

Sarasin IE Global Equity Opportunities (GBP)
Sarasin IE Global Equity Opportunities (USD)
Sarasin IE Multi Asset – Dynamic (GBP)
Sarasin IE Multi Asset – Dynamic (USD)
Sarasin IE Multi Asset – Defensive (GBP)
Sarasin IE Multi Asset – Strategic (EUR)
Sarasin IE Multi Asset – Strategic (USD)
Sarasin IE Multi Asset Target Return
Sarasin IE Sustainable Global Real Estate Equity

Each Open-Ended Unit Trust established under the laws of Ireland pursuant to the European Communities (Undertakings for collective Investment in Transferable Securities) Regulations 2011.

SARASIN ACCOUNT OPENING & INITIAL SUBSCRIPTION FORM – CORPORATE INVESTORS

This form should be used by corporate investors wishing to invest in unit trusts managed by Waystone Management Company (Ireland) Limited.

Please return this form to: **Sarasin Funds Management (Ireland) Limited, City East Plaza – Block A, Towlerton, Ballysimon Road, Limerick, Ireland V94 X2N9.** Tel: +353 1 434 5111 Fax: +353 1 434 5264. **Please use BLOCK CAPITALS.**

Before completing this application form, please ensure you have read the Key Investor Information Document (KIID) for the Fund(s) that you wish to invest in. The KIID is available at www.sarasinandpartners.com

Please note, no U.S. Person is permitted to invest in the Funds.

We request you include your email or phone number to allow us to contact you with any queries regarding your subscription.

This account opening form is comprised of:

- Registration details
- Bank details
- Agent details (if applicable)
- Residency declaration
- Return of Values
- FATCA/CRS disclosure
- Terms of proposed investment / KIID disclosure
- Authorised Signatures
- Due Diligence / Anti-money laundering documentation

Please provide full Anti-Money Laundering (AML) Due Diligence Documentation as set out in Section 3 and a properly signed, valid FACTS/CRS form, together with this Application Form.

The investor is required to submit legible photocopies of the required original documents. The documents must be provided in a clear readable copy format, with photographed information not being obstructed in any way. Unreadable or incomplete copies of documents will be required to be re-submitted.

The Due Diligence Documentary Requirements Section 3 provides further guidance on the specific documentation and information requirements for each investor type as well as, if applicable, certification requirements with regards to documents of certain identified investors.

Subscription instructions and proceeds must not be forwarded until AML requirements have been satisfied and your account number confirmation has been issued to you by the Administrator. Please note this may take up to 5 Business Days.

Incomplete Account Opening Forms (where compulsory information and AML verification documents have not been provided in advance) will be rejected and any subscription monies received will be returned. If an application is rejected, the Administrator, at the cost and risk of the Applicant will, subject to any applicable laws, return application monies or the balance thereof, without interest, expenses or compensation by electronic transfer to the account from which it was paid (less any applicable bank charges where applicable).

If you wish to invest in an existing account, please complete the additional subscription form available at www.sarasinandpartners.com

SECTION 1 - REGISTRATION

All Applicants must complete this section in full - (Mandatory fields are marked with an *)

CORPORATE INVESTOR

Full Registered Account Name: (Including Designation, if any):

Registered Address*:

Post Code:

Country:

Phone No:

Email Address*:

Country of Incorporation:

Existing Sarasin Account No. (if any):

MAILING ADDRESS (IF DIFFERENT TO ABOVE)

Address:

Post Code:

Country:

ADDITIONAL CONTACT(S) FOR RECEIPT OF DOCUMENTATION

Email Address(es):

Contract Note Only

Statements Only

All

INVESTOR BANK DETAILS

Important information regarding bank accounts for subscriptions and redemptions Third party payments are not permitted for redemptions. Please confirm the details of the bank accounts from which and to which payments will be made below. A recent bank statement (no more than 6 months old), or a banker's reference, must accompany the application to evidence that the bank account details provided for subscriptions and redemption payments are for a bank account in the registered holder's account name. Accounts in the name of regulated entities are exempt from this requirement.

Please see below for further details of bank account evidence requirements:

Bank account evidence documentation must include one of the below:

- Original or copy printed bank statements on headed paper showing the investor's name, address and account details **OR**
- Printed correspondence from the bank which confirms the investor's account name, address and account details, duly certified as a true copy of the original

REDEMPTION BANK INFORMATION

Beneficiary Bank Information

Currency:

GBP / USD / EUR / CHF / DKK / ZAR / NZD

Beneficiary Bank Name:

Beneficiary BIC/SWIFT Code/Sort Code/ABA Code:

Beneficiary Bank Address:

Beneficiary Account Number:

IBAN:

Beneficiary Account Name:

Reference Code/ FFC:

Correspondent Bank Information

Note: Required if Payment CCY differs to bank account residency or if your bank account does not support Multi currency payments.

Correspondent Bank Name:

Correspondent BIC/SWIFT Code/Sort Code/ABA Code:

Correspondent Account Number/IBAN:

Correspondent Account Name:

Reference Code/ FFC:

Correspondent Bank Address:

DIVIDEND OPTION:

Reinvest:

Cash:

DIVIDEND BANK INFORMATION (IF PAYABLE BY CASH)

Please complete if bank details differ to redemption bank informaton

Beneficiary Bank Information

Currency:

GBP / USD / EUR / CHF / DKK / ZAR / NZD

Beneficiary Bank Name:

Beneficiary BIC/SWIFT Code/Sort Code/ABA Code:

Beneficiary Bank Address:

Beneficiary Account Number:

IBAN:

Beneficiary Account Name:

Reference Code/ FFC:

Correspondent Bank Information

Note: Required if Payment CCY differs to bank account residency or if your bank account does not support Multi currency payments.

Correspondent Bank Name:

Correspondent BIC/SWIFT Code/Sort Code/ABA Code:

Correspondent Account Number/IBAN:

Correspondent Account Name:

Reference Code/ FFC:

Correspondent Bank Address:

AGENT DETAILS

General Information

Full Name:

Registered Address:

Post Code:

Country:

Phone No:

Email Address:

Regulator Name:

Regulator No:

Agent allowed to act on behalf of the investors to:

Receive any account information Amend Investor(s) Static Data Place Trades on behalf of the investor

Commission Terms Agreed with the Fund (**Internal use only**):

Agent Approver (**Internal use only**):

Agent Stamp:

SECTION 2 – TAX DECLARATIONS

Please complete either the Declaration of Residence outside of Ireland or the Declaration of Residency within Ireland.

DECLARATION OF RESIDENCE OUTSIDE OF IRELAND

Applicants resident outside Ireland are required by the Irish Revenue Commissioners to make the following declaration which is in a format authorised by them, in order to receive payment without deduction of tax. It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Units. 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 Units on my own/our own behalf/on behalf of a company* and that I am/we are/the company* is entitled to the Units 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 Units on behalf of persons:

- who will be beneficially entitled to the Units; 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 Units 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 Units, becomes resident in Ireland.

***Delete as appropriate (mandatory)**

Name of applicant:

Address of applicant:

Signature of applicant or authorised signatory:

 (Declarant)

Capacity of authorised signatory (if applicable):

Date:

IMPORTANT NOTES

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

DECLARATION OF RESIDENCE WITHIN IRELAND

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

It is important to note that this declaration shall apply in respect of any subsequent acquisitions of units

- I declare that the information contained in this declaration is true and correct
- I also declare that I am applying for the Units on behalf of the applicant named below whom is entitled to the Units in respect of which this declaration is made and is: **(please tick as appropriate).**

- a) An individual, or
- b) A company (which is not listed in (c) below). If you tick this box please also provide a statement to this effect on company letterhead, or
- c) A person referred to in section 739D(6) of the Taxes Consolidation Act 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 sections 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
 - The National Asset Management Agency
 - The National Treasury Management Agency or a Fund investment vehicle (within the meaning of section 37 of the National Treasury Management Agency (Amendment) Act 2014) of which the Minister for Finance is the sole beneficial owner, or the State acting through the National Treasury Management Agency;
 - A “qualifying company” within the meaning of section 110 TCA 1997.

Additional requirement where the declaration is completed on behalf of 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 applies, a qualifying management company or a credit union to which Section 2 of the Credit Union Act 1997 applies, the National Asset Management Agency, The National Treasury Management Agency or a Fund investment vehicle (within the meaning of section 37 of the National Treasury Management Agency (Amendment) Act 2014) of which the Minister for Finance is the sole beneficial owner, or the State acting through the National Treasury Management Agency, or a “qualifying company” within the meaning of section 110 TCA 1997.

I undertake that, in the event that the Units cease to be assets of the *pension scheme/Company carrying on life business within the meaning of section 706 TCA 1997/investment undertaking/special investment scheme/unit notice, bring this fact to the attention of the investment undertaking accordingly. ***Delete as appropriate**

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

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

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

- 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 / PRSA Administrator

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

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

I undertake that, if the Units cease to be assets of the approved retirement fund, /the approved minimum retirement fund or the PRSA, including a case where the Units are transferred to another such fund, I will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

Additional requirements where the declaration is completed by an Intermediary

- I/we* also declare that I am/we are* applying for units on behalf of persons who
 - To the best of my/our* knowledge and belief, have beneficial entitlement to each of the units in respect of which this declaration is made, and
 - Is a person referred to in Section 739D(6)TCA 1997.
- I/we* further declare that
 - Unless I/we* specifically notify you to the contrary at the time of application, all applications for units made by me/ us* from the date of this application will be made on behalf of persons referred to in section 739D TCA 1997, and
 - I/we* will inform you in writing if I/we* become aware that any persons ceases to be a person referred to in section 739D(6) TCA 1997.

