

## Non-US Person Application Form\*

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

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

### A. APPLICATION

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

All Applicants resident outside of South Africa	South African Applicants only
Rubrics Global UCITS Funds plc C/O BNY Mellon Investment Servicing (International) Limited Transfer Agency, BNY Mellon, Wexford Business Park, Rochestown, Drinagh, Wexford, Y35 VY03, Ireland Telephone +353 21 4380099 / Fax +353 1 8290841 Email*: bnyirl.cork.ta@bnymellon.com	ACPI (SA) (Pty) Ltd, P.O. Box 411325 Craighall 2024 South Africa Telephone +27 11 771 5315 / Fax +27 86 506 9924 Email*: Irma.Hattingh@acpi.com

### DETAILS OF APPLICANT(S)

#### First Applicant

Name

Registered Address\*\*\*

Correspondence Address\*\*\*\*

Telephone Number

Fax Number

E-mail

Country of Residence

Tax Identification Number

Date of Birth (Individuals only)

Rubrics Identifier Code (if applicable)

#### Second Applicant (for Joint Applicants)

Name

Registered Address\*\*\*

Correspondence Address\*\*\*\*

Telephone Number

Fax Number

E-mail

Country of Residence

Tax Identification Number

Date of Birth (Individuals only)

\* U.S. Persons must complete the Application Form for U.S. Persons available from BNY Mellon Investment Servicing (International) Limited (the “Sub-Administrator”).

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

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

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

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

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

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

Contact Name

Correspondence Address

Fax

E-mail

Contact Name

Correspondence Address

Fax

E-mail

Contact Name

Correspondence Address

Fax

E-mail

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

**IMPORTANT – APPLICATION PROCEDURE**

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

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

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

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

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

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

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

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



**Wire instruction for settlement of redemption/  
distribution\* monies:**

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

Currency Class  
(Select One) USD EUR GBP CHF

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

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

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

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

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

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

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

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

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

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

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

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

**B. KEY INVESTOR INFORMATION DOCUMENT  
DECLARATION**

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

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

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

**C. GENERAL DECLARATIONS**

1. I/We\* confirm that I am/we are\* 18 years of age or over (natural persons only). I/we\* have the capacity and authority to make the investment pursuant to this Application Form whether this investment is in my/our\* name or is made on behalf of another person or institution. I/We\* am/are\* duly organised, validly existing and in good standing under the laws of the jurisdiction in which I am/we are\* organised and I/we\* have the power and authority to enter into and perform my/our\* obligations under this Application Form.
2. I/We\* hereby acknowledge that I/we\* have received and read the current Prospectus relating to the Fund, the Supplement relating to the relevant Sub-Fund, the KIID relating to the relevant Class and that this application is made on the terms of the Prospectus, the Supplement, the KIID and subject to the Memorandum and Articles of Association of the Fund. I/We\* acknowledge that the Fund reserves the right to reject any application in whole or in part.
3. I/We\* irrevocably apply for such number of Shares (including fractions) at a price determined in accordance with the Prospectus as may be purchased with the amount subscribed (net of any subscription fee charged). I/We hereby undertake and agree to accept any number of Shares in respect of which this application may be accepted. I/We acknowledge that the Fund reserves the right to reject any application in whole or in part and to restrict or prevent the ownership of shares by any person, firm or corporation in the circumstances outlined in the Prospectus.
4. I/We\* agree that the issue and allotment to me/us\* of the Shares is subject to the provisions of the Prospectus, the

