

River and Mercantile Investments ICAV
(An umbrella fund with segregated liability between Funds)
River and Mercantile Global Recovery Fund - Application Form

This Application Form (the “**Application Form**”) is to be used exclusively for the subscription of Shares of the River and Mercantile Global Recovery Fund (the “**Fund**”), a sub-fund of River and Mercantile Investments ICAV (the “**ICAV**”). Unless otherwise defined or inconsistent with the context herein capitalised terms used in this Application Form are as used and have the same meanings as in the most up to date Supplement relating to the Fund, the Prospectus of the ICAV and any addenda thereto (together for the purpose of this Application Form (the “**Prospectus**”). This Application Form together with the relevant anti-money laundering documentation constitutes the Applicant’s agreement to subscribe for and enter into one or more transactions for the subscription or repurchase of Shares of Class(es) of the Fund referred to below (the “**Shares**”) in accordance with the terms of the Prospectus and the Instrument of Incorporation of the ICAV.

All applicants wishing to subscribe for Shares must first complete **sections 1 to 14** of this Application Form, sign and date it where indicated and send a completed and executed copy by post, facsimile or email to the ICAV at the address set out below. In the case of an application for an initial subscription of Shares, where the Application Form has been sent by facsimile or by email, the completed and executed original, if required, should then be sent by to the address set out below.

River and Mercantile Investments ICAV

BNY Mellon Fund Services (Ireland) DAC
One Dockland Central
Guild Street
IFSC, Dublin 1, Ireland
Telephone: +353 1 790 3555
Facsimile: +353 1 900 6610

Email: Queries only: Hedgeteam@bnymellon.com

Email: Trade Instructions only: RMIICAV.Investortrading@bnymellon.com

To be valid, the Application Form must be signed by the Applicant. Where there is more than one Applicant, each Applicant must sign. If the application is on behalf of a company or other entity, it must be signed by an authorised signatory of the company or entity. If the Application Form is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature. If the Application Form is not fully completed to the satisfaction of the Administrator, the application may not be accepted. The Administrator acting on behalf of the ICAV reserves the right to reject an application for Shares in whole or in part. Amendments to the Applicant's payment instructions will only be actioned on receipt of an original instruction, if required, which has been duly authorised.

Please note that in the case of an application for an initial subscription of Shares, where the Application Form has been sent by facsimile or by email, the completed and executed original, if required, must be returned to the Administrator at the above. No repurchase, exchange or transfer requests will be processed prior to receipt of this original Application Form if required and supporting documentation as required in connection with anti-money laundering procedures (the “AML documents”). The completed Application Form must be received prior to the Dealing Deadline and cleared funds in payment of the Issue Price of the Shares for the relevant Dealing Day must be received by the Settlement Date.

The Administrator on behalf of the ICAV will advise each Applicant of its acceptance of any offer to subscribe for Shares of the ICAV, but the ICAV reserves the right to reject any offer at any time prior to the ICAV's acceptance of the offer if for any reason the ICAV determines not to issue such Shares. The Administrator is required to receive full AML documentation prior to returning any monies.

Subsequent subscriptions and/or repurchases will require an Additional Trading Form to be completed and returned to the Administrator.

1 Registration Details			
Applicant Shareholder Name			
Account Designation (not applicable to individual applicants)			
Registered Address (C/O and PO Boxes will not be accepted)			
Contact Name		Telephone	
Email*		Facsimile	
Date of Birth/Place of incorporation		Nationality/Domicile	
Tax ID Number		Country of Tax Residence	

2 Correspondence or Mailing Address (for all correspondence in respect of the ICAV (if different from above))			
Firm Name			
Address			
Contact Name		Telephone	
Email*		Facsimile	

3 Intermediary Details (if applicable)			
Intermediary Name			
Address			
Contact Name		Telephone	
Email*		Facsimile	

4 Electronic Delivery of ICAV and Fund Documentation and Reports

Please mark relevant boxes below.

- *By marking this box, the Applicant hereby consents to provision of contract notes, statements and other reports, by electronic transmission and to receipt by Electronic Delivery of ICAV, Fund and Shareholder documentation and information, including but not limited to, the Prospectus, key investor information documents (KIID), statements, contract notes, notices, circulars, financial reports and any other Shareholder or other documentation or information relating to the ICAV, including information which may be issued from time to time by the Administrator in respect of the Applicant's holdings in the Fund. **Electronic Delivery** includes email delivery to the email address set out herein or as otherwise agreed with the Administrator from time to time and/or electronically making available such documentation or information on www.riverandmercantile.com or such other web-site address as may be notified to the Applicant from time to time.