***Delete as appropriate**

NAME OF APPLICANT:

Name of Applicant:

(Declarant)

Irish Tax Reference Number of Applicant ²:

Authorised Signatory³:

Title (Mr/Mrs etc):

Capacity in which declaration is made:

Date:

IMPORTANT NOTES

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

RETURN OF VALUES (INVESTMENT UNDERTAKINGS) REGULATIONS 2013

Applicable to Irish Investors Only

All investment undertakings managed by Waystone Management Company (IE) Limited must collect additional information in order to satisfy Return of Values (Investment Undertakings) Regulations 2013(S.I. 245 of 2013). Therefore any individual, company or any unincorporated body of persons which are an Irish resident or ordinarily Irish resident (other than an exempted Irish resident or a non-Irish resident that has provided the appropriate declarations above) must provide the following additional information and documentation:

Tax Identification (TIN) / PPS Number:

Any one of the following additional documents are required to verify the TIN or PPS 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 your name, address and tax reference number will also be acceptable. In the case of joint account holders, 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 all investment undertakings managed by Waystone Management Company (Ireland) Limited in accordance with the Data Protection Acts 1988 to 2003. Your information provided herein will be processed for the purposes of complying with the Return of Values (Investment Undertakings) Regulations 2013 and this may include disclosure to the Irish Revenue Commissioners.

ENTITY SELF-CERTIFICATION FOR FATCA AND CRS

INSTRUCTIONS FOR COMPLETION AND DATA PROTECTION NOTICE

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this form you are providing personal information which may constitute personal data within the meaning of the Data Protection Acts, 1998 and 2003 of Ireland. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with Revenue, the Irish tax authority. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU.

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

For further information on FATCA or CRS please refer to the Irish Revenue or the OECD 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 account holder's tax residence or FATCA/CRS classification changes in the future, please ensure that we are advised of these changes promptly.

(Mandatory fields are marked with an *)

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

SECTION 1*: ACCOUNT HOLDER IDENTIFICATION

Account Holder Name*:

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 OF U.S. CITIZENSHIP OR U.S. RESIDENCE FOR TAX PURPOSES

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

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

U.S. TIN:

Or

b) The Entity is **not a Specified U.S. Person** (please also complete Sections 3, 4 and 5) I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

Or

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

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 or indicate at 3.3 the reason why you are unable to provide a GIIN.

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

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:

I.	<p>The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN Please provide the sponsor's name and sponsor's GIIN :</p> <p>Sponsor's Name: _____ Sponsor's GIIN: _____</p> <p>NOTE: 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.</p>	
II.	<p>The Entity is an Exempt Beneficial Owner. Please tick and confirm the category of Exempt Beneficial Owner;</p> <p>I. Government Entity II. International Organisation III. Foreign Central Bank IV. Exempt Retirement Fund V. Collective Investment Vehicle Wholly Owned by Exempt Beneficial Owners.</p>	
III.	<p>The Entity is a Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the IGA Agreement)</p> <p>Indicate exemption:</p>	
IV.	<p>The Entity is a Non-Participating Foreign Financial Institution</p>	
V.	<p>The Entity is an Excepted Foreign Financial Institution. Indicate exemption:</p>	
VI.	<p>The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN</p> <p>Trustee's Name: Trustee's GIIN:</p>	
I.	<p>Active Non-Financial Foreign Entity</p>	
II.	<p>Passive Non-Financial Foreign Entity (If this box is ticked, please include self-certification forms for each of your Controlling Persons)</p>	
III.	<p>Excepted Non-Financial Foreign Entity</p>	

3.4 Non-Financial Institutions (Non-Foreign Financial Entity/NFFE) under FATCA:

If the Entity is not a Financial Institution, please confirm the Entity's FATCA classification below by ticking one of the categories

I.	Active Non-Financial Foreign Entity	<input type="checkbox"/>
II.	Passive Non-Financial Foreign Entity (NFFE) (Please tick the box that applies) I. Passive Non-Financial Foreign Entity with no Controlling Persons that are specified U.S Persons. II. Passive Non-Foreign Financial Entity with Controlling Persons that are specified U.S Persons. (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 and include self-certification forms for each of your Controlling Persons)	<input type="checkbox"/>
III.	Excepted Non-Financial Foreign Entity	<input type="checkbox"/>
IV.	Direct Reporting NFFE Please provide your GIIN:	<input type="checkbox"/>

SECTION 4*: COMMON REPORTING STANDARD ("CRS") DECLARATION OF TAX RESIDENCY (NOTE THAT ENTITIES MAY HAVE MORE THAN ONE COUNTRY OF TAX RESIDENCE)

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

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

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

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

Or

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

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

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

Reason A - The country/jurisdiction where the Account Holder is resident does not issue TINs or TIN equivalents to its residents

Reason B - The Account Holder is otherwise unable to obtain a TIN (Please explain why you are unable to obtain a TIN if you selected **Reason B**)

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 above). In addition please note that the information that the Entity has to provide may differ depending on whether they are resident in a participating or non-participating CRS Jurisdiction. For more information please see the OECD CRS Standard and associated commentary. <https://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.	<p>A Reporting Financial Institution resident in a participating CRS jurisdiction</p>	
II.	<p>A Financial Institution Resident in a Non-Participating Jurisdiction.</p> <p>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> <p>An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution</p> <p>Other Financial Institution, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company</p>	
III.	<p>Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below:</p> <ul style="list-style-type: none"> • Governmental Entity • International Organization • Central Bank • Broad Participation Retirement Fund • Narrow Participation Retirement Fund • Pension Fund of a Governmental Entity, International Organization, or Central Bank • Exempt Collective Investment Vehicle 	

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

If the Entity is 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.	Active Non-Financial Entity – a corporation the stock of which is regularly traded on an established securities market. Please provide the name of the established securities market on which the corporation:	
II.	Active Non-Financial Entity – 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: Please provide details of the securities market that the entity is listed on:	
III.	Active Non-Financial Entity – a Government Entity or Central Bank	
IV.	Active Non-Financial Entity – an International Organisation	
V.	Active Non-Financial Entity – other than those listed in I, II, III or IV above. (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))	

SECTION 6: 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 VIII of the CRS Standard. <https://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

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

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.

I.	
II.	
III.	

6.2 Complete a separate Individual (Controlling Person's) Self-Certification for FATCA and CRS for each Controlling Person listed in Section 6.1.

SECTION 7*: DECLARATIONS AND UNDERTAKINGS

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

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

Agreements to exchange financial account information.

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

Authorised Signature*:

Print Name(s)*:

Date (dd/mm/yyyy)*:

Capacity in which declaration is made*:

TERMS OF PROPOSED INVESTMENT

I declare that:

- I am/We are making this declaration in respect of this Application Form and the Subscription Form relating to it, as well as any subsequent subscriptions that I/we may make in respect of the investment funds.
- I am/We are over 18 years of age.
- I/We, having received and considered a copy of the current Prospectus, any relevant supplements thereto and the most recent annual and/or semi-annual report of the Fund (if any), hereby confirm and declare that this application is based solely on the information contained in such documentation and is made pursuant to the terms of this Application Form. In addition, I/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 has been supplied to me/us. I/We confirm that I/We have read the Key Investor Information Document and that any future investments to any other sub-fund or share class of the umbrella fund can also be transacted based on this confirmation. I/We hereby acknowledge and agree that the updated KIID for each Share Class is available at the Investment Manager's website at www.sarasinandpartners.com and that I/we will read and review the most up-to-date version of the relevant KIID prior to making any subsequent application for Shares in the Fund. I/We request and authorize

[_____]

to act in accordance with my/our instructions. Only applies to UCITS Funds.

