiting a policy circular from the Indian Income Tax Department on the interpretation of the amendments to the ITA with respect to non-Indian persons. I/We\* acknowledge that the Sub-Fund will not withhold any taxes at the time of my/our\* redemption until such time as the policy circular has been issued by the Indian Tax Department and clarity has been obtained.
4. I/We\* hereby agree to indemnify and hold harmless the Sub-Fund, the Fund, the Manager, the Directors, the Investment Manager, the Administrator, the Depository or their authorised agents or delegates and the Shareholders against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) with respect to my/our\* pro rata share of any Indian tax liability which may arise as a result of the amendments to the ITA. I/We\* hereby agree to repay the Sub-Fund my/our\* pro rata share of any applicable Indian taxation. I/We\* hereby acknowledge that the Sub-Fund will only withhold

from my/our\* redemption proceeds, the pro rata share of any applicable Indian tax liability.

**F. ANTI-MONEY LAUNDERING DECLARATIONS**

5. I/We\* acknowledge that measures aimed at the prevention of money laundering may require verification of my/our\* identity. I/We\* acknowledge that Shares will not be issued until such time as the Administrator has received and is satisfied with all the information and documentation requested to verify my/our\* identity, address and source of funds. I/We\* acknowledge that the Directors, the Manager and the Administrator shall be held harmless against any loss arising as a result of a failure to process my/our\* application for Shares if such information and documentation as has been requested by the Directors, the Manager or the Administrator has not been provided by me/us\*.
6. I/We\* acknowledge that the Fund, the Manager or the Administrator on its behalf also reserves the right to refuse to make any redemption payment or distribution to a Shareholder otherwise than to the account from which the corresponding subscription funds were paid if any of the Directors of the Fund, the Manager or the Administrator suspects or is advised that the payment of any redemption or distribution moneys to such Shareholder might result in a breach or violation of any applicable anti-money laundering or other laws or regulations by any person in any relevant jurisdiction, or such refusal is considered necessary or appropriate to ensure the compliance by the Fund, its Directors, the Manager or the Administrator with any such laws or regulations in any relevant jurisdiction.
7. I/We\* understand and agree that the Fund prohibits the investment of funds by any persons or entities that are acting, directly or indirectly, (i) in contravention of any applicable laws and regulations, including anti-money laundering regulations or conventions, (ii) on behalf of terrorists or terrorist organisations, including those persons or entities that are included on the List of Specially Designated Nationals and Blocked Persons maintained by the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"), as such list may be amended from time to time, (iii) for a senior foreign political figure,<sup>4</sup> any member of a senior foreign political figure's immediate family<sup>5</sup> or any close associate of a senior foreign political figure,<sup>6</sup> (iv) for a person or entity resident in or whose subscription funds are transferred from or

<sup>4</sup> A "senior foreign political figure" is defined as a senior official in the executive, legislative, administrative, military or judicial branches of a foreign government (whether elected or not), a senior official of a major foreign political party, or a senior executive of a foreign government-owned corporation. In addition, a "senior foreign political figure" includes any corporation, business or other entity that has been formed by, or for the benefit of, a senior foreign political figure.

<sup>5</sup> "Immediate family" of a senior foreign political figure typically includes the figure's parents, siblings, spouse, children and in-laws.

<sup>6</sup> A "close associate" of a senior foreign political figure is a person who is widely and publicly known to maintain an unusually close relationship with the senior foreign political figure, and includes a person who is in a position to conduct substantial domestic and international financial transactions on behalf of the senior foreign political figure.



through a jurisdiction identified as non-cooperative by the Financial Action Task Force or (v) for a foreign shell bank (such persons or entities in (i) - (v) are collectively referred to as "Prohibited Persons").

8. I/We\* represent, warrant and covenant that: (i) I/we\* am/are\* not, nor is any person or entity controlling, controlled by or under common control with me/us, a Prohibited Person, and (ii) to the extent I/we\* have any beneficial owners: (a) I/we\* have carried out thorough due diligence to establish the identities of such beneficial owners, (b) based on such due diligence, I/we\* reasonably believe that no such beneficial owners are Prohibited Persons, (c) I/we\* hold the evidence of such identities and status and will maintain all such evidence for at least five years from the date of my/our\* complete redemption from the Fund, (d) I/we\* will make available such information and any additional information that the Fund may require upon request, and (e) I/we\* agree that the declarations made in this Section are made by me/us\* on behalf of and with respect to both me/us\* and all beneficial owners.
9. If any of the foregoing representations, warranties or covenants ceases to be true or if the Fund no longer reasonably believes that it has satisfactory evidence as to their truth, notwithstanding any other agreement to the contrary, the Fund may be obligated 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 Fund, and the Fund may also be required to report such action and to disclose my/our\* identity to OFAC or other authority. In the event that the Fund is required to take any of the foregoing actions, I/we\* understand and agree that I/we\* shall have no claim against the Fund, the Manager, the Investment Manager, the Administrator and their respective affiliates, directors, members, partners, shareholders, officers, employees and agents for any form of damages as a result of any of the aforementioned actions.
10. The Administrator may request from the Applicant such additional information to enable the Administrator to determine the Applicant's compliance with applicable regulatory requirements or the Applicant's anti-money laundering verification status and the Applicant shall provide to the Administrator from time to time such information as may reasonably be requested. The Applicant agrees to notify the Administrator promptly if there is any change with respect to any of the foregoing information, declarations or the representations and to provide the Administrator with such further information as the Administrator may reasonably require.
11. Any change, addition or deletion to those details provided on the original Application Form must be submitted in writing, signed by the appropriate authorised signatories. The amendment will only be effected on receipt of original documentation by the Administrator.

