

# THE WRITTEN FUND (A COVERED OPTION WRITING FUND)

## Account Opening and Initial Subscription Form

### Instructions for completion of the Account Opening and Initial Subscription Form

On completion, the original fully signed Account Opening and Initial Subscription Form should be returned to the Administrator (in respect of an initial subscription in the Fund):

**The Administrator:**

Société Générale Securities Services, SGSS (Ireland) Limited  
3<sup>rd</sup> Floor  
IFSC House,  
IFSC,  
Dublin 1  
Ireland  
Phone: +353 (0)1 6750 300  
Email: Service.Ta-Dublin@sgss.socgen.com

A copy of the fully signed Account Opening and Initial Subscription Form should also be faxed to the Administrator at +353 (0)1 6750351

**All applicants must complete pages 2 and 3 and sign the declaration on page 11, taking note of the AML Requirements and information detailed on pages 4 to 10.**

**All applicants investing in the name of an individual or as a controlling person should additionally complete and sign the necessary declarations on pages 12 to 17.**

**Applicants investing as an entity should additionally complete and sign the necessary declarations on pages 18 to 25, and in that regard please note the related Customer Information Notice at Appendix 1.**

**Non-Irish Residents and Irish Residents who are exempt from investment undertaking tax should also complete the relevant declarations on page 29.**

**Irish residents who are not exempt from tax must complete the relevant declarations on pages 30 to 31.**

**All applicants should read the Privacy Notice that is included in Appendix 2.**

## We wish to purchase:

THE WRITTEN FUND (A COVERED OPTION WRITING FUND)			
Share Class	Currency	ISIN	Amount
Class A – GBP	GBP	IE00BK7YQP10	
Class A – USD	USD	IE00BK7YQQ27	
Class A – EUR	EUR	IE00BK7YQR34	
Class B – GBP	GBP	IE00BK7YQS41	
Class B – USD	USD	IE00BK7YQT57	
Class B – EUR	EUR	IE00BK7YQV79	

\*Note that subscriptions for Euro Shares must be received in Euro, subscriptions for GBP Shares must be received in GBP and subscriptions for USD Shares must be received in USD. For a full list of available share classes please visit [www.equitytrustees.com](http://www.equitytrustees.com)

### 1. NAME(S) FOR REGISTRATION (BLOCK CAPITALS)

**Full Registered Name:** \_\_\_\_\_

**Contact person (if different from above):** \_\_\_\_\_

**Registered Address:** \_\_\_\_\_

\_\_\_\_\_

**Mailing Address (if applicable):** \_\_\_\_\_

\_\_\_\_\_

PO Boxes should not be provided for the purpose of a registered address but may be used as a correspondence address

**Place of Incorporation:** \_\_\_\_\_ **Entity Type:** \_\_\_\_\_

**Fax No:** \_\_\_\_\_ **Telephone No:** \_\_\_\_\_

**Email (if applicable to below):** \_\_\_\_\_

Please note that by providing contact email address and / or fax numbers, you are electing to receive subscription and redemption confirmations, account statements and other reports via email and / or fax to these contact details and copies will not be issued by post (regular mail) unless you request this in writing.

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.

## 2. INVESTOR BANK ACCOUNT DETAILS (MANDATORY)

Please provide below full banking details for the bank account from which the appropriate subscription settlement is being received. Settlement can only be accepted by telegraphic transfer from a bank account in the applicant's own name and a detailed written explanation is required for approval if this is not the case. The below account details provided will be maintained on file as the redemption account of record for this investment and future payments back to the relevant Shareholder(s) will be returned to this account unless a written request for change has been received and approved. Interest is not earned on early subscription settlement.

Name of Bank	_____	
A/c Name	_____	A/c Number _____
Address of Bank	_____ _____	
Swift Code	_____	ABA Number _____
IBAN	_____	
Currency	_____	

### ***NO THIRD-PARTY PAYMENTS WILL BE UNDERTAKEN***

Please ensure that you have read the Prospectus for the PLC and the Supplement for the Fund (the "Prospectus") before completing this Application Form. Defined terms used in this Application Form are those used in the Prospectus.

## 3. DEALING PROCEDURE

Please note that if this is the applicant's first investment in the Shares of a Fund, no repurchase, exchange or transfer requests will be processed prior to receipt of this original Application Form and original or certified copy of supporting documentation as required in connection with anti-money laundering procedures (AML documentation). The Administrator on behalf of the PLC will advise each applicant of its acceptance of any offer to subscribe for Shares of the Fund, but the PLC reserves the right to reject any offer, including this initial offer or any subsequent offer, at any time prior to the PLC'S acceptance of the offer. The Administrator is required to receive full AML documentation prior to returning any monies.

### ***Subscriptions***

The Application Form must be received by no later than 9:30am (Dublin time) on the relevant Subscription Date. Applications received after that time will be deemed to have been received for the next succeeding Subscription Date.

Subscription monies must be received by the Administrator by no later than, in the case of the Initial Offer, the date on which the Initial Offer closes. Thereafter, subscription monies must be received by the Administrator for the account of the Fund by the third Business Day after the relevant Subscription Date on which the Shares are to be issued.

## **Redemptions**

Redemption instructions must be received by no later than 9:30am (Dublin time) on the relevant Redemption Date. Unless the Directors, in their absolute discretion, determine otherwise, instructions received after that time will be held over until the next Redemption Date. Applicants should complete the redemption instruction section of the Subscription/Redemption Form to assist the Administrator in remitting proceeds.