- I/We hereby confirm that I am/we are not a citizen or resident in the United States of America, or a partnership or corporation organised under the laws of the United States of America or any state, territory or possession thereof.
- I/We declare that I am/we are the beneficial owner of the account.
- I/We declare my/our acceptance of the ruling that the legal relationship between the investor and the Company shall be governed solely by Irish law, with the jurisdiction being in the location of the Company's registered offices or, for claims under property law, the investor's domicile as well. I/we hereby authorise Waystone Management Company (IE) Limited to send me details of my/our unit holdings in the investment funds in any format via my intermediary or Sarasin & Partners LLP.
- I/We agree that the issue and allotment to me/us of the Units is subject to the provisions of the Prospectus and the relevant supplements thereto, that subscription for Units will be governed and construed in accordance with Irish law and I/we confirm that by subscribing for Units, I/we are not relying on any information or representation other than such as may be contained in the Prospectus, the relevant supplements and the most recent annual or semi-annual report (if available) thereto.
- I/We agree to notify the Trustee or the Administrator immediately if I/we become aware that any of the representations are no longer accurate and complete in all respects and agree immediately to take such action as the Trustee may direct, including where appropriate, the redemption of my/our holding in its entirety. I/We agree to indemnify each of the Administrator and the Trustee and agree to keep each of them indemnified against any loss of any nature whatsoever arising to any of them as a result of any breach of any of the representations, warranties or declarations given by me/us in this Application Form.
- I/We have such knowledge and experience in business and financial matters or have obtained advice from a professional adviser such that I am/we are capable of evaluating the merits, and the risks, of an investment by me/us in the Trust.
- (In respect of joint applicants only) we direct that on the death of one of us the Units 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. In respect of sole applicants we direct that on the death of the sole holder we will always require an Irish Grant of Probate together with additional outlined documentation.
- I/We consent to personal information obtained in relation to me/us being handled by the Administrator, the Trust, the Trustee or the Investment Manager and their delegates, agents or affiliates in accordance with the Data Protection Acts 1988 to 2003 in the Republic of Ireland. Information in relation to me/us will be held, used, disclosed and processed for the purposes of (a) managing and administering my/our holdings in the Trust and any related account on an ongoing basis; (b) for any other specific purposes where I have given specific consent to do so; (c) to carry out statistical analysis and market research (d) to comply with any applicable legal or regulatory obligations including legal obligations under trust law and anti-money laundering legislation; (e) and for disclosure and transfer whether in Ireland or elsewhere (including companies situated in countries outside of the European Economic Area which may not have the same data protection laws as in Ireland) to third parties including my/our financial adviser (where appropriate), regulatory bodies, auditors, technology providers or to the Trustee and its delegates and its or their duly appointed agents and any of their respective related, associated or affiliated companies for the purposes specified above; (e) For other legitimate business interests of the Trust. I/We hereby acknowledge my/our right of access to and the right to amend and rectify my/our personal data, as provided herein. I/We understand that the Trustee is a data controller and will hold any personal information provided by me/us in confidence and in accordance with the Data Protection Act 1988 as amended by the Data Protection (Amendment) Act 2003. I/We consent to the recording of telephone calls that I/we make to and receive from the Administrator, the Trustee or the Investment Manager and their delegates or duly appointed agents and any of their respective related, associated or affiliated companies for record keeping, security and/or training purposes. I/We consent to the Trustee or the Investment Manager sending information about other investment services to me/us by letter, telephone or other reasonable means of communication. I/We understand that I/we have a right not to receive such information.
- I/We hereby authorise the Trustee and the Administrator to retain all documentation provided by me/us in relation to my/our investment in the Trust for such period of time as may be required by Irish law, but for not less than five years after the period of investment has ended.
- In addition to the Tax Information, I/We agree to promptly provide, at any times requested by the [Manager or the] Administrator, any information (or verification thereof) the [Manager or the] Administrator deems necessary for the Fund to comply with the terms of the IGA and any Irish laws, regulations or other guidance implementing the IGA, and any information required to comply with the terms of that agreement on an annual or more frequent basis. I/We agree to waive any provision of foreign law that would, absent such a waiver, prevent compliance with such requests and acknowledges that, if it fails to provide such waiver, it may be required by [the Manager] to withdraw from the Fund if necessary to comply with FATCA and the IGA.
- I/We represent and warrant the completeness and accuracy of any information (as at the date of submission) and authorise the Fund, the [Manager and the] Administrator to act upon such information in good faith, including, but not limited to, disclosing or submitting such information to the Irish tax authorities. We represent and warrant that we have any requisite consent to disclose any information to you. The Fund shall have no obligation to carry out any investigation with respect to the truth, accuracy or completeness of any information provided by us and I/We will, on demand, hold the Fund harmless from any liability resulting from the my/our failure to provide complete and accurate information.

- I/We hereby acknowledge that if I/we fail to provide the any information on a timely basis, I/We may be subject to 30% U.S. withholding tax on the investor's share of "withholdable payments" (as defined for purposes of FATCA) received by the Fund.
- I/We hereby acknowledge that if I/we fail to provide the any information and such failure results in the Fund being unable to comply with the IGA, the Fund and/or the [Manager] may exercise its right to completely redeem an applicant (at any time upon any or no notice). I/We further acknowledge and agree to indemnify the Fund and its other investors for any losses resulting from our failure to meet its obligations under this Section, including any U.S. withholding tax imposed on the Fund.
- I/We hereby acknowledge that any notice or document may be served by the Fund or Administrator on me/us in the manner specified from time to time in the Prospectus and, for the purposes of the Electronic Commerce Act 2000, if I have provided an e-mail address or fax number to the Fund or its delegate, consent to any such notice or document being sent to me/us by fax or electronically to the fax number or e-mail address previously identified to the Fund or its delegate which I/we acknowledge constitutes effective receipt by me/us of the relevant notice or document. I/we acknowledge that I/we am/are not obliged to accept electronic communication and may at any time choose to revoke my/our agreement to receive communications by fax or electronically by notifying the Fund in writing at the above address, provided that my/our agreement to receive communications by fax or electronically shall remain in full force and effect pending receipt by the Fund of written notice of such revocation.
- I/We understand that the tax disclosure set forth in the Prospectus and the relevant supplements thereto is of a general nature and may not cover the jurisdiction in which I am /we are subject to taxation and that the tax consequences of my/our purchase of Units depend on my/our individual circumstances.
- I/We acknowledge the right of the Trustee at any time to require the mandatory redemption of Units in the circumstances provided for in the Prospectus and the relevant supplements thereto.
- I/We, if not a natural person, 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.
- I am/We are able to bear the economic risk of an investment in the Units, including, without limitation, the risk of loss of all or a part of my/our investment. 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 Units will not cause such overall commitment to be excessive.
- The Administrator and the Trust are each hereby authorised and instructed to accept and execute any instructions in respect of the Units to which this application relates given by me/us in written form or by facsimile. If the instructions are given by me/us by facsimile I/we undertake to confirm them in writing immediately. I/We hereby agree to indemnify each of the Administrator and the Trust (on its own behalf and as agent of the Trust) and agree to keep each of them indemnified against any loss of any nature whatsoever arising to any of them as a result of any of them acting upon facsimile instructions. The Administrator and the Trustee may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction or other instrument believed in good faith to be genuine or to be signed by properly authorised persons.
- I/We acknowledge that due to anti-money laundering requirements operating within their respective jurisdictions the Administrator and the Trustee (as the case may be) may require further identification of the applicant(s) before the application can be processed and the Administrator and the Trustee (on its own behalf and as agent of the Trust) 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 or has been provided in incomplete form.

- I/We request that the Units issued pursuant to this application are registered in the name(s) and address set out below.
- I/We hereby accept such lesser number of Units, if any, than may be specified above in respect of which this application may be accepted.

General authorisation:

- To comply with the Irish and UK Money Laundering Regulations I/we hereby consent to the processing of my personal data by Waystone Management Company (IE) Limited. Any information obtained from me as a result of this application will be processed by Waystone Management Company (IE) Limited or an affiliate. As a consequence, such data may be held outside the United Kingdom and the European Economic Area. It should be noted that in the most case this data will be held by Waystone Management Company (IE) Limited or its affiliate in the United Kingdom, Ireland, India, and USA and /or by its parent company Bank Sarasin's Co. Ltd, in Switzerland. I/we authorise Sarasin to enable access to the details of my/our investments in the Sarasin Funds to my/our designated financial adviser or any other Sarasin Group of Companies, through a website or by means of electronic data feeds. I/we understand that this information will only be used by my Financial Adviser in the course of providing investment advice to me/us. (Under the terms of the Data Protection Act, I understand that I have the right to obtain a copy of the information you hold about me upon payment of the appropriate fee.) I/we understand that Waystone Management Company (IE) Limited may need to request additional evidence of identity from me/us and I/we consent to the use of a credit agency for this purpose who will record an enquiry has been made.
- Where identification documents requested have not been provided, Waystone Management Company (IE) Limited and the Administrator will NOT be able to proceed with the purchase of units until such documents have been received.
- To comply with the European Union's Savings Tax Directive by virtue of the adoption of the terms by the Republic of Ireland, I/we understand that Waystone Management Company (IE) Limited are obliged to provide the Republic of Ireland Income Tax authority details of any payments of interest, or similar income.
- I/We shall provide the Fund Manager and the] Administrator with any additional information which it may reasonably request in connection with tax and or/FATCA regulations/reporting requirements or other similar requirements in order to substantiate any representations made by me/us or otherwise and I/we authorise the Fund or its agents to disclose such information relating to this application to such persons as they consider appropriate.
- In addition to any information required to the Tax Information, I/We agree to promptly provide, and periodically update, at any times requested by the Manager or the, Administrator with any information (or verification thereof) the [Manager of the] Administrator deems necessary to comply with any requirement imposed on the Fund including pursuant to tax and/or FATCA reporting requirements (including any imposed by any inter-governmental agreement or any legislation in relation to any intergovernmental agreement). This may include such information as is required to evidence the Fund's (or any account holder in the Fund's) status for such purposes, but to include (not limited to) whether the Fund is a foreign financial institution (for FATCA purposes), or whether of its account holders are US person for these purposes.
- Where I/we am/are investing as nominee, I/ we shall provide our client(s) with the KIID issued in respect of the Sub-Fund and/or Unit Class (as the case may be) and I/we shall ensure that we do so in compliance with Commission Regulation (EU) No. 583/2010, as amended from time to time or by any supplemental legislation and in compliance with the applicable legislation in any jurisdiction in carrying out this activity. I/We shall maintain records of my/our provision of the KIID to my/our clients and shall furnish such records to the Fund, or its delegates, upon request.