- I/we understand that the Prospectus, KIID(s), annual accounts and other fund documentation may be provided by way of Electronic Delivery and that a paper copy of the Prospectus and/or KIID and/or annual accounts and/or other fund documentation including contract notes and statements will be provided free of charge on request.

The Applicant confirms that the Applicant's preference is to receive the Prospectus, KIID(s), annual accounts and other fund documentation including contract notes and statements by way of Electronic Delivery/in paper format. [**Please delete as appropriate**].

- By marking the box opposite, the Applicant acknowledges that updated versions of the Prospectus, KIID(s) and other fund documentation will be made available at www.riverandmercantile.com or such other web-site address as may be notified to the Applicant from time to time.
- By marking the box opposite, the Applicant acknowledges that where the ICAV is required to provide the relevant KIID or KIIDs prior to each subsequent subscription for or exchange of Shares in the relevant Class, the Applicant hereby agrees that for each subsequent application for subscriptions and/or exchange of Shares in any Class, the KIID(s) will be provided to the Applicant via www.riverandmercantile.com and/or by way of Electronic Delivery unless a paper copy is requested above/ from the Distributor or Administrator.

5 Investor Type

Applicant must mark one box below:

<input type="checkbox"/> Individual	<input type="checkbox"/> Foundation
<input type="checkbox"/> Joint Account	<input type="checkbox"/> Fund
<input type="checkbox"/> Designated Body	<input type="checkbox"/> Pension Plan
<input type="checkbox"/> Nominee	<input type="checkbox"/> School / College / University
<input type="checkbox"/> Corporation	<input type="checkbox"/> Public Body
<input type="checkbox"/> Trust	<input type="checkbox"/> Charity
<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Company (LLC)
<input type="checkbox"/> Other – please provide details	

I/We hereby irrevocably agree by marking the relevant boxes below to subscribe for Shares in the Class(es) of the Fund set out below as may be purchased with the amounts indicated below in accordance with the terms of the Prospectus and having considered the KIID which the Applicant has received and read prior to completing this Application Form and confirm that the Applicant understands the Minimum Initial Investment Amount, Minimum Additional Investment Amount, and Minimum Shareholding for such Class(es) of Shares. **Please mark relevant boxes below.**

Share Class	Cash amount in Share Class currency
Class S (Distribution)	GBP
Class S (Accumulation)	GBP
Class S (Distribution)	EUR
Class S (Accumulation)	EUR

7 Subscription Bank Details – for Settlement of payment in respect of subscriptions of Shares

All payments must be made by electronic fund transfer (“EFT”) for settlement on the Settlement Date. Settlement must be made in the denominated currency of the Share Class of the Fund into which you are investing.

Currency	GBP
Correspondent Bank:	The Bank of New York Mellon, London
BIC	IRVTGB2X
Beneficiary Bank:	The Bank of New York Mellon SA/NV
BIC	IRVTBEBBXXX
Name	RM GLOBAL RECOVERY FUND SR
Account Number	9382628260
IBAN:	IE44BNYM00000093826260
Reference*	

Currency	EUR
Correspondent Bank:	The Bank of New York Mellon SA/NV
BIC	IRVTBEBBXXX
Beneficiary Bank:	The Bank of New York Mellon SA Dublin Branch
BIC	BNYMIE2DXXX
Name	RM GLOBAL RECOVERY FUND SR
Account Number	9382629780
IBAN:	IE86BNYM00000093826280
Reference*	

* The Applicant's name should be placed in the Reference field – it is extremely important that this is completed.

8 Bank Details

The following bank details are required in connection with the receipt/payment of subscriptions/repurchases by EFT from/to your designated bank account(s). Please designate only one bank account for the currency. Settlement for Shares by a third party on behalf of an Applicant will not be accepted and under no circumstances will the repurchase proceeds be paid to any party other than the Applicant. Repurchase proceeds will only be paid in the denominated currency of the relevant Share Class of the Fund. Amendments to the Applicants payment instructions will only be actioned upon receipt of an original instruction, if required, executed by an authorised signatory of the Applicant.