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

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

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

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

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

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

17. I/We\* hereby acknowledge that my/our\* personal information will be handled by the Administrator and Sub-Administrator (as data processor on behalf of the Fund) in accordance with the Data Protection Acts 1988 to 2003 of Ireland. I/We\* also acknowledge that this information will be processed by the Administrator and Sub-Administrator for the purposes of carrying out the services of administrator of the Fund and to comply with legal obligations including legal obligations under company law and anti-money laundering legislation. I/We\* acknowledge that the Administrator, the Sub-Administrator or the Fund will disclose my/our\* information to third parties where necessary or for legitimate business interests. This may include disclosure to third parties such as the Central Bank or agents of the Administrator or Sub-Administrator who process the data for anti-money laundering purposes or for compliance with foreign regulatory requirements. I/We\* hereby consent to the processing of my/our\* information, which may include (1) the recording of telephone calls with the Administrator or the Sub-Administrator for the purpose of confirming data, (2) the disclosure of my/our\* information as outlined above to the Investment Manager, (3) the disclosure of my/our\* information where necessary, or in the Fund's or the Administrator's legitimate interests, to any company in the Administrator's and/or the Investment Manager's group of companies, or (4) the disclosure of my/our\* information to agents of the Administrator, including companies situated in countries outside of the European Economic Area which may not have the same data protection laws as in Ireland.
18. I/We\* hereby authorise the Fund, the Manager, the Administrator and the Sub-Administrator to retain all documentation provided by me/us in relation to my/our\* investment in the Fund for such period of time as may be required by Irish law, for not less than five years after the period of investment has ended.
19. I/We hereby acknowledge that it is our responsibility to check the accuracy of information provided in any confirmation of ownership, any valuation statements and other reports (collectively "contract notes") issued by the Sub-Administrator on behalf of the Sub-Fund. It will be assumed that we have received contract notes and that the details contained therein are correct unless we contact the Sub-Administrator within 24 hours of the date of issue. The Fund and the Sub-Fund's liability and the Sub-Administrator's ability to change contract notes will be restricted after this time, however, the Sub-Administrator, the Fund and the Manager reserve the right to correct errors at any time and will endeavour to ensure errors are corrected.
20. This Application Form and any or all non-contractual obligations arising in connection with it shall be governed by and construed in accordance with Irish Law. Each party hereto submits to the jurisdiction of the Irish courts; and to the fullest extent permissible all disputes will be governed by Irish law. With respect to any suit, action or proceedings relating to any dispute arising out of or in connection with this Application Form (including any non-contractual obligations arising out of

or in connection with it) ("Proceedings"), each party and the irrevocably: (a) submits to the jurisdiction of the Irish courts; (b) waives any objection which it may have at any time to the laying of venue of any Proceedings brought in any such court, waives any claim that such Proceedings have been brought in an inconvenient forum and further waives the right to object, with respect to such Proceedings, that such court does not have any jurisdiction over such party; and (c) agrees, to the extent permitted by Irish law, that the bringing of Proceedings in any one or more jurisdictions will not preclude the bringing of Proceedings in any other jurisdiction.

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

1. I/We acknowledge that the Fund intends to take such steps as may be required to satisfy any obligations imposed by (i) the Foreign Account Tax Compliance Act ("FATCA") or (ii) any provisions imposed under Irish law arising from the inter-governmental agreement between the Government of the United States of America and the Government of Ireland ("IGA") so as to ensure compliance or deemed compliance (as the case may be) with FATCA or the IGA from 1 July 2014.
2. Furthermore, I/We hereby acknowledge that the Fund intends to also take such steps as may be required to satisfy any obligations imposed by (i) the Standard for Automatic Exchange of Financial Account Information in Tax Matters ("the Standard") and, specifically, the Common Reporting Standard ("CRS") therein or (ii) any provisions imposed under Irish law arising from the Standard or any international law implementing the Standard (to include the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information or the EU Council Directive 2011/16/EU (as amended by Council Directive 2014/107/EU)) so as to ensure compliance or deemed compliance (as the case may be) with the Standard and the CRS therein from 1 January 2016.
3. In order for the Fund to comply with the above FATCA and CRS obligations, I/We agree to provide to the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator the necessary declarations, confirmations and/or classifications at such times as each of them may request and furthermore provide any supporting certificates or documents as each of them may reasonably require in connection with this investment by reason of FATCA or CRS, as described above, or otherwise. Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator Immediately of any such change and further agree to immediately take such action as the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator may direct, including where appropriate, redemption of our Shares in respect of which such confirmations have become incomplete or