- I/We consent to personal information obtained in relation to me/us being handled by the Administrator, the Manager, the Trustee, or the Investment Manager and their delegates, agents or affiliates in accordance with the Data Protection Acts 1988 to 2003. Information in relation to me/us will be held, used, disclosed and processed for the purposes of (a) managing and administering my/our holdings in the relevant Trust and any related account on an ongoing basis; (b) for any other specific purposes where I have given specific consent to do so; (c) to carry out statistical analysis and market research (d) to comply with any applicable legal or regulatory obligations including legal obligations under company law and anti-money laundering legislation; (e) and for disclosure and transfer whether in Ireland or elsewhere (including companies situated in countries outside of the European Economic Area which may not have the same data protection laws as in Ireland) to third parties including my/our financial adviser (where appropriate), regulatory bodies, auditors, technology providers or to the relevant Trust and its delegates and its or their duly appointed agents and any of their respective related, associated or affiliated companies for the purposes specified above; (f) For other legitimate business interests of the relevant Trust. I/We hereby acknowledge my/our right of access to and the right to amend and rectify my/our personal data, as provided herein. I/We understand that the relevant Trust is a data controller and will hold any personal information provided by me/us in confidence and in accordance with the Data Protection Act 1988 as amended by the Data Protection (Amendment) Act 2003.
- I/We acknowledge and agree that subscription monies received in respect of a Sub-Fund in advance of Units being issued on the relevant Dealing Day will be held in the umbrella cash subscriptions and redemptions account in the name of the Sub-Fund and will be treated as an asset of the relevant Sub-Fund. I/We further acknowledge and agree that I/we will be an unsecured creditor of the relevant Sub-Fund with respect to the amount held by the Trust until Units are issued on the Dealing Day and, as such, I/we will not benefit from any appreciation in the Net Asset Value of the relevant Sub-Fund or any other Unit holder rights (including dividend entitlement) until such time as Units are issued on the relevant Dealing Day. I further acknowledge and agree that such amounts will constitute a debt due to me from the relevant Sub-Fund and will not be held on trust for me, pending the issue of Units on the relevant Dealing Day.

Data Protection Notice

This notice sets out how [the Fund] will process personal information (as a Data Controller)

Where your details are provided to the Fund as a consequence of your investment in [the Fund], then the Fund, acting as a data controller may itself (or through a third party such as Northern Trust International Fund Administration Services (Ireland) Limited (the "Administrator") acting in its capacity as the Fund's administrator) process your personal information or that of your directors, officers, employees and/or beneficial owners. When processing your personal information, there may also be times where the Administrator, or other service providers, will act as a data controller. For further information regarding these activities, please consult the data privacy notice of the Administrator (which is available at this website: <https://www.northerntrust.com/emea-privacy-notice>).

Please ensure that you provide a copy of this Data Protection Notice to any third parties whose personal data you provide to the Fund. This Data Protection Notice may be updated at any time and the Fund will notify you in writing of any changes.

Purposes of Processing and Legal basis for processing

Your personal data may be processed by the Fund or the Administrator (or any of their affiliates, agents, employees, delegates or sub-contractors) for the following purposes:

- To facilitate the opening of your account with the Fund, the management and administration of your holdings in the Fund and any related account on an on-going basis (the "Services") which are necessary for the performance of your contract with the Fund, including without limitation the processing of redemption, conversion, transfer and additional subscription requests and the payment of distributions and redemptions;

The use of your data is necessary for performance of your contract with us.

- In order to carry out anti-money laundering checks and related actions which the Fund considers appropriate to meet any legal obligations imposed on the Fund relating to, the prevention of fraud, money laundering, terrorist financing, bribery, corruption, tax evasion and to prevent the provision of financial and other services to persons who may be subject to economic or trade sanctions, on an on-going basis, in accordance with the Fund and the Administrator's anti-money laundering procedures;
- To retain AML and other records of individuals to assist with the subsequent screening of them by the Administrator including in relation to other funds or clients of the Administrator;
- To disclose information to other third parties such as service providers of the Fund, auditors, regulatory authorities and technology providers in order to comply with any legal obligation imposed on the Fund;
- To report tax related information to tax authorities in order to comply with a legal obligation;

The use of your data is necessary in order for us to comply with any legal or regulatory obligations.

- To monitor and record calls and electronic communications for (i) processing and verification of instructions, (ii) investigation and fraud prevention purposes, (iii) for crime detection, prevention, investigation and prosecution, (iv) to enforce or defend the Fund and its affiliates', itself or through third parties to whom it delegates such responsibilities or rights, (v) to pursue the Fund's legitimate interests in relation to such matters or to (vi) to resolve complaints;
- To disclose information to other third parties such as service providers of the Fund, auditors, regulatory authorities and technology providers in order to pursue the legitimate interests of the Fund;
- To enforce or defend the Fund's rights, itself or through third parties to whom it delegates such responsibilities.

The use of your data is in furtherance of our legitimate business interests.

Please note: You have the right to object to processing which is done in furtherance of our legitimate interests.

The legitimate interests referenced above include:

- Assertion of legal entitlements and defence in the event of a legal dispute;
- Prevention of criminal acts;
- Measures for business control and the further development of products;
- Risk management;

We do not consider such interests would prejudice your rights or fundamental freedoms as a data subject. For more information on our legitimate interests and the balancing exercise, please contact us using the details below.

Recipients of Data and International Transfer of Data

The Fund may disclose your personal information as follows:

- To its service providers, including the Administrator, Northern Trust Fiduciary Services (Ireland) Limited, as Depositary, their affiliates, custodians, data management and investor reporting solution providers, printers, publishers, distributors, platform providers and other third party service providers engaged by the Fund in connection with the requirements, oversight, safekeeping, distribution or operation of the Fund, in order to process the data for the above mentioned purposes; and
- To competent authorities (including tax authorities), law enforcement agencies, the Central Bank of Ireland, courts and bodies as required by law or requested or to affiliates for internal investigations and reporting.

The disclosure of personal information to the third parties set out above will, to the extent necessary to perform the Services, involve the transfer of data to the USA and other jurisdictions outside the European Economic Area. Such countries may not have the same data protection laws as your jurisdiction. The Fund has authorised the Administrator as its agent to put in place Standard Contractual Clauses in accordance with Article 46(2) of the General Data Protection Regulation (GDPR). Please contact the Administrator for copies of the Standard Contractual Clauses that have been entered into by the Fund and/or the Administrator and details of other safeguards that have been put in place.

Retention period

The Fund and the Administrator will retain your personal information for as long as required for the performance of the Services or for a longer period, depending on whether additional legal/regulatory obligations mandate that the Fund retains your personal information.

Data Subject Rights

In certain circumstances, you have the right to:

- **Request access** to your personal information (commonly known as a "data subject access request"). This enables you to receive a copy of the personal information we hold about you and to check that we are lawfully processing it;
- **Request correction** of the personal information that we hold about you. This enables you to have any incomplete or inaccurate information we hold about you corrected;
- **Request erasure** of your personal information. This enables you to ask us to delete or remove personal information where there is no good reason for us continuing to process it. You also have the right to ask us to delete or remove your personal information where you have exercised your right to object to processing (see below);
- **Object to processing** of your personal information where we are relying on a legitimate interest (or those of a third party) and there is something about your particular situation which makes you want to object to processing on this ground. You also have the right to object where we are processing your personal information for direct marketing purposes;
- **Request the restriction of processing** of your personal information. This enables you to ask us to suspend the processing of personal information about you, for example if you want us to establish its accuracy or the reason for processing it;
- **Request the transfer** of your personal information to another party.

We will respond to your request in writing, or orally if requested, as soon as practicable and in any event not more than within one month after of receipt of your request. In exceptional cases, we may extend this period by two months and we will tell you why. We may request proof of identification to verify your request. For more details in relation to your rights, including how to exercise them, please see our full privacy policy or contact us – refer to the "Contacting us" details below.

We may also seek your consent for the processing of your personal information for specific purposes. Where we do so, and where you give consent, you have the right to subsequently withdraw that consent at any time (by contacting us using the details below).

SIGNATURES

Declaration - I/We declare that the information contained in this form and the attached documentation, if any, is true and accurate to the best of my/our knowledge and belief. Further, I/we acknowledge that I/we have read and fully understand the Company's Data Protection Notice as set out above.

Signature of applicant or authorised signatory/signatories:

Capacity of authorised signatory/signatories (if applicable):

Signature of applicant or authorised signatory/signatories:

Capacity of authorised signatory/signatories (if applicable):

Date:

Corporate Entities are required to sign in accordance with their signature list (please enclose).