Account Name			
Name of Bank/Building Society			
Bank/Building Society Address			
Account Number		Sort Code/SWIFT	
IBAN			
Clearing Bank Name			
Clearing Bank Address			
For further credit to (if applicable)			

9 Authorised Signatories

Please complete below or alternatively attach an original or certified copy of the Applicant's authorised signatory list

Name	Signature

An original or certified copy of the Applicant's authorised signatory list is included with this Application Form: Yes No

10 Anti-Money Laundering

Please see Appendix 1 for further details.

11 Declaration of Residence Outside of Ireland

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

A Declaration on Own Behalf

I/We* declare that I am/we are* applying for Shares on my/our* own behalf/on behalf of a company* and that I am/we are/the company is* entitled to the Shares in respect of which this declaration is made and that I am/we are/the company is* not currently resident or ordinarily resident in Ireland and should I/we/the company* become resident I will/we will* so inform you in writing accordingly.

B Declaration as Intermediary

I/We* declare that I am/we are* applying for Shares on behalf of persons who will be beneficially entitled to the Shares and who to the best of my/our* knowledge and belief, are neither resident nor ordinarily resident in Ireland. I/We* also declare that unless I/we* specifically notify you to the contrary at the time of application, all applications for Shares made by me/us* from the date of this Application Form 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* hold Shares becomes resident or ordinarily resident in Ireland.

*Delete as appropriate.

Applicant Name			
Registered Address			
Signature of Applicant or Authorised Signatory (declarant)		Capacity of signatory (if applicable)	
Print Name		Date	

Joint Applicants			
Print Name)		Signature	
Print Name		Signature	

Applicants who are Irish tax resident and who fall within one of the categories of exempt person detailed at section 739D(6) of the Taxes Consolidation Act 1997 should contact the Manager for the alternative declarations available for them.

IMPORTANT NOTES FOR MAKING THIS DECLARATION AND SIGNING ABOVE

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 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 declaration.

Applicants who are Irish resident or ordinarily resident and who fall within the definition of Taxable Irish Person (as defined in the Prospectus) should complete the following:

I/We acknowledge that information relating to my investment in Shares in the Fund and to the value of such investment and my name, address and tax reference number may be subject to disclosure to the Revenue Commissioners in accordance with the terms of the Return of Values (Investment Undertakings) Regulations 2013 (the "**Return Regulations**").

Taxable Irish Person	
	Irish tax identification (TIN) number or PPS number
1st Applicant	
2nd Applicant	
3rd Applicant	
4th Applicant	

Any one of the following additional documents is 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 or public services card. In addition, any printed documentation issued by the Revenue Commissioners or by the Department of Social Protection which contains the Applicant's 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.

13 Declarations and Terms

The declarations and terms of this Application Form come into force when this application is accepted by the Administrator. The Applicant agrees that the declarations and terms contained in this Application Form and the representations, warranties, and declarations made by the Applicant in this Application Form shall apply to all future subscriptions and Instructions made by the Applicant, unless the Applicant notifies the ICAV and Administrator to the contrary at the time of any such subscription and the ICAV and Administrator agree to the terms of any such notification. Unless otherwise defined or inconsistent with the context herein, capitalised terms used in this Application Form are as used and have the same meanings as are applicable in the most up to date Supplement relating to the Fund, the Prospectus of the ICAV and any addenda thereto (together for the purpose of this Application Form (the "**Prospectus**")).

If investing as the trustee of a UK Pension Scheme, declarations will be applied in such capacity, with maximum liability limited to the assets of the Pension Scheme.

I/We, having received and considered a copy of KIID prior to completing this Application Form. The current Prospectus, the Fund Supplement, and the most recently published annual and/or semi-annual report of the ICAV (where applicable) have been made available to me and I/we 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. I/We agree that we have received and considered in good time prior to the application for and proposed subscription of Shares any KIID in issue for relevant Share Class or Fund.