**Please refer to APPENDIX 3 which outlines the anti-money laundering documentation requirements.**

**G. MINIMUM DISCLOSURE DOCUMENT DECLARATION**  
(Applicable to South African investors only)

1. I/We\* hereby acknowledge that I/we\* have been offered the choice of receiving the Minimum Disclosure Document ("MDD") on paper or in electronic form by means of a website and hereby specifically consent to receiving the MDD in electronic form by way of accessing the latest version of the document online at <http://www.rubricsam.com> (or such other website address as may be notified to me/us from time to time).
2. I/We\* hereby represent that I/we\* have regular access to the internet. The MDD will be available in <http://www.rubricsam.com> and I/we\* hereby confirm that I/we\* have also been notified electronically of this website address and the place on the website where the MDD can be accessed.
3. I/We\* hereby acknowledge that I/we\* have received or accessed by electronic means the MDD. I/We\* hereby also confirm that I/we\* will access the relevant MDD by electronic means before making any subsequent and/or future subscriptions for Shares in any share class and/or Sub-Fund.

**H. ELECTRONIC DELIVERY OF ACCOUNT INFORMATION**

1. I/we agree and provide our consent to have the Fund, the Manager and the Administrator electronically deliver Account Communications. "Account Communications" means all current and future account statements; Fund documents (including the Prospectus and all supplements and amendments thereto); notices (including privacy notices); letters to Shareholders; annual audited financial statements; regulatory communications and other information, documents, data and records regarding our investment in the Fund. Electronic communication by the Fund, the Manager and the Administrator includes e-mail delivery as well as electronically making available to the Shareholder Account Communications on the Investment Manager's website ([www.rubricsam.com](http://www.rubricsam.com)). It is our affirmative obligation to notify the Fund in writing if our e-mail address changes.
2. I/we may revoke or restrict our consent to electronic delivery of Account Communications at any time by notifying the Fund, in writing, of our intention to do so.
3. The Fund, the Manager and the Administrator will not be liable for any interception of Account Communications. I/we note that no additional charge for electronic delivery will be

assessed, but I/we may incur charges from our Internet service provider or other Internet access provider. In addition, there are risks, such as systems outages, that are associated with electronic delivery.

4. I/we hereby agree that the Administrator and its directors, officers, employees and agents shall be fully indemnified and shall not be liable to us or to any Shareholders in the Fund for any loss, damage, expense (including without limitation, legal counsel and professional fees and other costs and expenses incurred in connection with the defence of any claim, action or proceedings) occasioned by act or omission of the Administrator and its directors, officers and employees in connection with the electronic delivery of Account Communications other than as a result of the negligence, wilful default or fraud of the Administrator in the performance of its duties as Administrator of the Fund.
5. I/we hereby agree that the Administrator and its respective directors, officers, employees and agents shall be fully indemnified and shall not be liable to us or to any Shareholders in the Fund for any loss, damage, expense (including without limitation, legal counsel and professional fees and other costs and expenses incurred in connection with the defence of any claim, action or proceedings) occasioned by act or omission of the Administrator and its directors, officers and employees in connection with any transactions sent and received by way of facsimile or other electronic medium.

#### **I. UMBRELLA CASH ACCOUNTS**

1. I/we acknowledge that the Fund operates a number of cash accounts in different currencies in its name into which (i) subscription monies received from investors who have subscribed for Shares are deposited and held until Shares are issued as of the relevant Subscription Day; and (ii) redemption monies due to investors who have redeemed Shares are deposited and held until paid to the relevant investors; and (iii) dividend payments owing to Shareholders are deposited and held until paid to such Shareholders (hereinafter referred to as "Umbrella Cash Account(s)"). We acknowledge that all subscriptions, redemptions and dividends payable to or from a Sub-Fund are channeled and managed through the Umbrella Cash Accounts.
2. I/we acknowledge that my / our subscription monies/ redemption monies / dividend monies will be paid into the Umbrella Cash Account, that such monies will be treated as an asset of the relevant Sub-Fund and I/we will not benefit from the application of any investor money protection rules (i.e. the monies will not be held on trust as investor monies for me/us) and that I/we will be an unsecured creditor of the relevant Sub-Fund (i) with respect to the amount subscribed for Shares and held in the Umbrella Cash Account until such Shares are issued to me/us as of the relevant Subscription Day or (ii) with respect to the redemption/dividend amount to be paid and held in the Umbrella Cash Account until such amount is paid to me/us (whichever is applicable).

3. I/we acknowledge that in accordance with applicable anti money-laundering and terrorist financing requirements (the "AML Requirements), redemption monies or dividend payments shall not be paid on un-verified accounts. In the event that I/we fail to submit the necessary documentation requested by the Fund or its delegate as required under the AML Requirements, redemption monies or dividend monies will be held in an Umbrella Cash Account and shall remain an asset of the relevant Sub-Fund and I/we will not benefit from the application of any investor money protection rules (i.e. the redemption monies/dividend monies will not be held on trust for me/us). In such circumstances, I/we acknowledge that I/we will be unsecured creditors of the relevant Sub-Fund in respect of such redemption monies or dividend payments until such time as the relevant documentation required by the Fund has been received to its satisfaction and the redemption monies/dividend payments have been paid to me/us.
4. I/we acknowledge that the following risks arise in relation to the operation of the Umbrella Cash Account:-
  - a. in the event that subscription monies received and held in an Umbrella Cash Account are lost (to include in the event of the insolvency of the bank with which such monies are held) prior to the issue of Shares to the relevant investor as of the relevant Subscription Day, the Fund on behalf of the Sub-Fund may be obliged to make good any losses suffered by the investor (in its capacity as a general creditor of the Sub-Fund), in which case such loss will need to be discharged out of the assets of the relevant Sub-Fund and therefore will represent a diminution in the net asset value per share for existing Shareholders of the relevant Sub-Fund;
  - b. in the event that redemption or dividend monies held in an Umbrella Cash Account are lost (to include in the event of the insolvency of the bank with which such monies are held) prior to payment to the relevant investor/ Shareholder, the Fund on behalf of the Sub-Fund may be obliged to make good any losses suffered by the investor/ Shareholder (in its capacity as a general creditor of the Sub-Fund), in which case such loss will need to be discharged out of the assets of the relevant Sub-Fund and therefore will represent a diminution in the net asset value per Share for existing Shareholders of the relevant Sub-Fund;
  - c. in the event of an insolvency of the relevant Sub-Fund or the Fund, there is no guarantee that the Sub-Fund or the Fund will have sufficient funds to pay unsecured creditors in full. Investors who have forwarded subscription monies in advance of a Subscription Day and which are held in the Umbrella Cash Account and investors /Shareholders due redemption / dividend monies which are held in the Umbrella Cash Account will rank equally with all other unsecured creditors of the relevant Sub-Fund and will be entitled to a pro-rata

share of monies which are made available to all unsecured creditors by the insolvency practitioner. Therefore, in such circumstances, the investor subscribing for Shares may not recover all monies originally paid into the Umbrella Cash Account in relation to the application for Shares and the redeeming investor entitled to redemption monies and the Shareholder entitled to a dividend payment may not recover all monies originally paid into the Umbrella Cash Account for onward transmission to that investor/Shareholder;