Consequences of not Providing Required Data

Where the Fund or the Administrator requires your personal information to comply with AML or other legal requirements, failure to provide this information means the Fund may not be able to accept you as an investor in the Fund and/or may be unable to process, or release your investment in the Funds. This may result in the Fund terminating its relationship with you. We will tell you when we ask for your information whether it is a statutory or contractual requirement to give us the information and the consequences of not providing this information.

You have the right to lodge a complaint with a supervisory authority in the EU Member State of your habitual residence or place of work or in the place of the alleged infringement if you consider that the processing of personal data relating to you carried out by the Fund or its service providers infringes the GDPR.

How to contact us

The Fund's current Administrator is Northern Trust International Fund Administration Services (Ireland) Limited.

If you have any questions about our use or the Administrator's use of your personal information, please contact us at dataprotection@sarasin.co.uk.

SECTION 3 – DUE DILIGENCE DOCUMENTATION

Due Diligence Documentary Requirements in accordance with The Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010 (The ‘CJA 2010’) as amended and updated by The Criminal Justice Act 2013 (The ‘CJA 2013’).

In order to comply with Ireland’s Anti-Money Laundering (“AML”) legislation, Northern Trust (as Administrator) is required to conduct due diligence on all prospective investors into the Funds. The Due Diligence Documentary Requirements section provides guidance on the specific documentation and information requirements for each investor type that should be provided with this Sarasin Account Opening Form to open an account.

Note: Northern Trust (as Administrator) and Waystone Management Company (Ireland) Limited reserves the right to request further documentation and information as deemed necessary for due diligence purposes.

SECTION 3 – DUE DILIGENCE DOCUMENTATION GUIDELINES

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

Examples of Photographic Identity Documentation:

- Current passport.
- Current driving licence.
- Current national identity card.
- Current identification form with the photo signed by a police officer or equivalent.
- Social welfare/revenue card or any identity document with photographic identity issued by a government department.

Examples of Proof of Address:

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

Note: All documentation must reflect the current residential address and must be dated within the previous 6 months other than in the case of an official document known to be issued only or typically at fixed intervals of more than 6 months, in which case such document may be accepted during that period, to a maximum of 12 months (e.g. correspondence from local authorities).

Letter of Assurance

Please contact Northern Trust for a template letter of assurance if required.

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

Certification/Notarization of Documents – Required for High Risk countries:

Certified/notarized copies of personal identification documents and corporate documentation is required for certain identified investors. Documents must be a ‘certified true copy of the original’.

In terms of certifying a document as a true copy, certification means that there is an original signature on the document from a suitable person.

Suitable persons include:

- An authorised signatory of a Regulated Financial Institution or Credit Institution.
- An authorised signatory of a Financial Adviser.
- A Justice of the Peace.
- A Notary Public or Practising Solicitor.
- A Practising Chartered or Certified Public Accountant.
- Medical Professional
- A person authorised to sign on behalf of an Embassy or a Consul.
- A Police Officer.

Certification of each document should include:

- A signed statement confirming that this document is a true and accurate copy of the original document as seen by the person certifying the document.
- The name (in block capitals), occupation and contact details (address, telephone number and email address) of the person certifying the document, as a true copy of the original document.
- The date of certification of the document, as a true copy of the original document.

Note 1: Where the document, being certified as a true copy of the original document, contains a photograph, the person certifying the document as a true copy should also confirm that this a true likeness of the person named in the document.

Note 2: The document being provided as a true and accurate copy of the original document must include a wet ink signature of the person certifying the document as a true and accurate copy of the original document (i.e. no scanned or photocopied copies of the document being certified as a true copy of the original document, can be accepted).

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

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

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

English Translations:

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

- **Beneficial Owner, in relation to the estate of a deceased person**, where the estate is in the course of administration, means the executor or administrator of the estate concerned.
- **Beneficial Owner, in relation to a partnership**, means any individual who ultimately is entitled to or controls, whether the entitlement or control is direct or indirect, more than a 25% of the share of the capital or profits of the partnership or more than 25% of the voting rights in the partnership or otherwise exercises control over the management of the partnership.
- **Beneficial Owner, in relation to a trust**, means any of the following:
 1. any individual who is determined as being entitled to a vested interest in possession, remainder or reversion, whether or not the interest is defeasible, in at least 25% of the capital of the trust property;
 2. in the case of a trust other than one that is set up or operates entirely for the benefit of individuals referred to in the paragraph above relating to body corporates, the class of individuals in whose main interest the trust is set up or operates; or
 3. any individual who has control over the trust.

• **Beneficial Owner in relation to a legal entity or legal arrangement means:**

1. If the individuals who benefit from the entity or arrangement have been determined, any individual who benefits from at least 25% of the property of the entity or arrangement;
2. If the individuals who benefit from the entity or arrangement have yet to be determined, the class of such individuals in whose main interest the entity or arrangement is set up or operates; and
3. Any individual who exercises control over at least 25% of the property of the entity or arrangement.

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

- A Head of state, head of government, government minister or deputy or assistant government minister.
- A member of parliament.
- A member of the supreme court, constitutional court or other high level judicial body whose decisions, other than in exceptional circumstances, are not subject to further appeal.
- A member of a court of auditors or of the board of a central bank.
- An ambassador, chargé d'affaires or high ranking officer in the armed forces.
- A member of the administrative, management or supervisory body of a state owned enterprise.

A close associate of a PEP includes any of the following persons:

- Any individual who has joint beneficial ownership of a legal entity or legal arrangement, or any other close business relations, with the PEP.
- Any individual who has sole beneficial ownership of a legal entity or legal arrangement set up for the actual benefit of the PEP.

An immediate family member of a PEP includes any of the following persons:

- Spouse of the PEP.
- A person who is considered to be the equivalent to a spouse, under the laws where the person or PEP resides.
- Children of the PEP.
- A spouse of the child of the PEP.
- A person who is considered to be the equivalent to a spouse of a child, under the laws where the person or child resides.
- Parent/parents of the PEP.

Equivalent Jurisdictions (i.e. jurisdictions where a presumption of comparability with Ireland may be made)

Australia, Austria, Argentina, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Guernsey, Hong Kong, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Luxembourg, Malaysia, Netherlands (including Aruba, Curacao and Saint Marten), New Zealand, Norway, Portugal, Republic of Korea, Singapore, South Africa, Spain, Sweden, Switzerland, United Kingdom and United States.

Deemed High Risk Countries

Albania, Angola, Azerbaijan, Bahamas, Bangladesh, Belize, Bolivia, Cambodia, Cape Verde, Chad, Colombia, Comoros, Dominican Republic, Ecuador, El Salvador, Equatorial Guinea, Gabon, Ghana, Guatemala, Guyana, Haiti, Honduras, India, Jamaica, Jordan, Kazakhstan, Laos, Liechtenstein, Maldives, Mauritania, Mexico, Moldova, Monaco, Morocco, Nauru, Nicaragua, Nigeria, Niue, Pakistan, Palestinian Territories, Panama, Papua New Guinea, Peru, Saint Kitts and Nevis, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Tajikistan, Tanzania, Trinidad and Tobago, Tunisia, Turkey, Uganda, United Arab Emirates, Uzbekistan, Vanuatu, Afghanistan, Belarus, Benin, Bosnia and Herzegovina, Burma (Myanmar), Burundi, Central African Republic, China, Congo Democratic Republic, Costa Rica, Cyprus, Egypt, Eritrea, Guinea, Guinea Bissau, Iraq, Ivory Coast, Lebanon, Liberia, Libya, Macau, Montenegro, Myanmar (Burma), Russia, Serbia, Somalia, South Sudan, Sudan, Yemen and Zimbabwe.

Note: Northern Trust reviews the risks associated with all locations on a regular basis. The risk associated with a location may change over time. Northern Trust reserves the right to apply a different risk rating than shown in this document.

SECTION 3 – DUE DILIGENCE DOCUMENTATION ENTRY TYPE

Please tick entity type below (Please note, investor type indicates the documents required to open account):

Regulated Credit or Financial Institution	<input type="checkbox"/>	Pension Schemes	<input type="checkbox"/>
Nominee Company	<input type="checkbox"/>	Collective Investment Scheme/Fund	<input type="checkbox"/>
Listed Company	<input type="checkbox"/>	Government Body or Public Authority	<input type="checkbox"/>
Subsidiary of a Listed Company	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
Private/ Unlisted Company	<input type="checkbox"/>	Charity	<input type="checkbox"/>
Limited Liability Company	<input type="checkbox"/>	Club or Society	<input type="checkbox"/>
Partnership	<input type="checkbox"/>	School, College or university	<input type="checkbox"/>
Trusts/ Foundations	<input type="checkbox"/>	Church	<input type="checkbox"/>
Other (Please specify)	<input type="text"/>		

SECTION 3 – DUE DILIGENCE DOCUMENTATION LEVERAGE ACROSS INVESTMENTS

I hereby authorise NTIFASIL (the administrator) to leverage the due diligence documentation provided for the purposes of compliance with applicable regulatory requirements across all investments which I currently hold/ may hold in the future across all funds which are administered by NTIFASIL.