Requests for redemption must be made in such format or method provided for in the Prospectus (i.e. by post or by fax) and the Supplement relating to the Fund and agreed with the Administrator in advance, subject to and in accordance with the requirements of the Central Bank. Redemption proceeds may not be released until duly prepared and complete redemption documentation have been received. Redemptions will not be processed on non cleared/verified accounts.

Settlement for redemptions will normally be made by telegraphic transfer or other form of bank transfer to the bank account of the Shareholder specified in this Application Form (at the Shareholder's risk) within five Business Days after the Redemption Date, provided the Administrator has received the correct repurchase documentation, including all relevant anti-money laundering documentation. In any event, subject to the terms of the Prospectus and in the Fund Supplement, the period for payment of redemption proceeds shall not exceed ten Business Days following the deadline that redemption requests must be received by. No payments to third parties will be effected.

## **AML REQUIREMENTS**

**Please contact the Administrator to clarify the specific AML documents to be submitted based on investor type.** Please note that the documentation requirements set forth hereunder do not necessarily constitute a definitive list. In accordance with the terms of the Prospectus, additional proof of identity documentation may be required from any applicant at the sole discretion of the Administrator and/or the PLC.

### **If a regulated investor:**

- Original Application Form
- Completed declaration of non-Irish residency
- Completed FATCA and CRS declaration
- Bank details
- Certified or original authorised signatory list
- If acting as an intermediary, further documentation will be required
- Completed Source of Wealth Document

### **If a retail investor:**

- Original Application Form
- Completed declaration of non-Irish residency
- Completed FATCA & CRS declaration
- Bank details
- Original or certified copy of proof of identity with specimen signature (e.g. *passport, drivers licence*)
- Two original or certified copy of proof of address dated within the past 6 months. (e.g. *bank statement, utility bill*) Note: *PO Box, 'care of' or Mobile Phone bills are not acceptable as proof of address*
- Completed Source of Wealth Document

**If an institutional investor established as a corporate entity:**

- Original Application Form
- Completed declaration of non-Irish residency
- Completed FATCA & CRS declaration
- Bank details
- Authorised signatory list
- Company formation documentation (**e.g. Memorandum and Articles of Association or equivalent**)
- Certificate of Incorporation
- Register of Directors
- Names, dates of birth and addresses of Directors
- Certified copies of the passports & proof of residential address within 6 months for 2 Directors or 1 Director & 1 Authorised Signatory
- Register of Members/Shareholders
- Identification (as set out under retail investor) of ultimate beneficiaries owning in excess of 25% of the issued share capital
- Completed Source of Wealth Document

**Other entity types will require their own unique documentation which will be communicated to an applicant. Such other entity types may include, but are not necessarily limited to, the following:**

- Charities
- Government entities
- Politically Exposed Persons ("**PEP**") – a PEP is an individual who has at any time in the preceding 12 months been, entrusted with a prominent public function.
- Clubs and Societies
- Collective Investment Schemes
- Foundations

- Funds
- Pension Schemes
- Occupational Pension Schemes
- Entities listed on a stock exchange
- Entities based in non-prescribed countries
- Partnerships or trusts
- Universities
- Nominee Structures

<b><u>Notes:</u></b>	<p><b>Certification Rules:</b></p> <p><i>a - Documents need to be originally certified by either a Chartered accountant, notary public, solicitor, barrister, qualified (Certified) financial analyst or embassy staff. Certification must include a statement to the effect that the original of the document was sighted. All certification must be signed, dated and include the name, address and where applicable the professional registration of the certifier.</i></p> <p><i>b- For the Individual Directors, Signatories and Individual Shareholders, we require</i></p> <ul style="list-style-type: none"> <li>- <i>One <b>certified copy</b> of proof of ID (e.g. valid passport, ID card)</i></li> <li>- <i>Two items as proof of address (either certified copies or the original utility bills). Please note that the utility bills must come from two different providers. Please note that the statement or bill must be no older than 6 months. Please note also that a mobile telephone bill is not sufficient as proof of address.</i></li> </ul>
	<p><b><u>Translation of documents where applicable:</u></b> <i>To be completed by an official translator, accompanied by translator's official stamp, name, date and details as applicable.</i></p>

#### 4. METHOD OF PAYMENT

Payment must be made by electronic transfer to the following bank accounts:

<b><u>USD Payment Details</u></b>	
USD Corresponding Bank:	<b>Société Générale (New York)</b>
USD Bank Swift	<b>SOGEUS33</b>
Beneficiary Bank	<b>Société Générale (PARIS)</b>
Beneficiary Swift	<b>SOGEFRPPAFI</b>
Beneficiary Account IBAN	<b>FR76 3000 3056 0503 0011 4437 648</b>
Beneficiary Account Name	<b>THE WRITTEN FUND COLLECTION</b>

**EUR Payment Details**

Beneficiary Bank	<b>Société Générale (PARIS)</b>
Beneficiary Swift	<b>SOGEFRPPAFI</b>
Beneficiary Account IBAN	<b>FR76 3000 3056 0500 0011 4437 663</b>
Beneficiary Account Name	<b>THE WRITTEN FUND COLLECTION</b>

**GBP Payment Details**

GBP Corresponding Bank:	<b>BARCLAYS BANK LONDON</b>
GBP Bank Swift	<b>BARCGB22</b>
Beneficiary Bank	<b>Société Générale (PARIS)</b>
Beneficiary Swift	<b>SOGEFRPPAFI</b>
Beneficiary Account IBAN	<b>FR76 3000 3056 0503 8011 4437 644</b>
Beneficiary Account Name	<b>THE WRITTEN FUND COLLECTION</b>