inaccurate where requested to do so by the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator. If relevant, I/we agree to notify the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator (as applicable) of any change to my/our tax residency status. I/we hereby also agree to indemnify and keep indemnified the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly as a result of a failure to meet our obligations pursuant to this section or failure to provide such information which has been requested by the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator and has not been provided by me/us, and from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator. I/We further acknowledge that a failure to comply with the foregoing obligations or failure to provide the necessary information required may result in the compulsory redemption of our entire holding in the Fund and that the Fund and the Depository are authorized to hold back from redemption proceeds or other distributions to me/us such amount as is sufficient after the deduction of any redemption charges to discharge any such liability and I/we shall indemnify and keep indemnified the Fund and the Depository etc against any loss suffered by them or other Shareholders in the Fund in connection with any obligation or liability to so deduct, withhold or account.

4. I/We confirm that we have accurately and correctly completed the relevant self-certification form included at Appendix 8 and Appendix 9. I/We further confirm that if any information included in the self-certification form subsequently becomes inaccurate or incorrect we will notify the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator immediately of any such change and agree to immediately take such action as the the Fund, the Manager, the Investment Manager, the Administrator and the Sub-Administrator may direct, including where appropriate, redemption of our Shares.
5. I/We agree to waive any provision of any privacy, banking secrecy or other law or regulation of any jurisdiction and/or the terms of any confidentiality agreement, arrangement or understanding that would, absent such a waiver, prevent the Fund's compliance with the FATCA and CRS requirements.
6. I/We hereby acknowledge that I/we should consult our own tax advisers about the applicability of FATCA, CRS and any other reporting requirements with respect to the our own situation.

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

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

**F. ANTI-MONEY LAUNDERING DECLARATIONS**

5. I/We\* acknowledge that measures aimed at the prevention of money laundering may require verification of my/our\* identity. I/We\* acknowledge that Shares will not be issued until such time as the Sub-Administrator has received and is satisfied with all the information and documentation requested to verify my/our\* identity, address and source of funds. I/We\* acknowledge that the Directors, the Manager, the Administrator and the Sub-Administrator shall be held harmless against any loss arising as a result of a failure to process my/our\* application for Shares if such information and documentation as has been requested by the Directors, the Manager, the Administrator or the Sub-Administrator has not been provided by me/us\*.