- d. in addition, investors should note that in the event of the insolvency of another Sub-Fund of the Fund, recovery of any amounts to which a relevant Sub-Fund is entitled, but which may have been used by such other insolvent Sub-Fund as a result of the operation of the Umbrella Cash Account(s) will be subject to the principles of Irish trust law and the terms of the operational procedures for the Umbrella Cash Accounts. There may be delays in effecting and/or disputes as to the recovery of such amounts, and the insolvent Sub-Fund may have insufficient funds to repay the amounts due to the relevant Sub-Fund.

- 5. In the event that Shares are allotted / issued notwithstanding that cleared funds have not been received within the usual time limits by the Fund as set out in the Prospectus, I/we acknowledge that the Fund may cancel the allotment / issue of my / our Shares and I/we will be liable to pay to the Fund interest at such rate as may be determined by the Directors from time to time and/or other losses, charges or expenses suffered or incurred by the Fund as a result of late payment or non-payment by me/us of subscription monies.

**J. SIGNATURES**

To be valid, the Application Form must be signed by each Applicant. In the case of a partnership/firm applications should be signed by all the partners/proprietors. In the case of a corporation, applications should be executed under seal or signed by a duly authorised signatory provided that a certified copy of the authority authorising the signatory and an authenticated list of signatories accompanies the application. Authorised signatory lists should be completed on headed paper where the entities name is clearly identified (Please note, the applicant may be asked to provide corresponding empowering documents). If this application is signed under power of attorney, such power of attorney or a duly certified copy thereof must accompany this Application Form.

**I/We\* hereby confirm and acknowledge that I/we\* have read and understood this Application Form and that my/our\* application for Shares is made subject to and on the basis of the declarations and representations herein.**

**First Applicant**

**Print Name**

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**Signature**

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**Title**

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**Date**

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**Second Applicant (for Joint Applicants)**

**Print Name**

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**Signature**

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**Title**

---

**Date**

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**APPENDIX 1**

**BANK INSTRUCTION LETTER**

To: The Manager

Name of Bank

Address

Branch Number/Sort Code

Dear Sir,

To the debit of my/our account number \_\_\_\_\_  
with your Bank, please remit by direct transfer the sum of:

USD \_\_\_\_\_ (amount in words)

EUR \_\_\_\_\_ (amount in words)

GBP \_\_\_\_\_ (amount in words)

CHF \_\_\_\_\_ (amount in words)

\_\_\_\_\_ (in figures) net of bank charges for value not later than 5.00 p.m. (Dublin time) on

\_\_\_\_\_ (insert date).

**Subscribers should pay subscription monies by electronic funds transfer into the below stated bank accounts which are relevant to the currency of the share class(es) stated on page S-4.**

	EUR	GBP	USD	CHF
Intermediary Bank BIC Code:	-	IRVTGB2X	IRVTUS3N	CRESCHZZ80A
Intermediary Bank Name and City/ Address:	-	BNYMellon, London	BNYMellon, New York	Credit Suisse, Zurich
Intermediary Bank A/c (IRVTBEBB a/c with inst.):	-	1538268260	8900285451	0835059625193002
Beneficiary Bank BIC Code:	IRVTBEBB	IRVTBEBB	IRVTBEBB	IRVTBEBB
Beneficiary Bank Name and City/ Address:	The Bank of New York Mellon, Brussels	The Bank of New York Mellon, Brussels	The Bank of New York Mellon, Brussels	The Bank of New York Mellon, Brussels
IBAN:	BE56515381146088	-	-	-
Beneficiary Account Number:	3811469780	3811468260	3811468400	3811467560
Beneficiary Account Name:	RUBRICS GLOBAL UCITS FUNDS SUBS REDS	RUBRICS Global UCIT subscription a/c	RUBRICS Global UCIT subscription a/c	RUBRICS Global UCITS subscription a/c

**Please also fax this instruction letter to BNY Mellon Fund Services (Ireland) Designated Activity Company FAO: Transfer Agency Department. Fax Number: +353 21 8290841**

Full name  
(typed or in block capitals)

Full name  
(typed or in block capitals)

Account name

Account name

Date

Date

Signature (s)

Signature (s)

## DECLARATION OF RESIDENCE OUTSIDE IRELAND

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

**Declaration on own behalf (\*Please delete as appropriate)**

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

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

OR

**Declaration as Intermediary (\*Please delete as appropriate)**

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

- who are beneficially entitled to the shares/units; and
- Who, to the best of my/our knowledge and belief, are neither resident nor ordinarily resident Ireland.

I/we\* also declare that:

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

Name and address of Applicant

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Signature of Applicant or authorised signatory

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Capacity of authorised signatory (if applicable)

---

Date

---

Joint Applicants:

Names

Signatures

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### IMPORTANT NOTES

- Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.

- To be valid, the Application Form (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the Applicant. Where there is more than one Applicant, each person must sign. If the Applicant is a company, it must be signed by the company secretary or another authorised officer.
- If the Application Form (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.

## ANTI-MONEY LAUNDERING DOCUMENTATION REQUIREMENTS

Your subscription agreement will not be deemed complete, and you will not be deemed an investor in the Fund, regardless of whether you have already wired funds, until all of the required documentation is received by the Administrator. Any delay in providing documentation may result in delayed processing of the application and or delayed payment of any future payment proceeds. Depending on its risk assessment of an investor, the Administrator reserves the right to request additional documentation as may be required from time to time. Enhanced Due Diligence is required on investors who are Politically Exposed Persons (PEPs).