## 5. SIGNATURES AND DECLARATIONS

1. I/we hereby acknowledge as part of this application that I/we have been offered the Prospectus and Supplement and where applicable the most recent annual or half-yearly reports and accounts for the relevant Fund and furthermore that this application is made on the terms thereof and subject to the provisions of the Prospectus, Supplement and the Instrument of Incorporation and acknowledge that I/we am/are bound by the terms of the relevant Fund as set forth in the aforementioned documents.
2. I/we have made arrangements for payment to be made by electronic transfer in accordance with Section 4 and acknowledge that the Directors reserve the right to reject in whole or in part any aspect of this application.
3. I/we hereby represent and declare that I/we: (i) am/are not a US Person as defined in the Prospectus; (ii) have not been solicited to purchase and have not and will not acquire Shares while present in the United States; (iii) am/are not applying as a nominee of a US Person and I/we am/are not acting on behalf of nor do I/we intend to transfer any Shares to any US Person(s); (iv) will not transfer any Shares or any interest therein to a US Person and will not transfer any Shares within the United States; and (v) will promptly notify the relevant Fund if I/we should at any time become a US Person. I/we confirm that I/we have the authority to make this investment whether the investment is my/our own or is made on behalf of another person or institution. I/we hereby represent and declare that I am/we are fully informed as to: (i) the legal requirements within my/our country for the purchase of the Shares and am/are permitted to purchase the Shares under the laws and regulations of my/our home country in the manner in which the Shares have been offered and sold to me/us; (ii) any foreign exchange restrictions applicable to me/us; and (iii) any relevant tax considerations relating to me/us arising out of my/our purchase and ownership of Shares.
4. I/We hereby acknowledge that certain laws and regulations may require disclosure of my/our identity (and other details) under some circumstances, and such disclosures may be a matter of public record. I/we acknowledge such disclosure and, to the extent permitted by law, waive any rights I/we may have under any law that could prevent such disclosure. I/ we hereby acknowledge that certain personal information relating to me/us may be disclosed to the tax authorities in the United States of America and in my/our country of residence in accordance with FATCA (as defined below), the OECD Common Reporting Standard and applicable local regulations. I/we further acknowledge that in order to comply with the provisions of the U.S. Foreign Account Tax Compliance Act ("FATCA") and avoid the imposition of U.S. federal withholding tax and to comply with the laws and regulations implementing the Common Reporting Standard ("CRS") and any other tax reporting obligations, the PLC and its delegates may from time to time require further information and/or documentation from me/us and my/our direct and indirect beneficial owners (if any), relating to any of our identities, residences (or jurisdictions of formation) and income tax status, and may provide or disclose such information and documentation to the Revenue Commissioners of Ireland who will send such information to the IRS or any other relevant authority, as the case may be. I/we agree that I/we shall provide any such information and documentation concerning myself/ourselves or my/our beneficial owners (if any) when reasonably requested by the PLC. I/we acknowledge that, if I/we do not provide the requested information and documentation, the PLC may, at its sole option and in addition to all other legal or equitable remedies, immediately redeem my investment, prohibit additional investment, decline or delay any redemption request and/or deduct from my/our account and retain amounts sufficient to indemnify and hold harmless the PLC from any and all withholding taxes, interest, penalties and other losses or liabilities suffered by the PLC on account of any failure by me/us to provide all requested information or documentation in a timely manner. I/we acknowledge and agree that I/we will have no claim against the PLC or any of its affiliates, agents or delegates for any form of damages or liability as a result of any of the aforementioned actions.



5. I/we hereby agree to indemnify and hold harmless the PLC, Depositary, Administrator, Investment Manager, Manager, Distributor and the other Shareholders and their respective directors, officers and employees against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly, from any misrepresentation by me/us or breach by me/us of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to the PLC or relevant Fund. None of the PLC, Depositary, Administrator or Distributor shall be responsible or liable for the authenticity of instructions received from me/us or any authorised person, including instructions received through electronic dealing methods, and may rely upon any instruction from any such person representing himself to be a duly authorised person reasonably believed to be genuine, notwithstanding that it may be shown that the instructions were not signed, given or sent by the applicant. I/we also agree to indemnify and hold harmless the ICAV, Depositary, Administrator, Investment Manager, Manager, the Distributor and the other Shareholders and their respective directors, officers and employees against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result from my/our holdings of Shares in the relevant Fund which brings the relevant Fund into conflict with any requirement of any local regulatory authority or the relevant Fund incurring any liability to taxation or breaching any law or regulation of any local regulatory or taxation authority.
6. I/we hereby acknowledge that the Administrator may in the future electronically deliver reports to Shareholders. Such reports may include but are not limited to contract notes, holdings confirmations, valuation statements and other reports which may be issued by the Administrator from time to time. I/we hereby agree that the Administrator and its directors, officers, employees and agents shall be fully indemnified and shall not be liable to the PLC or to any Shareholders in the relevant Fund for any direct 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 reports other than as a result of the fraud, negligence, bad faith, willful misconduct or reckless disregard of the Administrator in the performance of its duties as Administrator of the relevant Fund.
7. I/we acknowledge that due to anti-money laundering requirements operating within their respective jurisdictions the ICAV, the Administrator or the Distributor (as the case may be) may require further identification from me/us, as described in the Prospectus and the Supplement, at any time in relation to this application and the ICAV, the Administrator and the Distributor shall be held harmless and indemnified against any loss arising as a result of a failure to process the application if such information has been required by the parties referred to and has not been provided by me/us. I/we also warrant and declare that the monies being invested pursuant to this Application Form do not represent directly or indirectly the proceeds of any criminal activity and that the investment is not designed to conceal such proceeds so as to avoid prosecution for an offence or otherwise.
8. I/we undertake to abide by the restrictions on transfers of Shares set out in the Prospectus and the Supplement and under the heading "Transfers" in the Prospectus and the Supplement. In addition, I/we undertake to complete an Application Form in respect of such transfer.
9. I/we hereby confirm that no provision of any applicable law, regulation or document by which I/we am/are bound prohibits the investment in the Fund by me/us.
10. My/our investment has been duly approved by all persons whose approval is required, and such investment is not prohibited or restricted by any provisions of the governing or any related instrument of or pertaining to me/us.
11. I am/we are able to bear the economic risks of this investment and have adequate means of providing for current needs and possible contingencies.