SECTION 3 – DUE DILIGENCE DOCUMENTATION ULTIMATE BENEFICIAL OWNER

Ultimate Beneficial Owners are individuals who directly or indirectly hold ownership of 25% or more of the shares or voting rights in an entity, or otherwise exercise control over the management of the entity. **The Ultimate Beneficial Owner section must be completed. Non-completion could delay acceptance of subscription.**

* In cases where shareholder(s) are entities with over 25% ownership or control, please provide the details of Individual(s) who hold beneficial ownership over 25%.

Please complete the below:

Name	Address	% Ownership	Nationality	Date of Birth
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Signature 1	Print Name	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature 2	Print Name	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>

RELATED PERSON DETAIL

Full names of all Related Persons:

- In the case of a company, Related Persons means the directors.
- In the case of a Partnership, Related Persons means the partners.
- In the case of a limited liability company (LLC), Related Persons means the managing members.
- In the case of a trust, foundation or similar entity, Related Persons means the trustees.
- In the case of a charity/government body/ university/ school/ college/ club/ society, Related Persons means the authorising officers/ board members/ officials.

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SECTION 3 – DUE DILIGENCE DOCUMENTATION CORPORATE REQUIREMENTS

Regulated Credit or Financial Institution

Where the applicant is a Regulated Credit or Financial Institution from one of the Equivalent Jurisdictions referenced on page 25:

- Please provide proof of regulation.
- A letter of assurance from the Regulated Credit or Financial Institution.
- Identify any beneficial owner entitled to 25% or more (directly or indirectly) of the share capital, profit or voting rights or otherwise exercise control over the management of the entity. Where there is no beneficial owner entitled to 25% or more, then the natural person(s) who hold the position of director(s) of the entity must be identified (along with address, date of birth and nationality).

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

1. Full name of the company
2. Registered number of the company
3. Registered office address and principal business address of the company
4. Details of Directors of the company
5. Details of any Beneficial Owner beneficially entitled to more than 25% of the share capital, profit or voting rights or otherwise exercising control over the management of the company.

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

6. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) confirmation of any underlying investor who is a Beneficial Owner (see earlier definition of a Beneficial Owner) of the proposed investment.
7. One or more of the following:
 - Extract from the relevant company registry providing details of the company; and/or
 - Copy of the certificate of incorporation or equivalent of the company; and/or
 - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
 - Copy of the latest audited financial statements of the company.

Where the applicant is a Regulated Credit or Financial Institution in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

8. Photographic identity document and proof of address for 2 directors of the company.
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital, profit or voting rights or otherwise exercising control over the management of the company.
10. Where the company is investing on behalf of underlying investors due diligence documentation (by reference to the legal form of the investor) for any Beneficial Owner of the proposed investment.

Note: Where the applicant is a Regulated Credit or Financial Institution in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Nominee Company

Where the applicant is a Regulated Nominee Company of a Credit or Financial Institution from one of the Equivalent Countries referenced on page 25:

- Please provide proof of regulation.

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

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

Or

Please provide the following confirmations/documentation

1. Full name of the Nominee Company.
2. Registered number of the Nominee Company.
3. Registered office address and principal business address of the Nominee Company.
4. Details of the directors of the Nominee Company.
5. Proof of regulation for the Regulated Credit or Financial Institution.
6. Details of any Beneficial Owner of the Nominee Company including details of any Beneficial Owner of the Nominee Company who is a PEP.
7. One or more of the following:
 - Extract from the relevant company registry providing details of the Nominee company; and/or
 - Copy of the certificate of incorporation or equivalent of the Nominee Company; and/or
 - Copy of the Memorandum and Articles of Association or equivalent of the Nominee Company; and/or
 - Copy of the latest audited financial statements of the Nominee Company.

Where the applicant is not a Nominee Company of a Regulated Credit or Financial Institution or a Nominee Company in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

8. Photographic identity document and proof of address for 2 directors of the Nominee Company.
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner of the Nominee Company.

Note: Where the applicant is a Nominee Company in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Listed Company

Where the applicant is a company listed on a regulated financial market in an EEA (European Economic Area) State or a regulated financial market in a place other than an EEA State, being a place that imposes on companies whose securities are admitted to trading on the market disclosing requirements consistent with legislation of the European Communities.

- Please provide proof of listing.

Where the applicant is **NOT** a Listed Company on an above referenced regulated financial market please provide the following confirmations/documentation:

1. Proof of listing of the company.
2. Full name of the company.
3. Registered number of the company.
4. Registered office and principal business address of the company.
5. Details of the directors of the company.
6. Details of any beneficial owners who own more than 25% of the share capital, profit or voting rights or exercise control over management of the company.

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

1. Confirmation as to whether the company is investing on its own behalf or on behalf of underlying investors and (as applicable) confirmation of any underlying investor who is a Beneficial Owner (see earlier definition of a Beneficial Owner) of the proposed investment.
2. One or more of the following:
 - Extract from the relevant company registry providing details of the company; and/or
 - Copy of the certificate of incorporation or equivalent of the company; and/or
 - Copy of the Memorandum and Articles of Association or equivalent of the company; and/or
 - Copy of the latest audited financial statements of the company.

Where the applicant is a Listed Company in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

3. Photographic identity document and proof of address for 2 directors of the company.
4. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital, profit or voting rights or otherwise exercising control over the management of the company.
5. Where the company is investing on behalf of underlying investors due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner of the proposed investment.

Note: Where the applicant is a Listed Company in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Private and Unlisted Company

Where the applicant is a Private Company/Company not listed on a regulated financial market please provide the following confirmations/documentation:

1. Full name of the Company.
2. Registered number of the Company.
3. Registered office address and principal business address of the Company.
4. Details of the directors of the Company.
5. Photographic identity document and proof of address for 2 directors of the Company.
6. Details of any Beneficial Owner of the Company including details of any Beneficial Owner of the Company who is a PEP.
7. One or more of the following:
 - Extract from the relevant company registry providing details of the Company; and/or
 - Copy of the certificate of incorporation or equivalent of the Company; and/or
 - Copy of the Memorandum and Articles of Association or equivalent of the Company; and/or
 - Copy of the latest audited financial statements of the Company.

Where the applicant is a Company in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

8. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital of the Company.

Note: Where the applicant is a Company in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Limited Liability Company

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

1. Full name of the LLC.
2. Registered office address and principal business address of the LLC.
3. Details of the managing members of the LLC.
4. Photographic identity document and proof of address for 2 managing members of the LLC.
5. Details of any Beneficial Owner of the LLC including details of any Beneficial Owner of the LLC who is a PEP.

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

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

Where the applicant is a LLC in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

8. Photographic identity document and proof of address for 2 managing members of the LLC.
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital of the LLC.

Note: Where the applicant is a Company in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Partnership

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

1. Full name of the Partnership.
2. Registered office address and principal business address of the Partnership.
3. Details of the partners.
4. Photographic identity document and proof of address for 2 partners.
5. Details of any Beneficial Owner of the Partnership including details of any Beneficial Owner of the Partnership who is a PEP.

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

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

Where the applicant is a Partnership Fund the following confirmation/documentation should also be provided:

7. Details of the general partner of the Partnership Fund and due diligence documentation for such general partner (by reference to the legal form of such general partner).

Where the applicant is a Partnership in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

8. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital of the Partnership.

Note: Where the applicant is a Partnership in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Trust, Foundation or similar entity

Where the applicants are Regulated Trustees investing on behalf of a Trust, Foundation or similar entity please provide the following confirmations/documentation:

1. Full name of the Trust, Foundation or similar entity.
2. Registered address of the Trust, Foundation or similar entity.
3. Confirmation of the legal form of the Trust, Foundation or similar entity.
4. Trust deed or equivalent for the Trust, Foundation or similar entity or evidence of the Trust, Foundation or similar entity by reference to an appropriate register.
5. Confirmation of the nature/purpose of the Trust, Foundation or similar entity.
6. Confirmation of the trustees of the Trust, Foundation or similar entity with proof of regulation for the trustees.
7. Details of any Beneficial Owner of the Trust, Foundation or similar entity including details of any Beneficial Owner of the Trust etc. who is a PEP.

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

8. Details of the settlor of the Trust, Foundation or similar entity.
9. Details of the protector (where such protector has been appointed) for the Trust, Foundation or similar entity.

Where the applicants are NOT Regulated Trustees investing on behalf of a Trust, Foundation or similar entity, the following confirmations/documentation should be provided:

1. Full name of the Trust, Foundation or similar entity.
2. Registered address of the Trust, Foundation or similar entity.
3. Confirmation of the legal form of the Trust, Foundation or similar entity.
4. Trust deed or equivalent for the Trust, Foundation or similar entity.
5. Confirmation of the nature/purpose of the Trust, Foundation or similar entity.
6. Confirmation of the trustees of the Trust, Foundation or similar entity.
7. Photographic identity document and proof of address for 2 trustees.
8. Details of any Beneficial Owner of the Trust, Foundation or similar entity including details of any Beneficial Owner of the Trust etc. who is a PEP.