6. I/We\* acknowledge that the Fund, the Manager or the Administrator and Sub-Administrator on its behalf also reserves the right to refuse to make any redemption payment or distribution to a Shareholder otherwise than to the account from which the corresponding subscription funds were paid if any of the Directors of the Fund, the Manager, the Administrator or the Sub-Administrator suspects or is advised that the payment of any redemption or distribution moneys to such Shareholder might result in a breach or violation of any applicable anti-money laundering or other laws or regulations by any person in any relevant jurisdiction, or such refusal is considered necessary or appropriate to ensure the compliance by the Fund, its Directors, the Manager, the Administrator or the Sub-Administrator with any such laws or regulations in any relevant jurisdiction.
7. I/We\* understand and agree that the Fund prohibits the investment of funds by any persons or entities that are acting, directly or indirectly, (i) in contravention of any applicable laws and regulations, including anti-money laundering regulations or conventions, (ii) on behalf of terrorists or terrorist organisations, including those persons or entities that are included on the List of Specially Designated Nationals and Blocked Persons maintained by the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"), as such list may be amended from time to time, (iii) for a senior foreign political figure,<sup>4</sup> any member of a senior foreign political figure's immediate family<sup>5</sup> or any close associate of a senior foreign political figure,<sup>6</sup> (iv) for a person or entity resident in or whose subscription funds are transferred from or through a jurisdiction identified as non-cooperative by the Financial Action Task Force or (v) for a foreign shell bank (such persons or entities in (i) - (v) are collectively referred to as "Prohibited Persons").
8. I/We\* represent, warrant and covenant that: (i) I/we\* am/are\* not, nor is any person or entity controlling, controlled by or under common control with me/us, a Prohibited Person, and (ii) to the extent I/we\* have any beneficial owners: (a) I/we\* have carried out thorough due diligence to establish the identities of such beneficial owners, (b) based on such due diligence, I/we\* reasonably believe that no such beneficial owners are Prohibited Persons, (c) I/we\* hold the evidence of such identities and status and will maintain all such evidence for at least five years from the date of my/our\* complete redemption from the Fund, (d) I/we\* will make available such information and any additional information that the Fund may
- require upon request, and (e) I/we\* agree that the declarations made in this Section are made by me/us\* on behalf of and with respect to both me/us\* and all beneficial owners.
9. If any of the foregoing representations, warranties or covenants ceases to be true or if the Fund no longer reasonably believes that it has satisfactory evidence as to their truth, notwithstanding any other agreement to the contrary, the Fund may be obligated to freeze my/our investment, either by prohibiting additional investments, declining or suspending any redemption requests and/or segregating the assets constituting the investment in accordance with applicable regulations, or my/our\* investment may immediately be redeemed by the Fund, and the Fund may also be required to report such action and to disclose my/our\* identity to OFAC or other authority. In the event that the Fund is required to take any of the foregoing actions, I/we\* understand and agree that I/we\* shall have no claim against the Fund, the Manager, the Investment Manager, the Administrator, the Sub-Administrator and their respective affiliates, directors, members, partners, shareholders, officers, employees and agents for any form of damages as a result of any of the aforementioned actions.
10. The Sub-Administrator may request from the Applicant such additional information to enable the Sub-Administrator to determine the Applicant's compliance with applicable regulatory requirements or the Applicant's anti-money laundering verification status and the Applicant shall provide to the Sub-Administrator from time to time such information as may reasonably be requested. The Applicant agrees to notify the Sub-Administrator promptly if there is any change with respect to any of the foregoing information, declarations or the representations and to provide the Sub-Administrator with such further information as the Sub-Administrator may reasonably require.
11. Any change, addition or deletion to those details provided on the original Application Form must be submitted in writing, signed by the appropriate authorised signatories. The amendment will only be effected on receipt of original documentation by the Sub-Administrator.

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

1. I/We\* hereby acknowledge that I/we\* have been offered the choice of receiving the Minimum Disclosure Document ("MDD") on paper or in electronic form by means of a website and hereby specifically consent to receiving the MDD in electronic form by way of accessing the latest version of the document online at <http://www.rubricsam.com> (or such other website address as may be notified to me/us from time to time).
2. I/We\* hereby represent that I/we\* have regular access to the internet. The MDD will be available in <http://www.rubricsam.com> and I/we\* hereby confirm that I/we\* have also been notified electronically of this website address

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

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

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

and the place on the website where the MDD can be accessed.