12. I/we have such knowledge and experience in financial and business matters that I am/we are capable of evaluating the merits and risks of this investment and of making an informed investment decision and have relied solely upon the advice of my/our own counsel, accountant and other advisers, with regard to the legal, investment, tax and other considerations regarding this investment.
13. In the event that any contribution is made in securities, I/we hereby confirm I am/we are the sole beneficial owner of the securities, free and clear of any mortgage, pledge, lien, charge or other security interest of any kind thereon or affecting the title thereto and shall be entitled to transfer such securities without violation of the securities registration, securities disclosure or similar laws of any jurisdiction to which such transfer may be subject.
14. I/we also represents and warrants to, and agrees and covenants with, the Fund, as of the date hereof as of each subsequent date on which I/we acquire any additional Share Classes in the Fund that, to the best of my/our knowledge, none of my/our related parties is a politically exposed person ("PEP" or "PEPs") nor are any of the related parties associated with PEPs as such term is explained in the footnotes below.
15. I/we hereby acknowledge and agree that the Manager and the Investment Manager shall be entitled to receive compensation from the Fund for services rendered with respect to my/our assets which have been invested in the Fund in accordance with the rates, the frequency, and method of payment as set forth in the Prospectus and the Supplement.
16. Pursuant to the UCITS directive, I/we acknowledge that the Manager is required to provide me/us with access to the relevant KIID prior to investment. I/we hereby acknowledge and understand that the KIID is not a financial promotion. /We confirm that I/we have received and read the information contained in this form and confirm that a copy of the Key Investor Information Document and the Privacy Notice (at Appendix 2 of the Application Form) which sets out the PLC'S obligations under applicable data protection law) has been supplied to me/us. I/we hereby acknowledge and understand that the information is required by law to help me/us understand the nature and risks of investing in the relevant fund. I/we hereby accept that updates to the Prospectus, the relevant Supplement and the KIID can be provided by email. I/We hereby confirm that for any subsequent investments I/we will obtain and read the latest version of the appropriate KIID and Privacy Notice prior to each subscription. In the event that I/we am/are acquiring shares on behalf of an underlying investor or pool of investors, I/we hereby confirm that I/we have provided each investor with a copy of the latest KIID and on an ongoing basis I/we will ensure that these and any new investor(s) will be provided with the current KIID for the relevant share class into which I/we am/are investing on their behalf.
17. I/we confirm, **by ticking the following box**, that I am a/we are resident(s) of the Republic of Ireland and subject to withholding tax as described in the Prospectus.
18. Please confirm **by ticking the relevant box below** whether the investing entity/individual or any associated party is a Politically Exposed Person (PEP) who has at any time in the preceding 12 months been entrusted with a prominent public function
- Yes
- No

To be valid, this Application Form must be signed by each applicant and if not fully completed to the satisfaction of the relevant Fund, the Administrator or the Distributor, the application may be rejected. 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 person(s) who should state the representation capacity. In the case of a trust, application should be made in the individual names of the trustees and should be accompanied by duly certified

documentation. If this Application Form is signed under power of attorney, such power of attorney or a duly certified copy thereof must accompany this Application.

All joint applicants must sign in the same order as in Section 1

1.

2.

3.

4.

Date

# 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 Irish tax authorities, the Revenue Commissioners. They in turn may exchange this information, and other financial information, with foreign tax authorities located outside the EU.

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 Revenue Commissioner's 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**

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

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

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

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## **Section 1: Investor/Controlling Person 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 (TIN)

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

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

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

#### 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.

### Data Protection - Customer Information Notice:

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

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

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

Information that may be reported includes name, address, date of birth, place of birth, account balance, any payments including redemption and dividend/interest payments, Tax Residency(ies) and TIN(s).

Further information is available on the OECD website: <http://oecd.org/tax/automatic-exchange/> and on the Irish Revenue website - <http://www.revenue.ie/en/business/aeoi/>

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

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

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

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



# Source of Wealth Declaration - Individual

All information provided in this document will remain strictly confidential

*Document to be returned by post as original*

Name and First Name:	
Country of Residence:	
Occupation:	<p>Please provide a precise description of activity : <i>(as example: employee of post office, manager of bank, restaurant owner, car salesman...)</i></p> <p>Profession: _____</p> <p><i>If retired or unemployed, please indicate former profession:</i></p> <p>Retired: _____</p> <p>Unemployed: _____</p>
I declare:	<p><input type="checkbox"/> I am the ultimate beneficial owner of the monies invested</p> <p><input type="checkbox"/> I am not the ultimate beneficial owner of the monies invested</p> <p><i>(a certified ID/Passport copy of this person is to be sent with this declaration)</i></p>
I further declare:	<p>The monies invested do not originate from criminal activity, of whatever nature, and in particular do not constitute the proceeds of money laundering.</p> <p>Any profits derived from my investment will not be used for terrorism financing.</p>
I declare that the monies invested do not come from a third party and is drawn from my own bank account. These funds originate from the following source:	<p><input type="checkbox"/> Salary savings*</p> <p><input type="checkbox"/> Inheritance*</p> <p><input type="checkbox"/> Real Estate Sale <i>(please specify*)</i>: _____</p> <p><input type="checkbox"/> Gift <i>(Please specify)*</i>: _____</p> <p><input type="checkbox"/> Other* <i>(please add a precise source)</i>: _____</p>

*\*Please be advised, that Société Générale Securities Services, SGSS (Ireland) Limited in their capacity as Registrar and Transfer Agent may request additional information if necessary.*

Signature..... Date .....