1. Customer Due Diligence (“CDD”) is reviewed on a case by case basis, notwithstanding that these guidelines are supplied; further documentation may be required on request.
2. Accounts can be opened based on a fax or copy of the Application Form and supporting CDD documentation, however the account will be frozen and no redemptions or any payments can be made until the original application form and all original or certified copy supporting CDD documentation is received by the Administrator.
3. All copies of documentation received must be provided in original form or certified by a Suitable Person<sup>7</sup>. A Suitable Person may be a Practicing Solicitor, Embassy or Consular official, Legal Advisor, Police Officer, Accountants (certified public accountant), Notary Public or Company Secretary designated in an EU Member State, or equivalent jurisdiction. The person certifying the documentation should confirm in what capacity they are signing the documentation and clearly state their full first and last names, occupation and licence number where available.
4. All documentation should be provided in English unless a full and correct translation can be completed.

**The following CDD documentation requirements are for the specified entity types in an EU Member State or equivalent jurisdiction. Applicants from certain jurisdictions may be required to provide further documentation on request. For further information regarding anti-money laundering requirements and risk categories please telephone the Administrator: +353 21 4380099 or email the Administrator: [bnymtaregistration@bnymellon.com](mailto:bnymtaregistration@bnymellon.com)**

### Individuals

1. A certified copy of a valid passport, driver’s licence or other photo identification card, which contains the signature of the holder. This must be in date, clearly legible and signature matches that of the original application form.
2. One original or certified copy address verification. This must be no more than 6 months old from account opening date. The address must match the registered address provided on the original application form.
  - a. Examples include - Utility bill, bank, building society or financial institution statement, tax certificate, social insurance documents, household or motor insurance certificates.The Administrator may require a second example and will advise the applicant if this is required.
3. Certified evidence of date and place of birth and tax residence (if not included in (1)).

### Designated Persons<sup>8</sup> within an EU member state or equivalent jurisdiction

Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company’s name is clearly identified.

### Designated Persons<sup>8</sup> within an EU member state or equivalent jurisdiction, acting on behalf of Third Parties, or that introduce investors

<sup>7</sup> Suitable persons include: Designated Persons in an EU Member State or equivalent jurisdiction, Practicing Solicitor, Embassy or Consular official, Legal Advisor, Police Officer, Accountants (certified public accountant), Notary Public, Company Secretary

<sup>8</sup> Designated Persons are defined on page S-18



Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company's name is clearly identified.

**OR**

**If a Nominee Investor**

1. (A) If the Nominee is wholly owned by a Designated Person, completion of a Third Party letter in lieu of any other documents listed in the AML Supplement, this letter acknowledges that the Administrator is placing reliance on the Designated Person, confirms that Customer Due Diligence (CDD) documentation will be made available and also confirms that the entity has adequate anti-money laundering policies and procedures in place which are consistent with all applicable anti-money laundering laws and regulations with the regulated jurisdiction in which they operate.

**OR**

- (B) If the Nominee is not wholly owned by a Designated Person, a full letter of undertaking is required on a separate template.
2. Evidence via a web print out of the entry in the regulatory authority's web-site confirming that the credit or financial institution is regulated in an EU Member State or equivalent jurisdiction.
3. Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company's name is clearly identified.

**Corporate entity**

1. Original or certified copy of the certificate of incorporation **or** certificate of trade **or** printout from the relevant company's registration office confirming entity is "live" on the registry.
2. Original or certified copy of the Memorandum and Articles of Association or equivalent constitutional documentation.
3. Original or certified copy of Register of Directors.
4. The identity of at least two directors must be established in line with the procedures for identifying an individual investor.
5. Original or certified copy of Register of Members or shareholders.
6. Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company's name is clearly identified.

**Trusts**

1. Original or certified copy of the Trust Deed
2. The identity of two Trustees must be established in line with the requirements for identifying individual investors or corporate investors etc, depending on their entity type.
3. List of the all beneficial owners of the trust.
4. Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company's name is clearly identified.

### **Registered Charity**

1. If the Administrator cannot source confirmation of status independently, certified copy of the original approval from the Tax Authorities **or** printout from relevant charity commission web-site.
2. Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company's name is clearly identified.

### **Unregistered Charity / Foundation**

1. Certified copy of the constitution or formation document **or** a certified copy of audited accounts if this is not available
2. Names of trustees/directors/Governors or equivalent.
3. Establish the identity of the two Trustees/Directors/Board Member or equivalent, in line with the requirements to identify an individual or corporate investor etc, depending on their entity type.
4. Names of beneficiaries (if applicable).
5. Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company's name is clearly identified.

### **Partnerships**

1. Certified copy of the partnership agreement or appropriate excerpts.
2. The identity of two partners to the formal arrangement must be established in line with the requirements for identifying individual investors or corporate investors etc, depending on their entity type.
3. Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company's name is clearly identified.

### **Public Bodies**

1. Proof of status must be provided. The applicant's identity must be publicly available, transparent and certain.
2. Original or certified constitutional documentation.
3. Names of main public body officials.
4. Original or certified copy of the authorised signature list **and** original or certified copy of the appropriate empowering document that demonstrates that those representing the entity have the authority to open and operate the account. All signature lists must be completed on headed-paper where the company's name is clearly identified.

### **Pension Schemes**

1. Certified copy of the Revenue Commissioners approval or certified copy of the Tax approval.
2. Certified copy of the Constitution or Formation document.
3. Names of Administrator/Trustee/Controller/Employer or equivalent.
4. Original or certified copy of the authorised signature list **and** certified copy evidence that the person (s) representing the institutional investor has/have the power to act (e.g. trust deeds, charter or another constitutional document).