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

9. Details of the settlor of the Trust, Foundation or similar entity.
10. Photographic identity document and proof of address for the settlor of the Trust, Foundation or similar entity.
11. Details of the protector (where such protector has been appointed) for the Trust, Foundation or similar entity.
12. Photographic identity document and proof of address for the protector (if any) of the Trust, Foundation or similar entity

Note: Where the applicants are NOT Regulated Trustees investing on behalf of a Trust, Foundation or similar entity, documentation provided should be certified as true copies of the original documentation.

Pension Scheme

Where the applicant is an Employee/Superannuation or similar scheme in one of the Prescribed Countries referenced above, please provide the following confirmations from the trustees of the scheme:

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

Where the applicant is NOT an Employee/Superannuation or similar scheme in one of the Prescribed Countries referenced above, please provide the following confirmations/documentation :

1. Full name of the pension scheme.
2. Registered office address of the pension scheme.
3. Authorised Signatory List for the trustees of the pension scheme.
4. One of the following:
 - Confirmation of registration of the pension scheme (as appropriate) from the relevant tax authorities or pensions board.
 - Confirmation of the identity of two Trustees / Directors/Governors/Board Members or equivalent of the pension scheme and the constitutional/formation document of the pension scheme.

Where the applicant is a Pension Scheme in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

5. Details of the scheme administrator and the entity carrying out AML/CTF controls on scheme investors.
6. Letter of assurance from the entity carrying out AML/CTF controls on scheme investors (see template Letter of Assurance II below).
7. Copy of the audited financial statements of the scheme administrator.

Note: Where the applicant is a Pension Scheme in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Collective Investment Scheme

Where the applicant is a Collective Investment Scheme listed on a regulated financial market in an EEA (European Economic Area) State or a regulated financial market in a place other than an EEA State, being a place that imposes on companies whose securities are admitted to trading on the market disclosing requirements consistent with legislation of the European Communities.

- Please provide proof of listing.

Where the applicant is a Collective Investment Scheme regulated as a designated person in one of the Prescribed Countries referenced above:

- Please provide proof of regulation.

Where the Collective Investment Scheme ('CIS') is NOT either listed on a regulated financial market (as above) or regulated as a designated person in one of the Prescribed Countries referenced above, please provide the following confirmations/documentation:

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

Where the applicant is a Collective Investment Scheme in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

8. Letter of Assurance from the entity carrying out AML/CTF controls on scheme investors
9. Due diligence documentation (by reference to the legal form of the entity) for any Beneficial Owner beneficially entitled to more than 25% of the share capital of the CIS.

Note: Where the applicant is a Collective Investment Scheme in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Government / Public Body

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

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

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

1. Full name of the government body or public authority.
2. Nature and status of the government body or public authority.
3. Registered office address of the government body or public authority.
4. Details of the home state of the public authority and details of the nature of its relationship with the public authority.
5. Details of the ownership of the public authority.
6. Names of the main officials of the government body or public authority.
7. Details of all persons who own or control over 25% of the entity's share capital, profit or voting rights.

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

8. Appropriate background information on the government body or public authority.

Where the applicant is a Listed Company in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

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

Note: Where the applicant is a Government Body or Public Authority in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Trade Union

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

1. Full name of the Trade Union.
2. Registered office address and principal business address of the Trade Union.
3. Confirmation of the legal status of the Trade Union including whether the Trade Union is registered or otherwise listed by a controlling body for regulatory or oversight purposes (e.g. Congress of Trade Unions).
4. Confirmation of the stated purpose, aims and objectives of the Trade Union with also details of how the Trade Union is funded.
5. Details of the Officers of the Trade Union empowered to make investments on behalf of the Trade Union (e.g. president, secretary, treasurer or other senior committee members).
6. Constitutional/formation document of the Trade Union.

Where the applicant is a Trade Union in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

7. Photographic identity document and proof of address for 2 principal Officers of the Trade Union.

Note: Where the applicant is a Trade Union in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Charity

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

1. Full name of the Charity.
2. Registered office address and principal business address of the Charity.
3. Confirmation of the nature/purpose of the Charity with details of how the Charity is funded.
4. (As applicable) extract from the relevant charities register (e.g. UK Charities Commission).
5. Details of the Trustees/Directors/Governors/Board Members of the Charity.
6. Photographic identity document and proof of address for 2 Trustees/Directors/Governors/Board Members of the Charity.
7. Details of the beneficiaries of the Charity.
8. Constitutional/formation document of the Charity.

Where the applicant is a Charity in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

9. Audited financial statements for the Charity.
10. Details of any Beneficial Owner including details of any Beneficial Owner of the Charity who is a PEP with photographic identity document and proof of address for such Beneficial Owner(s).

Note: Where the applicant is a Charity in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Club or Society

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

1. Full name of the Club/Society.
2. Registered office address and principal business address of the Club/Society.
3. Confirmation of the legal status of the Club/Society.
4. Confirmation of the nature/purpose of the Club/Society with details of how the Club/Society is funded.
5. Details of the principal Officers of the Club/Society.
6. Photographic identity document and proof of address for 2 principal Officers of the Club/Society certified as true copies of the original documents.
7. Constitutional/formation document of the Club/Society.
8. Audited financial statements for the Club/Society.

Where the applicant is a Club/Society in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

9. Details of any Beneficial Owner including any Beneficial Owner of the Club/Society who is a PEP with photographic identity document and proof of address for such Beneficial Owner(s).

Note: Where the applicant is a Club/Society in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

School, College or University

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

1. Full name of the School, College or University.
2. Registered office address and principal business address of the School, College or University.
3. Background information on the School, College or University and confirmation of the legal status of the School, College or University.
4. Confirmation of the nature/purpose of the School, College or University with details of how the School, College or University is funded.
5. Details of the ownership of the School, College or University including whether the School, College or University is in public or independent ownership.
6. Details of the principal Officers of the School, College or University.
7. Photographic identity document and proof of address for 2 principal Officers of the School, College or University.
8. Details of any Beneficial Owners of the School, College or University including details of any Beneficial Owner who is a PEP.

Where the applicant is a School, College or University in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

9. Photographic identity document and proof of address for any Beneficial Owner(s).

Note: Where the applicant is a School, College or University in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

Church

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

1. Full name of the Church.
2. Registered office address and principal business address of the Church.
3. Confirmation of the nature/purpose of the Church with details of how the Church is funded. Or
4. Details of the Trustees/Directors/Governors/Board Members of the Church.
5. Photographic identity document and proof of address for 2 Trustees/Directors/Governors/Board Members of the Church.
6. Details of the beneficiaries of the Church.
7. Constitutional/formation document of the Church.

Where the applicant is a Church in one of the aforementioned deemed high risk jurisdictions, the following documentation should also be provided:

8. Audited financial statements for the Church.
9. Details of any Beneficial Owner including details of any Beneficial Owner of the Church who is a PEP with photographic identity document and proof of address for such Beneficial Owner(s).

Note: Where the applicant is a Church in one of the deemed high risk countries, outlined above, documentation provided should be certified as true copies of the original documentation.

APPENDIX 1 - INDIVIDUAL (CONTROLLING PERSON'S) SELF-CERTIFICATION FOR FATCA AND CRS

INSTRUCTIONS AND DEFINITIONS

Please read these instructions before completing the form.

Regulations based on the OECD Common Reporting Standard ("CRS") require us to collect and report certain information about an account holder's tax residency. If your tax residence (or the account holder, if you are completing the form on their behalf) is located in a country that is signed up to the CRS, we may be legally obliged to pass on the information in this form and other financial information with respect to your financial accounts to our local tax authority.

You can find definitions of who is classified as an account holder, and other terms, below.

This form will remain valid unless there is a change in circumstances relating to the account holder's tax status or other mandatory fields included on this form.

This form is intended to request information only where such request is not prohibited by local law.

Please complete this form where you need to self-certify on behalf of an entity account holder.

If you are an individual account holder or sole trader or sole proprietor do not complete this form. Instead please complete an "Individual tax residency self-certification form."

For joint or multiple account holders please complete a separate form for each account holder.

If the Account Holder is a "US Person" under US Internal Revenue Service ("IRS") regulations, an IRS Form W-9 may also need to be completed.

Where the Account Holder is a Passive NFE, or an Investment Entity located in a Non-Participating Jurisdiction managed by another Financial Institution.

Please provide information on the natural person(s) who exercise control over the Account Holder (individuals referred to as "Controlling Person(s)") by completing a "Controlling Person tax residency self-certification form" for each Controlling Person. This information should be provided by all Investment Entities located in a Non-Participating Jurisdiction managed by another Financial Institution even if they also fall into a category of "Non-Reporting Financial Institution.

Note: These are selected definitions provided to assist you with the completion of this form. Further details can be found within the OECD "Common Reporting Standard for Automatic Exchange of Financial Account Information" (the "CRS") and the associated "Commentary" to the CRS.

If you have any questions about these definitions or require further detail then please contact your tax adviser or local tax authority.

"Entity" The term "Entity" means a legal person or a legal arrangement, such as a corporation, organisation, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

"Related Entity" An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

"Account Holder" The "Account Holder" is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than its owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership.

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

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

"Reportable Jurisdiction" A Reportable Jurisdiction is a Participating Jurisdiction with which an obligation to provide financial account information is in place.