# 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 Irish tax authorities, the Revenue Commissioners. They in turn may exchange this information, and other financial information, with foreign tax authorities, including tax authorities located outside the EU.

If you have any questions about this form or defining the 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 Revenue Commissioner's 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".**

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## Section 1: Investor Identification

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

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

**Current Registered Address\*:**

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

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

Postal/ZIPCode: \_\_\_\_\_ 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

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

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

**3.1 Financial Institutions under FATCA :**

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

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

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

Entity's number (GIIN)	
------------------------	--

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

I.	<p>The Entity has not yet obtained a <i>GIIN</i> but is sponsored by another entity which does have a <i>GIIN</i>  Please provide the sponsor's name and sponsor's <i>GIIN</i> :  Sponsor's Name: _____    Sponsor's <i>GIIN</i>: _____</p> <p><b>NOTE:</b> <i>this option is only available to Sponsored Investment Entities in Model 1 IGA jurisdictions. Sponsored Investment Entities that do not have U.S. reportable accounts are not required to register and obtain a GIIN with the IRS unless and until U.S. reportable accounts are identified.</i></p>	
II.	<p><i>Exempt Beneficial Owner</i></p> <p><i>Please tick and confirm the category of Exempt Beneficial Owner;</i></p> <p>I. Government Entity <input type="checkbox"/></p> <p>II. International Organisation <input type="checkbox"/></p> <p>III. Foreign Central Bank <input type="checkbox"/></p> <p>IV. Exempt Retirement Fund <input type="checkbox"/></p> <p>V. Collective Investment Vehicle Wholly Owned by Exempt Beneficial Owners <input type="checkbox"/></p>	
III.	<p><i>Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)</i></p> <p><i>Indicate exemption: _____</i></p>	
IV.	<p><i>Non-Participating Foreign Financial Institution</i></p> <p><i>Indicate exemption: _____</i></p>	
V.	<p><i>Excepted Foreign Financial Institution</i></p>	
VI.	<p><i>Trustee Documented Trust. Please provide your Trustee's name and GIIN</i></p> <p><i>Trustee's Name: _____</i></p> <p><i>Trustee's GIIN: _____</i></p>	

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**3.4 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	
II.	Passive Non-Financial Foreign Entity (Please tick the box that applies)  <b>I. Passive Non-Financial Foreign Entity with no Controlling Persons that are specified U.S Persons. <input type="checkbox"/></b>  <b>II. Passive Non-Foreign Financial Entity with Controlling Persons that are specified U.S <input type="checkbox"/> Persons.</b> (If this box is ticked, please indicate the name of all natural Controlling Person(s) of the Entity in section 6.1 below and separately complete	
III.	Excepted Non-Financial Foreign Entity	
IV.	Direct Reporting NFFE Please provide your GIIN: _____	

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

(Note that Entities may have more than one country of Tax Residence)

Please indicate the Entity's country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TIN")). Please refer to the OECD CRS Web Portal for AEOI for more information on Tax Residence.

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

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

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

Country of Tax Residency	Tax ID Number

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

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

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- Reason C** - No TIN is required. (Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

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

In addition please note that the information that the Entity has to provide may differ depending on whether they are resident in a participating or non-participating CRS Jurisdiction. For more information please see the OECD CRS Standard and associated commentary.

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

**5.1 Financial Institutions under CRS:**

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

*Note: Please check the Irish Revenue AEOI portal at the time of completion of this form to confirm whether your country of Tax Jurisdiction is considered Participating or Non-Participating for the purposes of CRS Due-Diligence in Ireland. <http://www.revenue.ie/en/business/aeoi/participating-jurisdictions.pdf>*

I.	A Reporting Financial Institution resident in a participating CRS jurisdiction	
II.	<p>A Financial Institution Resident in a Non-Participating Jurisdiction.</p> <p><input type="checkbox"/> An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity in section 6 below and complete a separate individual self-certification forms for each of your Controlling Persons")</p>	

	<input type="checkbox"/> An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution  <input type="checkbox"/> Other Financial Institution, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company	
	<p><b>Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:</b></p> <input type="checkbox"/> Governmental Entity <input type="checkbox"/> International Organization <input type="checkbox"/> Central Bank <input type="checkbox"/> Broad Participation Retirement Fund <input type="checkbox"/> Narrow Participation Retirement Fund <input type="checkbox"/> Pension Fund of a Governmental Entity, International Organization, or Central Bank <input type="checkbox"/> Exempt Collective Investment Vehicle <input type="checkbox"/> Trust whose trustee reports all required information with respect to all CRS Reportable Accounts <input type="checkbox"/> Qualified Credit Card Issuer <input type="checkbox"/> Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law: _____	