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

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

**H. ELECTRONIC DELIVERY OF ACCOUNT INFORMATION**

1. I/we agree and provide our consent to have the Fund, the Manager, the Administrator and the Sub-Administrator electronically deliver Account Communications. "Account Communications" means all current and future account statements; Fund documents (including the Prospectus and all supplements and amendments thereto); notices (including privacy notices); letters to Shareholders; annual audited financial statements; regulatory communications and other information, documents, data and records regarding our investment in the Fund. Electronic communication by the Fund, the Manager, the Administrator and the Sub-Administrator includes e-mail delivery as well as electronically making available to the Shareholder Account Communications on the Investment Manager's website (www.rubricsam.com). It is our affirmative obligation to notify the Fund in writing if our e-mail address changes.
2. I/we may revoke or restrict our consent to electronic delivery of Account Communications at any time by notifying the Fund, in writing, of our intention to do so.
3. The Fund, the Manager, the Administrator and the Sub-Administrator will not be liable for any interception of Account Communications. I/we note that no additional charge for electronic delivery will be assessed, but I/we may incur charges from our Internet service provider or other Internet access provider. In addition, there are risks, such as systems outages, that are associated with electronic delivery.
4. I/we hereby agree that the Administrator, the Sub-Administrator and its directors, officers, employees and agents shall be fully indemnified and shall not be liable to us or to any Shareholders in the Fund for any loss, damage, expense (including without limitation, legal counsel and professional fees and other costs and expenses incurred in connection with the defence of any claim, action or proceedings) occasioned

by act or omission of the Administrator, the Sub-Administrator and its directors, officers and employees in connection with the electronic delivery of Account Communications other than as a result of the negligence, wilful default or fraud of the Administrator or the Sub-Administrator in the performance of its duties as Administrator of the Fund.

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

**I. SIGNATURES**

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

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

**First Applicant**

**Print Name**

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**Signature**

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**Title**

---

**Date**

---

**Second Applicant (for Joint Applicants)**

**Print Name**

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**Signature**

---

**Title**

---

**Date**

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**APPENDIX 1**

**BANK INSTRUCTION LETTER**

To: The Manager

Name of Bank

Address

Branch Number/Sort Code

Dear Sir,

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

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

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

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

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

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

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

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

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

**Please also fax this instruction letter to BNY Mellon Investment Servicing (Ireland) Limited FAO: Transfer Agency Department. Fax Number: +353 21 8290841**

Full name  
(typed or in block capitals)

Full name  
(typed or in block capitals)

Account name

Account name

Date

Date

Signature (s)

Signature (s)

**DECLARATION OF RESIDENCE OUTSIDE IRELAND**  
*(non-resident composite declaration)*

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

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

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

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

OR

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

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

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

I/we\* also declare that:

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

Name and address of Applicant

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Signature of Applicant or authorised signatory

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Capacity of authorised signatory (if applicable)

---

Date

---

Joint Applicants:

Names

Signatures

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**IMPORTANT NOTES**

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

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

### **Residence - Individual**

1. An individual will be regarded as being resident in Ireland for a tax year if s/he:

- 1) spends 183 days or more in the State in that tax year; or
- 2) has a combined presence of 280 days in the State, taking into account the number of days spent in the State in that tax year together with the number of days spent in the State in the preceding year.

Presence in a tax year by an individual of not more than 30 days in the State will not be reckoned for the purpose of applying the two-year test. In determining days present in Ireland, an individual is deemed to be present if he/she is in Ireland at any time during the day. This new test takes effect from 1 January 2009 (previously in determining days present in Ireland an individual was deemed to be present if he/she was in Ireland at the end of the day (midnight)).

### **Ordinary Residence – Individual**

The term “ordinary residence” as distinct from “residence” relates to a person’s normal pattern of life and denotes residence in a place with some degree of continuity.

- in the case of an individual, means an individual who is ordinarily resident in Ireland for tax purposes.
- in the case of a trust, means a trust that is ordinarily resident in Ireland for tax purposes.

An individual who has been resident in the State for three consecutive tax years becomes ordinarily resident with effect from the commencement of the fourth tax year.

An individual who has been ordinarily resident in the State ceases to be ordinarily resident at the end of the third consecutive tax year in which s/he is not resident. Thus, an individual who is resident and ordinarily resident in the State in 2010 and departs from the State in that year **will remain** ordinarily resident up to the end of the tax year in 2013.

### **Residence – Company**

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

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

It should be noted that the determination of a company’s residence for tax purposes can be complex in certain cases and declarants are referred to the specific legislative provisions which are contained in section 23A Taxes Consolidation Act, 1997.