I/We understand that the Prospectus, KIID(s), annual accounts and other fund documentation including contract notes and statements may be provided by way of Electronic Delivery and that a paper copy will be provided free of charge on request. I/We understand that Electronic Delivery includes email delivery to my/our contact email address set out herein or as otherwise agreed with the Administrator from time to time and/or electronically making available such documentation or information on www.riverandmercantile.com or such other web-site address as may be notified to me/us from time to time. I/We agree that the ICAV has offered the choice of receipt of the Prospectus and relevant KIID(s) by way of Electronic Delivery or in paper format and unless I/we have indicated herein that we wish to receive the Prospectus and relevant KIID(s) by way of paper copy, I/we agree that that the Prospectus and relevant KIID(s) may be provided by way of Electronic Delivery and I/we consent to receipt thereof by way of publication on www.riverandmercantile.com or such other web-site address as may be notified to me/us from time to time. I/We acknowledge that updated versions of the Prospectus and KIID(s) and other fund documentation will be made available on the web-site www.riverandmercantile.com. I/We acknowledge that the ICAV is required to provide the relevant KIID or KIID(s) prior to each subsequent subscription for or exchange of Shares in the relevant class and I/we hereby agree that for each subsequent application for subscriptions and/or exchange of Shares in any class, the KIID will be provided to me/us via Electronic Delivery unless a paper copy is requested herein from the Distributor or Administrator.

I/We consent to any ICAV, Fund and Shareholder documentation and information, including by not limited to, copies of the Prospectus, KIID(s), financial reports, contract notes, statements, circulars, notices, forms, and any Shareholder or other documentation relating to the ICAV, relevant Fund or Share Class to be sent by the ICAV or Administrator to be sent to me/us as a Shareholder being sent by electronic means including but not limited to email or posting of and such document, report, communication, form or notice on www.riverandmercantile.com or such other web-site address as may be notified to me/us from time to time by post or email. By providing an email address herein, any such document to be sent by email will be sent to the email address set out herein or otherwise notified to and agreed with the Administrator from time to time. I/We understand that it is my/our obligation to notify the ICAV and/or Administrator in writing where required if the contact email address set out herein changes. I/We understand that I/we may revoke or restrict my/our consent to Electronic Delivery of such documentation and information by notifying the ICAV and Administrator in writing.

I/We hereby apply for Shares and to be entered on the register of Shareholders on the basis of the declarations and terms set out in the instrument of incorporation of the ICAV (the "Instrument of Incorporation"), this Application Form and the Prospectus, as may be amended from time to time. I/We agree to be bound by the terms of the Prospectus, the Instrument of Incorporation, including the distribution policy as outlined in the Prospectus and this Application Form.

I/We represent and warrant to the Administrator and the ICAV that I/we has/have the legal capacity, authority and all necessary consents to make this application and to invest in the ICAV. I/We hereby agree to indemnify and keep indemnified the ICAV, the Directors, the Manager, the Administrator, the Depositary and the Investment Manager their affiliates, duly appointed agents, and the officers, directors, employees of any of the foregoing, from and against any loss, cost or expense (including without limitation, legal fees, taxes and penalties) arising to any of them as a result of any breach of any representation, warranty, condition, covenant, undertaking, agreement, declaration, acknowledgement, term, instruction or confirmation by me/us in this Application Form or in any other documents delivered by me/us (or on our behalf) including, without limitation, from my/our failure to disclose any relevant details or provide it with all the information requested by the ICAV, the Manager, the Investment Manager, the Administrator or the Depositary or any of their delegates, or as a result of my/our failure to pay the required subscription monies for the application of Shares by the relevant Settlement Date.

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 my/our entire holding in the Fund, and that the Administrator and the ICAV is authorised 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 Administrator 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.

I/we confirm that I/we have reached the age of majority under the laws of my/our country of nationality or domicile.

I/We acknowledge and confirm that the distribution or offering of Shares in the ICAV (including the Fund) is restricted in certain jurisdictions and accordingly Shares in the ICAV are only available to qualifying persons to whom the ICAV may be lawfully promoted and who may lawfully invest in the ICAV.

I/We confirm, for the Applicant itself and in respect of any economic beneficiaries that the Applicant has the necessary experience, sophistication and skills and is suitably qualified to invest in the ICAV and the Fund under all applicable laws and regulations in all relevant jurisdictions. I/We confirm that I/we can bear the economic risk of an investment in the Shares and are able to sustain a complete loss of investment in the Shares. **I/We acknowledge that management fees may be charged to the capital of the Fund and accordingly on repurchase of Shares I/we may not receive back the full amount invested.**

I/We agree not to create or permit to subsist any mortgage, pledge, lien, charge, assignment, hypothecation (or other agreement or arrangement which has the same or a similar effect to the granting of security) on or affecting any Shares held by me/us without the consent of the Directors, which may be withheld in their absolute discretion without assigning any reason for such decision.