**5.2 Non Financial Institutions under CRS:**

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

I.	<p><i>Active Non-Financial Entity</i> – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation</p> <p>Please provide the name if the established securities market on which the corporation is regularly traded:  _____</p>	
II.	<p><b>Active Non-Financial Entity</b> – if you are a Related Entity of a regularly traded corporation.  Please provide the name of the regularly traded corporation that the Entity is a Related Entity of: _____</p> <p>Please provide details of the securities market that the entity is listed on :  _____</p>	
III	<p><i>Active Non-Financial Entity</i> – a Government Entity or Central Bank</p>	
IV.	<p><i>Active Non-Financial Entity</i> – an International Organisation</p>	



V.	Active Non-Financial Entity – other than (I)-(III) (for example a start-up NFE or a non-profit NFE)	
VI	Passive Non-Financial Entity (If this box is ticked, please also complete Section 6.1 below and indicate the name of all natural Controlling Person(s) of the Entity and complete a separate Individual Self-Certification Form for each of your Controlling Person(s))	

**\*\* 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: Controlling Persons**

**6.1 Name of All Controlling Person(s) of the Account Holder:**

If you have ticked sections 5.1 VI above, then please complete section 6.1 and 6.2 below:

**Indicate the name of all Controlling Person(s) of the Account Holder:**

I.	
II.	
III.	

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

**6.2 Complete a separate Individual (Controlling Person's) Self-Certification for FATCA and CRS for each Controlling Person listed in Section**

**Section 7: Declarations and Undertakings**

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

**I acknowledge 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)\*** \_\_\_\_\_

## Source of Wealth Declaration - Company

All information provided in this document will remain strictly confidential

*Document to be returned by post as original*

Name of Company Representative:	
Country of Residence of Representative:	
Company Name:	
Commercial Register No. of Company:	
Issuing Authority:	
Position of Company Representative:	<hr/> <i>As Company Representative please state your position.</i>
I, as Company Representative declare:	<input type="checkbox"/> The represented Company is the ultimate beneficial owner of the monies invested <input type="checkbox"/> The represented Company is not the ultimate beneficial owner of the monies invested, which is <i>(please specify*)</i> : <hr/>

<p>I, as Company Representative further declare:</p>	<p>The monies invested do not originate from criminal activity, of whatever nature, and in particular do not constitute the proceeds of money laundering.</p> <p>Any profits derived from my investment will not be used for terrorism financing.</p>
<p>I, as Company Representative declare that the monies invested are drawn from the Company's bank account and do not come from a third party. These funds originate from the following:</p>	<p><input type="checkbox"/> Company's funds</p> <p><input type="checkbox"/> Other (<i>Please specify*</i>):</p>

*\*Please be advised, that Société Générale Securities Services, SGSS (Ireland) Limited in their capacity as Registrar and Transfer Agent may request additional information if necessary.*

Signature of Company Representative.....

Date .....

## Declaration of Residence Outside the Republic of Ireland

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

### Declaration on own behalf

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

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

**\*Delete as appropriate (mandatory)**

### Declaration as Intermediary

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

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

I/we\* also declare that:

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

**\*Delete as appropriate (mandatory)**

Name and address of applicant: \_\_\_\_\_

\_\_\_\_\_

Signature of applicant or authorised signatory: \_\_\_\_\_ (declarant)

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

Joint applicants:

Names 1. \_\_\_\_\_ Signatures 1. \_\_\_\_\_

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

### IMPORTANT NOTES

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

# Declaration of Residence within the Republic of Ireland

## **Declaration referred to in Section 739D(6) Taxes Consolidation Act, 1997**

- I declare that the information contained in this declaration is true and correct.
  - I also declare that I am applying for the Shares on behalf of the applicant named below who is entitled to the Shares in respect of which this declaration is made and is a person referred to in Section 739D (6) of the Taxes Consolidation Act, 1997 ('TCA 1997'), being a person who is: (please tick as appropriate).
- A pension scheme
  - A company carrying on life business within the meaning of section 706 TCA 1997
  - An investment undertaking
  - An investment limited partnership
  - A special investment scheme
  - A unit trust to which section 731(5) (a) TCA 1997 applies;
  - A charity being a person referred to in section 739D(6)(f)(i) TCA 1997
  - A qualifying management company
  - Entitled to exemption from income tax and capital gains tax by virtue of section 784A(2) TCA 1997, (see further requirements for Qualifying Fund Manager below)
  - A PRSA Administrator
  - A credit union within the meaning of section 2 of the Credit Union Act 1997

## **Additional requirements where the declaration is completed on behalf of a Charity**

I also declare that at the time of making this declaration, the Shares in respect of which this declaration is made are held for charitable purposes only and:

- i. form part of the assets of a body of persons or trust related by the Revenue Commissioners as a body or trust established for charitable purposes only; or
- ii. are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners.

I undertake that, in the event that the person referred to in paragraph (7) (d) of Schedule 2B TCA 1997 ceases to be a person referred to in Section 739D(6)(f)(i) TCA 1997, I will by written notice, bring this fact to the attention of the investment undertaking accordingly.

## **Additional requirements where the declaration is completed by a Qualifying Fund Manager/Qualifying Savings Manager/PRSA Administrator**

I also declare that at the time this declaration is made, the Shares in respect of which this declaration is made;

- Are assets of an \*approved retirement fund/an approved minimum retirement fund/a PRSA, and
- Are managed by the declarant for the individual named below who is beneficially entitled to the Shares.

I undertake that, if the Shares cease to be assets of the \*approved retirement fund/the approved minimum retirement fund/a PRSA, including a case where the Shares are transferred to another such fund, I will, by written notice, bring this fact to the attention of the investment undertaking accordingly. (\* Delete as appropriate).