**\*Designated Persons are persons or entities engaged in:**

- a. Financial leasing
- b. Lending
- c. Money transmission services
- d. Issuing and administering means of payment;
- e. Guarantees and commitments;
- f. Trading in money market instruments, foreign exchange, financial futures and options, exchange and interest rate instruments or transferable securities
- g. Participation in securities issues and the provision of services related to such issues;
- h. Advice on capital structure, industrial strategy, mergers and purchase of undertakings
- i. Portfolio management and advice
- j. Safekeeping and administration of services
- k. Safe custody services
- l. An investment company authorised under the EC (UCITS) Regulations 1989 (SI 78 of 1989)
- m. A management company of a unit trust scheme authorised under the EC (UCITS) Regulations, 1989 (SI 78 of 1989)
- n. A management company of a unit trust scheme authorised under the Unit Trusts Act, 1990
- o. An investment company authorised under part XIII of the Companies Act, 1990
- p. A general partner of an investment limited partnership authorised under the Investment Limited Partnership Act, 1994
- q. Any person who is an insurance broker or an insurance agent for the purposes of the Insurance Act, 1989
- r. The acceptance of deposits and other repayable funds from the public
- s. The purchase or sale of units or shares of collective investment schemes authorised under the EC (UCITS) Regulations, 1989 (SI 78 of 1989)
- t. An Accountant
- u. An Auctioneer
- v. An Auditor
- w. An Estate Agent
- x. A Tax Advisor
- y. Money Remittance
- z. Administration Companies providing services to Collective Investment Schemes.
- aa. An Investment Business firm
- bb. A trustee or a custodian of a collective investment scheme where it is regulated in the state

## EUROPEAN UNION – TAXATION OF SAVINGS INCOME DIRECTIVE REQUIREMENTS

### (INDIVIDUALS ONLY)

#### TAXATION OF SAVINGS DIRECTIVE

On 10 November 2015 the Council of the European Union adopted a Council Directive repealing Council Directive 2003/48/EC (the 'Savings Directive') from 1 January 2017 in the case of Austria and from 1 January 2016 in the case of all other Member States (subject to on-going requirements to fulfil administrative obligations such as reporting and exchange of information relating to and account for withholding taxes on payments made before those dates). While there are still a few concluding matters to be resolved (specifically ongoing discussions regarding some of Ireland's bilateral agreements with certain associated and dependent territories of the United Kingdom and the Kingdom of the Netherlands) for the most part the Savings Directive is now defunct, having been superseded by the Common Reporting Standard and the Revised EU Directive on Administration Cooperation in the Field of Taxation.

In the above transitional period (i.e. the period from 1 January 2016 until the date on which the Savings Directive fully ceases to be applicable), I/we agree to provide such information as may continue to be required by the Fund in order to comply with the Savings Directive. I/we further consent to the disclosure of any information to the relevant tax authorities (or other relevant persons) as may be required for the Fund to fully comply with its obligations under the Savings Directive.

I/We 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 Fund, and that the Fund and the Depository 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 Fund and the Depository against any loss suffered by them or other Shareholders in the [Fund/Company/ICAV\*\*] in connection with any obligation or liability to so deduct, withhold or account.

## DEFINITION OF US PERSON

The Fund defines "U.S. Person" to include any "U.S. Person" as set forth in Regulation S promulgated under the Securities Act of 1933, as amended and any "United States Person" as defined under Rule 4.7 under the US Commodity Exchange Act.

Regulation S currently provides that:

"U.S. person" means:

- (1) any natural person resident in the United States;
- (2) any partnership or corporation organized or incorporated under the laws of the United States;
- (3) any estate of which any executor or administrator is a U.S. person;
- (4) any trust of which any trustee is a U.S. person;
- (5) any agency or branch of a non-U.S. entity located in the United States;
- (6) any non-discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary for the benefit or account of a U.S. person;
- (7) any discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary organized, incorporated, or (if an individual) resident in the United States; and
- (8) any partnership or corporation if (i) organized or incorporated under the laws of any non-U.S. jurisdiction and (ii) formed by a U.S. person principally for the purpose of investing in securities not registered under the Securities Act, unless it is organized or incorporated, and owned, by accredited investors (as defined in Rule 501(a) under the Securities Act) who are not natural persons, estates or trusts.

"U.S. person" does not include:

- (1) any discretionary account or similar account (other than an estate or trust) held for the benefit or account of a non-U.S. person by a dealer or other professional fiduciary organized, incorporated or, if an individual, resident in the United States;
- (2) any estate of which any professional fiduciary acting as executor or administrator is a U.S. person if (i) an executor or administrator of the estate who is not a U.S. person has sole or shared investment discretion with respect to the assets of the estate and (ii) the estate is governed by non-U.S. law;
- (3) any trust of which any professional fiduciary acting as trustee is a U.S. person if a trustee who is not a U.S. person has sole or shared investment discretion with respect to the trust assets, and no beneficiary of the trust (and no settlor if the trust is revocable) is a U.S. person;
- (4) an employee benefit plan established and administered in accordance with the law of a country other than the United States and customary practices and documentation of such country;
- (5) any agency or branch of a U.S. person located outside the United States if (i) the agency or branch operates for valid business reasons and (ii) the agency or branch is engaged in the business of insurance or banking and is subject to substantive insurance or banking regulation, respectively, in the jurisdiction where located; or
- (6) the International Monetary Fund, the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, the African Development Bank, the United Nations and their agencies, affiliates and pension plans, and any other similar international organizations, their agencies, affiliates and pension plans.

Rule 4.7 of the Commodity Exchange Act Regulations currently provides in relevant part that the following persons are not considered "United States persons":

- (1) A natural person who is not a resident of the United States;
- (2) A partnership, corporation or other entity, other than an entity organized principally for passive investment, organized under the laws of a foreign jurisdiction and which has its principal places of business in a foreign jurisdiction;
- (3) An estate or trust, the income of which is not subject to tax in the United States;
- (4) An entity organized principally for passive investment such as a pool, investment company or other similar entity; Provided, that units of participation in the entity held by persons who do not qualify as Non-United States persons or otherwise as qualified eligible persons represent in the aggregate less than 10% of the beneficial interest in the entity, and that such entity was not formed principally for the purpose of facilitating investment by persons who do not qualify as Non-United States persons in a pool with respect to which the operator is exempt from certain requirements of Part 4 of the (US Commodity Futures Trading Commission's) Commission's regulations by virtue of its participants being Non-United States persons.