I/We understand that the Shares have not been registered under the United States Securities Act 1933 in reliance upon an exemption from such registration, and that neither the Fund nor the ICAV has been registered under the Investment Company Act of 1940 (as amended, replaced or consolidated from time to time). I/We understand that the ICAV has no intention of registering the ICAV, the Fund or the Shares with the US Securities and Exchange Commission or any state and is under no obligation to assist the Investor in obtaining or complying with any exemption from registration. I/We understand that no federal or state agency has passed upon or made any recommendation or endorsement of an investment in the Fund.

I/We agree that I/we will not market, promote, offer or sell Shares of the ICAV to any third party/ies without the express written agreement of the ICAV.

I/We agree that I/we will not, under any circumstances, knowingly be or become involved in criminal conduct or money laundering and/or act on behalf of a client where the activities of that client lead us to believe that the client has been involved in criminal conduct or money laundering.

I/We declare that I/we acknowledge the responsibilities of the ICAV, the Manager and the Administrator with regard to the prevention of money laundering and financing of terrorism, including those prescribed by the Criminal Justice (Money Laundering and Terrorist Financing) Acts 2010 (as amended), the Fourth EU Anti-Money Laundering Directive (EU 2015/849) and the Fifth EU Anti-Money Laundering Directive (EU 2018/843). I/We agree to provide all relevant documentation as and when requested and I/we agree that I/we will not, under any circumstances, knowingly be or become involved in criminal conduct or money laundering and/or act on behalf of a person where the activities of that person lead us to believe that the person has been involved in criminal conduct or money laundering. I/We acknowledge that the ICAV and/or the Administrator shall be held harmless against any loss arising as a result of a failure to process my/our application for or request for redemption of Shares if such information and documentation as has been requested by the Administrator has not been provided by me/us.

I/We hereby acknowledge and agree that where I/we fail to provide the Administrator with the documentation and information referred to above, the Administrator, after notification to the Directors of the ICAV, may reject this application, and that the Administrator and/or the ICAV and/or the Manager may make such reports to the relevant regulatory, revenue and/or law enforcement authorities as required under applicable law, including applicable anti-money laundering legislation and regulations. I/We further acknowledge that the Administrator and the ICAV will withhold the proceeds of redemption of my/our Shares until such time as the Administrator has received and is satisfied with all the information and documentation requested to verify my/our identity.

I/We understand that the following persons are prohibited from investing in the ICAV (i) a person or entity whose name appears on the List of Specially Designated Nationals and Blocked Persons maintained by the U.S. Office of Foreign Assets Control ("OFAC"); (ii) any other person whose dealings with U.S. Persons would be restricted under sanctions administered by OFAC; (iii) a person or entity whose dealings with the

ICAV, the Manager and/or a Distributor would be sanctioned by the European Union; and (iv) a foreign shell bank (a bank without a physical presence in any country) ("Prohibited Investor").

I/We represent and covenant that neither I/we, nor any person controlling, controlled by, or under common control with me/us, nor any person having a beneficial interest in me/us, is a Prohibited Investor. I/We agree to promptly notify the ICAV of any change in information affecting this representation and covenant.

I/We acknowledge that the tax disclosure set forth in the Prospectus is of a general nature and may not cover the jurisdiction in which the Applicant is subject to taxation and that the tax consequences of the Applicant's purchase of Shares depends the Applicant's individual circumstances. I/we acknowledge that it is our responsibility to seek such legal, tax, financial and other advice that we deem necessary prior to making this investment and any subsequent investment.

I/We acknowledge that the ICAV intends to take such steps as may be required to satisfy any obligations imposed on it by (i) the Foreign Account Tax Compliance Act ("FATCA") regulations (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") (iii) the OECD Common Reporting Standard ("CRS") and Council Directive 2014/107/EU amending Directive 2011/16/EU ("DAC II") and Irish implementing legislation so as to ensure compliance or deemed compliance (as the case may be) with the FATCA regulations, the IGA, CRS and DAC II and the Irish implementing legislation (together "AEOI"). In particular I/we acknowledge that the information contained in this form and information regarding the Applicant may be reported to the tax authorities of the country in which this account is maintained and exchanged with the tax authorities of another country or countries in which the Applicant may be tax resident where those countries (or tax authorities in those countries) have entered into agreements to exchange financial account information.