**Additional requirements where the declaration is completed by an Intermediary**

I declare that I am applying for Shares on behalf of persons who

- to the best of my knowledge and belief, have beneficial entitlement to each of the Shares in respect of which this declaration is made; and
- is a person referred to in section 739D(6) TCA 1997.

I also declare that

- unless I specifically notify you to the contrary at the time of application, all applications for Shares made by me from the date of this application will be made on behalf of persons referred to in section 739D(6) TCA 1997; and
- I will inform you in writing if I become aware that any person ceases to be a person referred to in section 739D(6) TCA 1997.

**Name of applicant:** \_\_\_\_\_

**Irish Tax Reference Number of applicant:** \_\_\_\_\_

**Authorised Signatory:** \_\_\_\_\_ **(Declarant) (Mr/Ms/etc.)**

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

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

## **IMPORTANT NOTES**

This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration. It is important to note that this Declaration, if it is then still correct, shall apply to any subsequent acquisitions of shares.

Tax reference number in relation to a person has the meaning assigned to it by Section 885 TCA 1997 in relation to a "specified person" within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager, quote the tax reference number of the beneficial owner of the shares.

In the case of (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which Section 784 or 785 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 TCA 1997. It must also be signed by a qualifying fund manager of an approved retirement fund/an approved minimum retirement fund or by a PRSA administrator. In the case of an intermediary, the declaration must be signed by the intermediary. In the case of a company, the declaration must be signed by the company secretary or other authorised officer. In the case of a unit trust, it must be signed by the trustees. In any other case, it must be signed by an authorised officer of the entity concerned or a person who holds a power of attorney from the entity. If the latter, a copy of the power of attorney should be furnished in support of this declaration.

Applicants who are resident or ordinarily resident in Ireland are also required to provide one of the following documents to verify the Tax Identification Number (either a copy or the 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 Revenue Commissioners or by the Department of Social Protection which contain the applicant's name, address and tax reference number will also be acceptable.



# APPENDIX 1

## CRS Customer Information Notice

The CRS was developed by the OECD as a new global standard for the automatic exchange of information between tax authorities in participating jurisdictions. A Multilateral Competent Authority Agreement was signed on 29 October 2014 in Berlin at the Global Forum on Transparency and Exchange of Information which will implement CRS in more than 90 jurisdictions, including Ireland. Under the CRS, governments of participating jurisdictions are required to collect detailed information to be shared with other jurisdictions annually. A group of over 40 countries, including Ireland, have committed to the early adoption of the CRS from 1 January 2016 with the first data exchanges taking place in September 2017. All EU member states, except Austria, introduced the CRS from 1 January 2016; Austria will introduce CRS from 1 January 2017.

Under Irish laws giving effect to the CRS, the Fund will be required to obtain and report to the Revenue Commissioners annually certain financial account and other information for all new and existing Shareholders in respect of their holding of Shares in the Fund. This information will include amongst other things, details of the name, address, TIN, place of residence and, in the case of Shareholders who are individuals, the date and place of birth, together with details relating to payments made to Shareholders and their holdings. All Shareholders will be required to provide this information to the Fund.

This information is being collected and reported to the Revenue Commissioners by the Fund to enable the Revenue Commissioners to exchange this information with tax authorities in participating jurisdictions who have signed up to the Multilateral Competent Authority Agreement. Presently, the Fund will be required to collect and report this information in respect of all Shareholders in the Fund, irrespective of where they are resident. It is expected that where a Shareholder is resident in a jurisdiction which is participating in the CRS, the information submitted by the Fund to the Revenue Commissioners will be shared by the Revenue Commissioners with the tax authority of that participating jurisdiction. It is expected that where the Revenue Commissioners determine that a Shareholder is resident in a non-participating jurisdiction, no further use will be made by the Revenue Commissioners of the information submitted by the Fund. The precise requirements of the CRS as implemented in Ireland are not yet known and may impose additional due diligence, systems and administrative burdens and costs on the Fund and/or its Shareholders. Further information may be obtained from the AEOI (Automatic Exchange of Information) webpage on revenue.ie - <http://www.revenue.ie/en/business/aeoi/index.html>.

# APPENDIX 2

## THE WRITTEN FUND (A COVERED OPTION WRITING FUND)

### Introduction

This notice sets out details of how and why THE WRITTEN FUND of 33 Sir John Rogerson's Quay, Dublin 2, Ireland (the “**PLC**”, “**we**”, “**us**”, “**our**”) and third parties acting on our behalf collect and process personal information in connection with investments in THE WRITTEN FUND. We do this in compliance with our obligations under applicable data protection law. This notice explains what personal data is collected, the purposes for which it is used, the third parties to whom it may be disclosed and how individuals can exercise their rights in relation to their personal data.

This notice applies to the collection and processing of personal information relating to any individual investor in the Funds and personal information relating to individuals associated with corporate investors in the Funds, such as a corporate investor’s directors, shareholders, employees, professional advisers and other personnel. References to “**you**” and “**your**” mean the relevant individuals who are the subjects of the personal data to which this notice relates and “**your company**” means a corporate investor with which an individual is associated. Corporate investors should ensure that this notice is provided to any individual whose personal data the corporate investor has provided to us, such as its directors, shareholders, employees, and other personnel, within one month of completion of the application form.

### About Us

The PLC is the controller of the personal data collected via the application form. The PLC engages third party service providers to process such personal data on behalf of the PLC and those third parties act as processors. If you have any questions about the use of your personal data by or on behalf of the ICAV, please contact us at the above address.