(5) A pension plan for the employees, officers or principals of an entity organized and with its principal place of business outside of the United States;

An investor who is considered a “non-US person” under Regulation S and a “non-United States person” under Rule 4.7 may nevertheless be generally subject to income tax under US Federal income tax laws. Any such person should consult his or her tax adviser regarding an investment in the Fund.

“US Taxpayer” means a US citizen or resident alien of the United States (as defined for US federal income tax purposes); any entity treated as a partnership or corporation for US tax purposes that is created or organized in, or under the laws of, the United States or any State thereof; any other partnership that is treated as a US Taxpayer under the US Treasury Department regulations; any estate, the income of which is subject to US income taxation regardless of source; and any trust over whose administration a court within the United States has primary supervision and all substantial decisions of which are under control of one or more US fiduciaries. Persons who have lost their US citizenship and who live outside the United States may nonetheless in some circumstances be treated as US Taxpayers.

An investor may be a “US Taxpayer” but not a “US Person”. For example, an individual who is a US citizen residing outside the United States is not a “US Person” but is a “US Taxpayer”.

**RETURN OF VALUES (INVESTMENT UNDERTAKINGS) REGULATIONS 2013**  
**(FOR APPLICANTS WHICH ARE IRISH RESIDENT OR ORDINARILY RESIDENT IN IRELAND)**

The Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013) (the "Regulations") requires the Fund to make annual returns to the Irish Revenue Commissioners of the value of the investments in a tax year held by certain Shareholders.

In order to satisfy the Regulations, the Fund must collect the following additional information from Applicants<sup>9</sup> which are Irish Resident or Ordinarily Resident in Ireland<sup>10</sup> (that are not excepted unit holders within the meaning of the Regulations):

<b>Tax Reference Number (TRN) / PPS Number<sup>11</sup></b>	
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Furthermore, the Regulations requires the Fund to seek appropriate documentation from Applicant to verify the above TRN or PPS Number. Any one of the following additional documents (copy or original) is sufficient;

- P60
- P45
- P21 Balancing Statement
- Payslip (where employer is identified by name or tax number)
- Drug Payment Scheme Card
- European Health Insurance Card
- Tax Assessment
- Tax Return Form
- PAYE Notice of Tax Credits
- Child Benefit Award Letter /Book
- Pension Book
- Social Services Card
- Public Services Card

In addition, any printed documentation issued by the Irish Revenue Commissioners or by the Department of Social Protection which contain the Applicants name, address and tax reference number will also be acceptable. In the case of joint Applicants, the additional documentation is required for each Applicant.

*Your personal information will be handled by the Administrator or its duly appointed delegates as Data Processor for the Fund in accordance with the Data Protection Acts 1988 to 2003. In particular, all the relevant security measures will be taken to ensure an adequate level of protection of the personal data against unauthorised access, accidental loss or destruction. Your information provided herein will be processed for the purposes of complying with the Regulations and this may include disclosure to the Irish Revenue Commissioners.*

<sup>9</sup> Where an Applicant is an intermediary and that Applicant is the registered Shareholder, reporting obligations under the Regulations may be carried out on the basis that the intermediary is the Shareholder. For these purposes, intermediary has the same meaning as in Section 739B (1) TCA 1997.

<sup>10</sup> See definitions of these terms in Appendix 1.

<sup>11</sup> A PPS Number is required if the relevant Applicant is an individual.

## CUSTOMER INFORMATION NOTICE – COMMON REPORTING STANDARD

The Fund 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 Fund is obliged under Section 891F and Section 891G 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.

In certain circumstances the Fund 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 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 Fund to the Irish Revenue Commissioners in respect of each Reportable Account maintained by the Fund:

- 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 Account Holder of the account and, in the case of any Entity that is an Account Holder 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 date of closure of the account;
- The total gross amount paid or credited to the Account Holder 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 Account Holder during the calendar year or other appropriate reporting period;
- The currency in which each amount is denominated.

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 Fund) may adopt the “wider approach” for CRS. This allows the Fund to collect data relating to the country of residence and the tax identification number from all non-Irish resident Applicants. The Fund 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 Fund’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 above, unless otherwise defined above, shall have the same meaning as they have in the Standard.



**ENTITY SELF-CERTIFICATION FOR FATCA AND CRS**

**Instructions for completion**

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund, with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

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

For further information on FATCA or CRS please refer to Irish Revenue website at:

<http://www.revenue.ie/en/business/aeoi/index.html> or the following link:

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

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

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

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

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

**Section 1: Investor Identification**

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

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

**Current Registered Address\*:**

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

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

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

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

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

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

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

**Section 2: FATCA Declaration Specified U.S. Person\*:**

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

a) The Entity is a Specified U.S. Person and the Entity's U.S. Federal Taxpayer Identifying number (U.S. TIN) is as follows (please also complete Sections 4 and 5): **U.S. TIN:** \_\_\_\_\_

**OR**

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

**OR**

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

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

**3.1 Financial Institutions under FATCA :**

If the Entity is a Financial Institution, please tick one of the below categories and provide the Entity's GIIN at 3.2

- I. *Irish Financial Institution or a Partner Jurisdiction Financial Institution*

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- II. *Registered Deemed Compliant Foreign Financial Institution*

---

- III. *Participating Foreign Financial Institution*

---

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

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

*The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN  
Please provide the sponsor's name and sponsor's GIIN :*

- I. *Sponsor's Name:* \_\_\_\_\_ *Sponsor's GIIN:* \_\_\_\_\_

---

- II. *Exempt Beneficial Owner*

---

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

---

- IV. *Non-Participating Foreign Financial Institution*

---

- V. *Excepted Foreign Financial Institution*

---

### 3.3 Non-Financial Institutions under FATCA:

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

- |  |                          |
|--|--------------------------|
| I. Active Non-Financial Foreign Entity   | <input type="checkbox"/> |
| II. Passive Non-Financial Foreign Entity<br>(If this box is ticked, please include individual self-certification forms for each of your Controlling Persons) | <input type="checkbox"/> |
| III. Excepted Non-Financial Foreign Entity   | <input type="checkbox"/> |