"Participating Jurisdiction" A Participating Jurisdiction means a jurisdiction with which an Intergovernmental or Competent Authority Agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information as set out in the CRS.

"Reportable Jurisdiction Person" A reportable jurisdiction Person is an Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

"Financial Institution" The term "Financial Institution" means a "Custodial Institution", a "Depository Institution", an "Investment Entity", or a "Specified Insurance Company". Please see the relevant Tax Regulations and the CRS for further classification definitions that apply to Financial Institutions.

“Custodial Institution” The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

“Depository Institution” The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

“Investment Entity” The term “Investment Entity” includes two types of Entities:

- (i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - Individual and collective portfolio management; or
 - Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

- (ii) “The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

“Investment Entity managed by another Financial Institution”

An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in (a) – (c) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

Under the CRS where this type of Entity is located in a Non-Participating Jurisdiction and managed by another Financial Institution then it is treated as Passive NFE.

“Specified Insurance Company” The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

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

“Non-Reporting Financial Institution” A Non-Reporting Financial Institution” means any Financial Institution that is:

- a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a countries domestic law as a Non-Reporting Financial Institution.

“Controlling Person(s)” “Controlling Persons” are the natural person(s) who exercise control over an entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person may be the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust. In the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions.

“Control” “Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means.

Where no natural person(s) is/are identified as exercising control of the Entity (for example where no underlying person has control of greater than 25% of the entity) then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

“Related Entity” An entity is a Related Entity of another entity if either entity controls the other entity, or two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 per cent of the vote and value in an entity.

“NFE” Means any Entity that is not a Financial Institution

“Passive NFE” Under the CRS a “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) an Investment Entity described in subparagraph A(6)(b)Section VIII of the CRS.

“Active NFE” Any NFE can be an Active NFE, provided that it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centres that are members of a nonfinancial group; or
- Non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- a. less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b. the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c. the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d. substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e. the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f. the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;

- g. the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h. the NFE meets all of the following requirements (a “non-profit NFE”) :
 - i. it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii. it is exempt from income tax in its jurisdiction of residence;
 - iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v. the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

“FATCA” FATCA stands for The Foreign Account Tax Compliance Act which was enacted as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain foreign financial institutions and other foreign entities.

“TIN” (including “functional equivalent”) The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction.

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.

“Resident for tax purposes” Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.

APPENDIX 2

“United States” means the United States of America, its territories and possessions, any state of the United States, and the District of Columbia.

“U.S. person” means any natural person resident in the United States;

Any partnership or corporation organised or incorporated under the laws of the United States;

Any estate of which any executor or administrator is a U.S. person;

Any trust of which any trustee is a U.S. person;

Any agency or branch of a non-United States entity located in the United States;

Any non-discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary for the benefit of a U.S. person;

Any discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary organised, incorporated, or (if an individual) resident in the United States; and

Any partnership or corporation if: (A) organised or incorporated under the laws of any jurisdiction other than the United States; and (B) formed by a U.S. person principally for the purpose of investing in securities not registered under the United States Securities Act of 1933, as amended unless it is organised or incorporated, and owned, by “accredited investors” (as defined in Rule 501 (a) under the United States Securities Act of 1933, as amended) who are not natural persons, estates or trusts.

Notwithstanding the foregoing paragraphs (i) through (viii):

- 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 organised, incorporated, or (if an individual) resident in the United States shall not be deemed to be a “U.S. person”;
- any estate of which any professional fiduciary acting as executor or administrator is a U.S. person shall not be deemed to be 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 laws other than those of the United States;
- any trust of which any professional fiduciary acting as trustee is a U.S. person shall not be deemed to be 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;

- an employee benefit plan established and administered in accordance with (i) the laws of a country other than the United States and (ii) the customary practices and documentation of such country, shall not be deemed to be a “U.S. person”; and
- any agency or branch of a U.S. person located outside the United States shall not be deemed a “U.S. person” if: the agency or branch (i) operates for valid business reasons, (ii) is engaged in the business of insurance or banking, and (iii) is subject to substantive insurance or banking regulation, respectively, in the jurisdiction where located.

Further, none of 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, or their agencies, affiliates and pension plans, or any other similar international organisation, or its agencies, affiliates and pension plans, shall be deemed to be a “U.S. person”.

“U.S. Taxpayer” includes a U.S. citizen or resident alien of the United States (as defined for U.S. federal income tax purposes); any entity treated as a partnership or corporation for U.S. tax purposes that is created or organized in, or under the laws of, the United States or any state thereof (including the District of Columbia); any other partnership that is treated as a U.S. Taxpayer under U.S. Treasury Department regulations; any estate, the income of which is subject to U.S. 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 the control of one or more U.S. fiduciaries. Persons who have lost their U.S. citizenship and who live outside the United States may nonetheless, in some circumstances, be treated as U.S. Taxpayers.

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

SECTION 4 - BANK DETAILS

Please ensure you select the correct bank account for the currency you wish to invest into. Subscription monies should not be wired until you have received confirmation that your account has been opened and are in receipt of your dealing account number.

Please note that Northern Trust's beneficiary bank is The Northern Trust International Banking Corporation, New Jersey, USA. As such all payments to Northern Trust should be processed as international payments.

SARASIN IE MULTI ASSET - DYNAMIC (GBP)

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary Sort Code:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Dynamic (GBP) - 637926-20019
Reference:	

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Multi Asset - Dynamic (GBP) - 148098-20010
Reference:	

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCDEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Dynamic (GBP) - 646075-20019
Reference:	

SARASIN IE MULTI ASSET - DYNAMIC (USD)

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Multi Asset - Dynamic (USD) - 179747-20010
Reference:	

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary Sort Code:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Dynamic (USD) - 628057-20019
Reference:	

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Dynamic (USD) - 628065-20019
Reference:	

Note: An IBAN is not required for EURO payments to a US based bank

SARASIN IE MULTI ASSET - STRATEGIC (EUR)

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCDEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Strategic (EUR) - 628123-20019
Reference:	

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary Sort Code:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Strategic (EUR) - 628115-20019
Reference:	

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Multi Asset - Strategic (EUR) - 179754-20010
Reference:	

Note: An IBAN is not required for EURO payments to a US based bank

SARASIN IE GLOBAL EQUITY OPPORTUNITIES (GBP)

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Global Equity Opportunities (GBP) - 179721-20010
Reference:	

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary Sort Code:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Global Equity Opportunities (GBP) - 627935-20019
Reference:	

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Global Equity Opportunities (GBP) - 627943 - 20019
Reference:	

Note: An IBAN is not required for EURO payments to a US based bank

SARASIN IE MULTI ASSET - DEFENSIVE (GBP)

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary Sort Code:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Defensive (GBP) - 637413-20019
Reference:	

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Multi Asset - Defensive (GBP) - 179788-20010
Reference:	

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCDEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Defensive (GBP) - 637421-20019
Reference:	

Note: An IBAN is not required for EURO payments to a US based bank

SARASIN IE MULTI ASSET TARGET RETURN

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary Sort Code:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset Target Return - 628172-20019
Reference:	

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Multi Asset Target Return - 179762-20010
Reference:	

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCDEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset Target Return - 637306-20019
Reference:	

Note: An IBAN is not required for EURO payments to a US based bank

SARASIN IE MULTI ASSET - STRATEGIC (USD)

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Multi Asset - Strategic (USD) - 179770-20010
Reference:	

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary Sort Code:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Strategic (USD) - 637355-20019
Reference:	

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCDEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Multi Asset - Strategic (USD) - 637363-20019
Reference:	

Note: An IBAN is not required for EURO payments to a US based bank

SARASIN IE GLOBAL EQUITY OPPORTUNITIES (USD)

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Global Equity Opportunities (USD) - 147504-20010
Reference:	

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary Sort Code:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Global Equity Opportunities (USD) - 646083-20019
Reference:	

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCDEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Global Equity Opportunities (USD) - 646091-20019
Reference:	

Note: An IBAN is not required for EURO payments to a US based bank

SARASIN IE SUSTAINABLE GLOBAL REAL ESTATE EQUITY

US DOLLAR - USD

Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Fedwire ABA:	026001122
CHIPS ABA:	0112
SWIFT:	CNORUS33
Beneficiary:	Sarasin IE Sustainable Global Real Estate Equity - 179713-20010
Reference:	

BRITISH POUND - GBP

Intermediary Bank:	Barclays Bank PLC, 1 Churchill Place, London, E14 5HP
Intermediary SWIFT Code:	BARCGB22
Intermediary SortCode:	203253
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	53529495
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Sustainable Global Real Estate Equity - 627877-20019
Reference:	

EURO - EUR

Intermediary Bank:	Barclays Bank PLC, Frankfurt
Intermediary SWIFT Code:	BARCDEFF
Beneficiary Bank:	The Northern Trust International Banking Corporation, New Jersey
Beneficiary Bank Account Number:	0210472800
Beneficiary Bank SWIFT Code:	CNORUS33
Beneficiary Account Name & Number:	Sarasin IE Sustainable Global Real Estate Equity - 627885-20019
Reference:	

Note: An IBAN is not required for EURO payments to a US based bank