I/We agree to provide to the Administrator and the ICAV the necessary AEOI declarations appended to this AF, 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 AEOI, as described above, as amended or supplemented from time to time. Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify the Administrator and the ICAV immediately of any such change and further agree to immediately take such action as the Administrator may direct, including where appropriate, redemption of our Shares in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the Administrator. If relevant, I/we agree to notify the Administrator and the ICAV of any change to my/our tax residency status.

I/We acknowledge that the Administrator or the ICAV may provide such information relating to me/us, to the relevant tax or regulatory authorities as it is required to do under the regulations in force in Ireland from time to time pursuant to the IGA.

I/We acknowledge that I/we will be entitled to look solely to the assets of the Fund in which I/we have invested in respect of all payments in respect of the Applicant's Shares. If the realised net assets of the Fund are insufficient to pay any amounts payable in respect of the relevant Shares, I/we will have no further right of payment in respect of such Shares nor any claim against or recourse to any of the assets of any other Fund or any other asset of the ICAV or of the Administrator or of the Depositary.

I/We acknowledge the restrictions on dealing as disclosed in the Prospectus and the right of the ICAV to act at its discretion in order to protect the ICAV or a Fund from market timing, excessive trading or other activity which it believes is harmful to the ICAV or any Fund.

I/We confirm that I/we have provided the ICAV and/or Administrator with a list of persons duly authorised by me/us to give Instructions to the ICAV and/or the Administrator and that /we are empowered to authorise those authorised persons to give such Instructions. I/We acknowledge that it is the Applicant's responsibility to ensure that any changes to such list of authorised persons are notified to the Administrator.

I/We acknowledge that if Instructions are given by facsimile or email (by way of signed pdf), I/we agree that it is my/our responsibility to ensure that such Instructions are received in legible form and that I/we undertake to confirm such Instructions to the Administrator in writing where required. Whether or not such written confirmation is in fact received, the Administrator and the ICAV (including the Fund) may rely

conclusively upon, shall incur no liability in acting upon any Instruction or other instrument received by facsimile or email (by way of signed pdf) believed by it in good faith to be genuine or to be signed by the proper person(s) or duly authorised or properly made.

I/We acknowledge that the ICAV does not issue Share certificates of any kind.

I/We confirm that I/we are acquiring these Shares for my/our own use and not for resale.

I/We understand that the representations and warranties and agreements made herein are continuous and all subsequent subscriptions of Shares by me/us shall be governed by them, and I/we agree to notify the ICAV, the Manager, the Investment Manager and the Administrator promptly, if any representation or warranty should cease to be true at any time and I/we agree immediately to take such action as the ICAV may direct, including where appropriate, the repurchase of the Applicant's holding in its entirety. I/We further acknowledge the right of the ICAV at any time to require the mandatory repurchase of Shares as provided for in the Prospectus.

I/We confirm that I/we will notify the ICAV immediately if there are any changes to the information supplied to the ICAV in connection with this application which make the confirmations no longer true.

I/We note that e-mail messages may not be secure and may contain computer viruses or other defects, may not be accurately replicated on other systems, or may be intercepted, deleted or interfered with without the knowledge of the sender or the intended recipient. I/We note that none of the ICAV, the Manager, the Investment Manager, the Depositary or the Administrator makes any warranties in relation to these matters. I/We also note that the ICAV and its delegates reserve the right to intercept, monitor and retain e-mail messages to and from its systems as permitted by applicable law. I/We confirm that if I/we have any doubts about the authenticity of an e-mail purportedly sent by the ICAV, the Manager, the Depositary, the Investment Manager or the Administrator, I/we will contact the purported sender immediately.