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

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

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

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

Country of Tax Residency	Tax ID Number

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

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

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

#### 5.1 Financial Institutions under CRS:

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

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

## 5.2 Non Financial Institutions under CRS:

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

- |      |   |                          |
|------|---|--------------------------|
| I.   | Active Non-Financial Entity – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation | <input type="checkbox"/> |
| II.  | Active Non-Financial Entity – a Government Entity or Central Bank   | <input type="checkbox"/> |
| III. | Active Non-Financial Entity – an International Organisation   | <input type="checkbox"/> |
| IV.  | Active Non-Financial Entity – other than (I)-(III) (for example a start-up NFE or a non-profit NFE)   | <input type="checkbox"/> |
| V.   | Passive Non-Financial Entity (If this box is ticked, please complete separate individual self-certification forms for each of your Controlling Persons**)                               | <input type="checkbox"/> |

### \*\* Controlling Persons:

**NB: Please note that each Controlling Person must complete a separate Individual Self-Certification form. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.**

For further information on identification requirements under CRS for Controlling Persons, see the Commentary to Section VII of the CRS Standard

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

## Section 6: Declarations and Undertakings

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

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

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

### Authorised Signature(s)\*:

\_\_\_\_\_

### Print Name(s)\*:

\_\_\_\_\_

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

\_\_\_\_\_

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

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

### Instructions for completion

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund, with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

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

For further information on FATCA or CRS please refer to Irish Revenue website at:

<http://www.revenue.ie/en/business/aeoi/index.html> or the following link to the OECD CRS Information Portal at:

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

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

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

**Section 1, 2, 3 and 5 must be completed by all investors who are individuals**

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

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

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

### Section 1: Investor Identification

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

**Current Residential Address\*:**

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

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

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

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

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

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

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

**Place and Date Of Birth\***

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

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

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

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

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

**OR**

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

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

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

Country of Tax Residency	Tax ID Number

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

**Section 4 – Type of Controlling Person**

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

For Joint or multiple Controlling Persons please use a separate Self-Certification form for each Controlling Person

Please confirm the type of Controlling Person applicable under CRS that applies to you/the investor by ticking the appropriate box	Please Tick	Entity Name
Controlling Person of a legal person – control by ownership		
Controlling Person of a legal person – control by other means		
Controlling Person of a legal person – senior managing official		
Controlling Person of a trust – settlor		
Controlling Person of a trust – trustee		
Controlling Person of a trust – protector		
Controlling Person of a trust – beneficiary		
Controlling Person of a trust – other		
Controlling Person of a legal arrangement (non-trust) – settlor-equivalent		
Controlling Person of a legal arrangement (non-trust) – trustee-equivalent		
Controlling Person of a legal arrangement (non-trust) – protector-equivalent		
Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent		
Controlling Person of a legal arrangement (non-trust) – other-equivalent		

**Section 5: Declaration and Undertakings:**

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

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

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

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

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

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

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

**DATA PRIVACY STATEMENT**

In accordance with the General Data Protection Regulation (697/2016/EU) (the “**GDPR**”) and applicable Irish data protection legislation (currently the Irish Data Protection Act 2018) (collectively, “**Data Protection Legislation**”), 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 BNY Mellon Fund Services (Ireland) DAC (the “**Administrator**”), Carne Global Fund Managers (Ireland) Limited (the “**Manager**”), Rubrics Asset Management Limited (“**Rubrics**”) and Rubrics Asset Management (Ireland) Limited as investment manager and global distributor together with any sub-distributors that may be appointed from time to time (collectively the “**Investment Manager**”), local paying agents and mailing firms appointed by any of the foregoing (together the “**Service Providers**”) process your personal information or, to the extent that you are a non-natural person, that of your directors, officers, employees, intermediaries and/or beneficial owners. Save where otherwise expressly provided, any reference in this Data Privacy Statement to “you” or “your” in the context of processing personal data of data subjects shall be understood to mean and relate to the personal data of your directors, officers, employees, intermediaries and/or beneficial owners as the context may require.

In certain circumstances, BNY Mellon Trust Company (Ireland) Limited (the “**Depository**”) and the Administrator may use your personal data where this is necessary for compliance with a legal obligation to which they are directly subject (i.e. to comply with applicable law in the area of anti-money laundering and counter terrorist financing or where mandated by a court order or regulatory sanction). The Depository and the Administrator, in respect of this specific use of personal data, each act as data controllers. In such circumstances, all rights afforded to you as a data subject under the GDPR shall be solely exercisable against the Depository and the Administrator.

In certain circumstances, the Investment Manager and Rubrics may use your personal data for their own purposes and each will act as a data controller. In such circumstances, all rights afforded to you as a data subject under the GDPR shall be solely exercisable against Rubrics and the Investment Manager respectively. Details of how the Investment Manager and Rubrics will use your data are set out in their privacy notices in the following link:

Investment Manager: <https://rubricsam.com/legal/privacy-policy-2/>

For the avoidance of doubt, this Data Privacy Statement is issued by the Fund and without prejudice to any obligations the Service Providers have vis-à-vis their data subjects under the GDPR.

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 application for Shares 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.

Processing Activity by or on behalf of the Fund	Legal Basis for Processing
Where you are a natural person, opening your account with the Fund and managing and administering your holdings in the Fund and any related account on an ongoing basis.	Performance of the contract between the Fund and you
Where you are a natural person, disclosures to third parties such as auditors, regulatory, tax authorities and technology providers in the context of the day to day operations of the Fund.	Performance of the contract between the Fund and you.
Where you as an investor are a non-natural person, disclosures to third parties such as auditors, regulatory authorities, tax authorities and technology providers in the context of the day to day operations of the Fund.	Pursuing the legitimate interests of the Fund in managing and administering the holdings of the non-natural person in the Fund and any related account on an ongoing basis.