## ANTI-MONEY LAUNDERING DOCUMENTATION REQUIREMENTS

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

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

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

### Individuals

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

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

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

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

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

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

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

**OR**

**If a Nominee Investor**

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

**OR**

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

**Corporate entity**

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

**Trusts**

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

### **Registered Charity**

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

### **Unregistered Charity / Foundation**

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

### **Partnerships**

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

### **Public Bodies**

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

### **Pension Schemes**

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

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

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

## EUROPEAN UNION – TAXATION OF SAVINGS INCOME DIRECTIVE REQUIREMENTS

### (INDIVIDUALS ONLY)

#### **Council Directive 2003/48/EC on taxation of savings income in the form of interest payments (the “Directive”)**

The Directive imposes requirements to collect certain information from investors who have invested in schemes that have, as its main investment policy, the investment in debt securities. The Directive will apply to paying agents in an EU Member State who make certain interest payments to individuals and certain other “residual entities” (but excluding in general terms legal persons and those subject to business taxation, proof of eligibility to avail of any exclusion may be required) within another EU Member State. In accordance with the stated investment objective of the schemes, it is possible that they may be sufficiently invested in debt claims for the Directive to apply on redemption’s and/or distributions.

Therefore, if redemption proceeds and/or distributions of the schemes are deemed to include interest for these purposes it will be necessary for the Sub-Administrator to collect certain information about relevant payees which would be passed to the appropriate EU tax authority, together with details concerning the redemption/distributions.

Accordingly, in order to enable us to comply with our requirements under the Directive, please ensure that your tax identification number is provided on page S-1 of this Application Form. In the absence of such a number, confirmation of place of birth and documentary verification of same, e.g. duly certified passport or official ID if it confirms the number/place of birth or certificate of residence for tax purposes

We can confirm that such information obtained by us pursuant to the Directive will only be applied in order to enable us to fulfil our obligations under the Directive and for no other purpose.

## DEFINITION OF US PERSON

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

Regulation S currently provides that:

"U.S. person" means:

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

"U.S. person" does not include:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CUSTOMER INFORMATION NOTICE – COMMON REPORTING STANDARD

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

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

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

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

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

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

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

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

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

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

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

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

**Instructions for completion**

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

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

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

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

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

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

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

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

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

**Section 1: Investor Identification**

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

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

**Current Registered Address\*:**

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

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

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

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

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

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

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

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

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

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

**OR**

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

**OR**

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

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

**3.1 Financial Institutions under FATCA :**

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

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

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- II. *Registered Deemed Compliant Foreign Financial Institution*

---

- III. *Participating Foreign Financial Institution*

---

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

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

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

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

---

- II. *Exempt Beneficial Owner*

---

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

---

- IV. *Non-Participating Foreign Financial Institution*

---

- V. *Excepted Foreign Financial Institution*

---

### 3.3 Non-Financial Institutions under FATCA:

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

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

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

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

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

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

Country of Tax Residency	Tax ID Number

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

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

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

#### 5.1 Financial Institutions under CRS:

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

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

## 5.2 Non Financial Institutions under CRS:

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

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

### \*\* Controlling Persons:

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

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

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

## Section 6: Declarations and Undertakings

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

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

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

### Authorised Signature(s)\*:

\_\_\_\_\_

### Print Name(s)\*:

\_\_\_\_\_

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

\_\_\_\_\_

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

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

### Instructions for completion

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

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

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

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

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

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

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

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

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

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

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

### Section 1: Investor Identification

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

**Current Residential Address\*:**

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

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

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

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

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

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

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

**Place and Date Of Birth\***

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

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

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

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

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

**OR**

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

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

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

Country of Tax Residency	Tax ID Number

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

**Section 4 – Type of Controlling Person**

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

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

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

**Section 5: Declaration and Undertakings:**

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

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

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

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

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

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

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