### Personal Data that we Process

We collect personal data relating to you that is provided to us in the application and in connection with our dealings with you or your company in relation to investments in the Funds, including your name, signature, postal address, email address, fax number, date of birth, and other contact details.

We may also collect personal data relation to you in connection with ensuring compliance with our legal obligations including your PPS number or other national identity number equivalent; passport number; photographic identification and verification such as copies of your passport; and address verification. For the purposes of carrying out due diligence, we may also collect information relating to your status as an ultimate beneficial owner of an entity, or as a politically exposed person.

We may collect and process personal data relating to you in connection with our on-going relationship with you or your company, such as via correspondence and calls, and in connection with our administration of you or your company’s investment in the Funds. We may record telephone calls for the purposes of record keeping, security and training.

In addition, we may collect personal data relating to you from third party sources in connection with complying with legislation relating to anti-money laundering, taxation, and other legislation applicable to investment funds.

We require you to complete the mandatory fields identified in our application form for the purpose of entering into a contract with you or your company. Please note that some of the information required by our application forms is necessary in order for us to administer your or your company's investment in the Funds and if you or your company do not provide us with these required details, we may decline your or your company's application to become an investor. Please be advised that you may be contractually obliged to ensure that certain information that we hold relating to you is up to date pursuant to the application form.

#### Purposes of Processing and Legal Basis

Personal data that you or your company provides in your application form, or that we otherwise obtain in relation to you, will be processed for the following purposes:

- processing your or your company's application to become an investor;
- establishing your identity, and providing, servicing and administering your or your company's investment;
- complying with our legislative and regulatory obligations in connection with our dealings with you or your company, including under applicable law regarding anti-money laundering, taxation, the regulation of collective investment schemes, or the provision of financial services;
- if applicable, processing the fact that you are a politically exposed person, to comply with applicable legal obligations;
- to communicate with you by way of notice pursuant to applicable legislation or the PLC'S Instrument of Incorporation;
- maintaining appropriate business records, including maintaining appropriate registers of shareholders;
- internal training and management of personnel;
- to respond to or evaluate any queries or complaints in relation to your or your company's investment;
- internal and external audits and, where necessary, investigations; and
- establishing, exercising or defending legal claims.

The legal grounds that we rely on to process your personal data are:

- that this is necessary to comply with our legal obligations;
- that this is necessary for the purposes of our legitimate interests or the legitimate interests of a third party to whom we provide your personal data. We will not process your personal data for these purposes if our or the third party's legitimate interests should be overridden by your own interests or fundamental rights and freedoms. The legitimate interests pursued by us in this regard include:
  - conducting our business in a responsible and commercially prudent manner and dealing with any disputes that may arise;
  - preventing, investigating or detecting theft, fraud or other criminal activity;

- pursuing our corporate and social responsibility objectives;
- where you are an individual investor, that this is necessary to take steps at your request prior to entering into our contract with you and for the performance of our contract with you.

#### Recipients of Data

We may disclose your personal data to various recipients in connection with the above purposes, including:

- to Equity Trustees Fund Services (Ireland) Limited, the PLC's Manager;
- to 10X MSCI World Equity Index Fund' investment manager;
- to Société Générale Securities Services, SGSS (Ireland) Limited, the PLC's administrator;
- to Société Générale S.A., Dublin Branch, the PLC's depositary;
- to the Revenue Commissioners and other tax authorities as required by applicable law, including FATCA or CRS;
- to the Central Bank of Ireland, auditors, or other competent regulatory authorities and bodies as requested or required by law;
- to other third parties who we engage to provide services to us, such as professional advisers, auditors and IT service providers; and
- to credit reference agencies in order to carry out money laundering and identity checks and to comply with legal obligations.

#### Transfers Abroad

In connection with the above purposes we may transfer your personal data outside the European Economic Area, including to a jurisdiction which is not recognised by the European Commission as providing for an equivalent level of protection for personal data as is provided for in the European Union. If and to the extent that we do so, we will ensure that appropriate measures are in place to comply with our obligations under applicable law governing such transfers, which may include: (a) entering into a contract governing the transfer which contains the "standard contractual clauses" approved for this purpose by the European Commission; (b) in respect of transfers to the United States of America, ensuring that the transfer is covered by the EU-US Privacy Shield framework; or (c) transferring your personal data pursuant to binding corporate rules.

Further details of the measures that we have taken in this regard and the territories to which your personal data may be transferred are available by contacting us at our address set out at the beginning of this form.

## Retention

We will retain your personal data for the duration of your or your company's investment in the Funds and for such a period of time after the investment ends as is necessary to comply with our obligations under applicable law and, if relevant, to deal with any claim or dispute that might arise.

## Your Rights

You have the following rights, in certain circumstances and subject to applicable exemptions, in relation to your personal data:

- the right to access the personal data that we hold about you, together with other information about our processing of that personal data;
- the right to require us to rectify any inaccuracies in your personal data;
- the right to require us to erase your personal data;
- the right to request that we no longer process your personal data for particular purposes;
- where the legal basis for processing is consent, the right to withdraw your consent at any time;
- the right to object to our use of your personal data or the way in which we process it; and
- where the legal basis for processing is consent or that it is necessary for the performance of a contract with you, the right to receive your personal data, which you provided to us, in a structured, commonly used and machine-readable format or to require us to transmit that data to another controller.

In order to exercise any of the rights set out above, please contact us at the address set out at the beginning of this form.

## Complaints

If you are not happy with the way we have used your information or addressed your rights, you have the right to lodge a complaint with the Irish Data Protection Commission ([info@dataprotection.ie](mailto:info@dataprotection.ie)) or your local supervisory authority.