Processing Activity by or on behalf of the Fund	Legal Basis for Processing
Complying with any applicable legal, tax or regulatory obligations imposed on the Fund including legal obligations under Fund law, the UCITS Regulations, CBI UCITS Regulations, under tax law and under anti-money laundering / counter terrorist financing legislation	Compliance with a legal obligation to which the Fund is subject
Recording, maintaining, storing and using recordings of telephone calls and electronic communications that you make to and receive from the Fund, the Service Providers and their delegates or duly appointed agents and any of their respective related, associated or affiliated companies for any matters related to investment in the Fund, dispute resolution, record keeping, security and/or training purposes	<p>Pursuing the legitimate interests of the Fund including:</p> <p>(a) for risk management and fraud prevention purposes, to manage litigation and for the Fund's accounting purposes, for effecting processing on behalf of the Fund, for the exercise or defence of legal claims or for the protection of rights of another natural or legal person</p> <p>(b) for the purpose of the provision of investor-related services including account administration, handling of orders, management of subscription, redemption and transfer of shares, maintaining the register of investors and distributions, managing distributions including the allocations of profit and loss between investors, internal audit validations, communications and more generally performance of services requested by and operations in accordance with the instructions of the investor.</p> <p>Further information relating to the balancing test undertaken by the Fund in respect of such processing is available upon request.</p>

The Depository as a data controller of your personal data may also collect, store, disclose, use or otherwise process your personal data for the purposes outlined in the table below.

Processing Activity by the Depository	Legal Basis for Processing
Compliance with applicable law in the area of anti-money laundering and counter terrorist financing or where mandated by a court order or regulatory sanction.	<p>Compliance with a legal obligation to which the Depository is directly subject.</p> <p>Further information relating to the balancing test undertaken by the Depository in respect of such processing is available upon request.</p>

The Administrator as a data controller of your personal data may also collect, store, disclose, use or otherwise process your personal data for the purposes outlined in the table below.

Processing Activity by the Administrator	Legal Basis for Processing
Compliance with applicable law in the area of anti-money laundering and counter terrorist financing or where mandated by a court order or regulatory sanction.	<p>Compliance with a legal obligation to which the Administrator is directly subject.</p> <p>Further information relating to the balancing test undertaken by the Administrator in respect of such processing is available upon request.</p>

**Please note that where personal data is processed for purposes of legitimate interests, you have a right to object to such processing and the Fund and its appointed Service Providers will no longer process the personal data unless it can be demonstrated that there are compelling legitimate grounds for the processing which override your interests, rights and freedoms or for the establishment, exercise or defence of legal claims.**

#### Profiling and Screening

The Fund and its appointed Service Providers may engage in PEP screening and financial sanctions screening programs defined by the European Union ("EU"), the United Nations ("UN"), Her Majesty's Treasury ("HMT") and the Office of Foreign Assets Control ("OFAC") for the purposes of complying with for the purposes of complying with the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 as may be amended or

replaced from time to time and with UN, EU and other applicable sanctions regimes. The implementation of such PEP and financial sanctions screening programmes may result in the Fund or its Service Providers refusing an application for Shares in the Fund or delaying or refusing to make any redemption payment or distribution payment to you if you, your directors or any beneficial owner of your Shares appear on such screening programmes. In the event that you are identified as a PEP as a result of the screening process, you may be required to provide additional information and/or documentation to the Fund or its Service Providers. Such processing, which may reveal your political opinion, is considered lawful on the grounds of substantial public interest permitted under Article 9(2)(g) of the GDPR.

#### **Undertaking in connection with other parties**

By accepting to provide personal data to the Fund, you undertake to be authorised to disclose to the Fund relevant information applicable to the beneficial owner of the investment, to your directors and authorised signatories and to 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 us.

#### **Disclosures to Service Providers and / or Third Parties**

Personal data relating to you which is collected from you or provided by you or on your behalf may be handled by Service Providers appointed by the Fund and its or their duly appointed agents and any of related, associated or affiliated companies within the Administrator's, Depositary's, Investment Manager's, Rubrics' or the Manager's groups for the purposes specified above.

These Service Providers will be obliged to adhere to the data protection laws of the countries in which they operate.

The Fund, the Investment Manager, Rubrics, the Depositary and the Administrator may disclose your personal data to other third parties where required by law or for legitimate business interests. This may include disclosure to third parties such as auditors and the Central Bank of Ireland, regulatory bodies, taxation authorities and technology providers.

#### **Transfers Abroad**

Personal data collected from you or provided by you or on your behalf may be transferred outside of Ireland including to companies situated in countries outside of the European Economic Area ("EEA") which may not have the same data protection laws as in Ireland.

Where data transfers outside of the EEA take place, the Fund and/or the relevant Service Provider have taken the necessary steps to ensure that appropriate safeguards have been put in place to protect the privacy and integrity of such personal data, in particular the implementation of binding corporate rules between companies within the Administrator's, Depositary's, Rubrics' or the Investment Manager's groups and/or ensuring the implementation of model contracts by the Service Providers and their affiliates. Please contact [compliance@rubricsam.com](mailto:compliance@rubricsam.com) should you wish to obtain information concerning such safeguards.

#### **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 us.

#### **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 of access to and the right to amend and rectify your personal data.
- (ii) You have the right to have any incomplete personal data completed.
- (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 GDPR.
- (iv) You have a right to be forgotten (right of erasure of personal data).

- (v) You have a right to restrict processing.
- (vi) You have a right to data portability.
- (vii) You also have the right to object to processing where personal data is being processed for direct marketing purposes and also where the Fund or a Service Provider is processing personal data for legitimate interests.

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

The Fund or its Service Provider will respond to your request to exercise any of your rights under the GDPR in writing, as soon as practicable and in any event **within one month** of receipt of your request, subject to the provisions of the GDPR. 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 us to manage and administer your holdings in the Fund and so that we can comply with the legal, regulatory and tax requirements referenced above. Where you fail to provide such personal data in order to comply with anti-money laundering/counter terrorist financing or other legal requirements, in certain circumstances, we may be prohibited from making redemption or any applicable dividend payments to you **and/or** may be required to discontinue our business relationship with you by compulsorily redeeming your shareholding in the Fund.

#### **Contact us**

If you have any questions about the Fund's use of your personal information, please contact [compliance@rubricsam.com](mailto:compliance@rubricsam.com)