I/We note that the ICAV and/or the Administrator is/are authorised and instructed to accept, execute or otherwise perform any order, direction, request, authorisation or instruction (together "Instruction(s)") (given in a form agreed with the ICAV and/or the Administrator) relating directly or indirectly to Shares, including but not limited to Instructions regarding Shares subscribed for, subscriptions, exchange or repurchase of Shares, any payment in relation to same and/or any matter in connection with them, this Application Form and/or the my/our account with or investment in the ICAV or details on record, believed in good faith to be given by properly authorised persons and notwithstanding that it may be shown that the Instructions were not signed, given or sent by me/us. I/We note that Instructions given to the ICAV in a form agreed with the ICAV and signed by the me/us (if applicable) are binding on the me/us. I/We note that this authorisation will apply to any further Shares purchased, transferred or otherwise held in the name of me/us. I/We note that the ICAV (including the Fund), the Manager, the Administrator and the Investment Manager are each authorised to conclusively rely and/or act upon any such Instructions or any matter in connection with them or any of them without liability in respect of any transfer, payment or any other act done or omitted to be done pursuant to any such Instruction believed in good faith to be genuine or to be signed by properly authorised persons of mine/ours and notwithstanding that it may be shown that the same was not signed, given or sent by or on behalf of me/us. Such authorisation will remain valid until written revocation is received from me/us by the ICAV. I/We note that revocation will take effect without prejudice to any transactions already initiated by the ICAV, in accordance with my/our prior Instructions. I/We note that the ICAV and/or the Administrator will not be liable in respect of any transfer, payment or other action or inaction directly or indirectly related to Shares, except in the case of the ICAV's and/or the Administrator's material default. I/We note that in no case shall the ICAV, the Manager and/or the Administrator be liable for any indirect or consequential loss or for any loss caused through a fall in value of Shares.

I/We acknowledge that my/our authorised signatories may be changed from time to time during the period of my/our holding of Shares but only upon written notice by current authorised signatories on record to the Administrator and written acknowledgement of the changes by the Administrator. I/We agree that I/we am/are solely responsible for instructing the ICAV and/or the Administrator in relation to the persons authorised to act on behalf of me/us in relation to any Instructions, changes to my/our registration details and/or payment Instructions and the ICAV and/or Administrator is/are entitled to rely and act on any such information provided. I/We acknowledge that the ICAV (including the Funds) and the Administrator have no liability whatsoever for inaccurate information received by the ICAV and/or Administrator and shall be under

no obligation to enquire as to the accuracy or otherwise of any such information provided. I/We agree that I/we am/are solely responsible for ensuring that any such information provided is accurate and up to date. I/We note that any subsequent amendments to my/our payment Instructions shall be actioned only on receipt of original documentation, if required, where required by the Administrator.

I/We acknowledge that it may receive or have access to confidential proprietary information concerning the ICAV and the Funds, including, without limitation, portfolio positions, valuations, information regarding potential investments, financial information, trade secrets and the like (collectively, the “**Confidential Information**”), which is proprietary in nature and non-public. I/We agree that I/we shall not disclose or cause to be disclosed any Confidential Information to any person or use any Confidential Information for my/our own purposes or my/our own account, except in connection with its investment in the Fund and except as otherwise required by any regulatory authority, law or regulation, or by legal process.

By signing this Application Form, I/we consent to the recording of telephone calls made to and received from me/us by the Administrator, the Manager or Investment Manager, their delegates, duly appointed agents and any of their respective related, associated or affiliated companies for processing and verification of Instructions, management and administration of my/our account(s) and any other matters related to investment in the ICAV, dispute resolution, record keeping, security and/or training purposes.

I/We confirm that I/we have read the privacy statement set out in section 16 below and hereby agree(s) and acknowledges the terms and information set out therein in respect of the use of Personal Data.

I/We consent to the ICAV, the Manager and/or Administrator transferring all or any of their benefits and obligations under these terms. I/We acknowledge that the ICAV, the Manager and/or Administrator may appoint any person to advise on or perform any of their functions or responsibilities under these terms and may provide information about the Applicant and its Shares to any such person. I/We acknowledge that the ICAV, the Manager and/or Administrator, where applicable, will satisfy itself that any person to whom it delegates any of its functions or responsibilities under these terms is competent to carry out those functions or responsibilities.

If the undersigned is acting as agent, representative or nominee (a “**Nominee**”), the Nominee acknowledges and agrees that the agreements, representations, warranties, undertakings, and acknowledgements herein are also made on behalf of the beneficial owner(s). The Nominee represents and warrants that Nominee has all requisite power and authority to enter into and perform this Application Form and the agreements contemplated hereby, and Nominee represents and warrants, after reasonable inquiry, that the information, representations and warranties provided in this Application Form and otherwise to the ICAV and/or Administrator through the Nominee are accurate and complete. Nominee agrees to indemnify the ICAV, the Manager, the Administrator, the Depositary and the Investment Manager for any and all damages, costs, fees, losses and expenses (including counsel fees and disbursements) in connection with or resulting from the Nominee’s misrepresentation or misstatement contained herein or breach hereof, or the assertion of the Nominee’s lack of proper authorization from the beneficial owner(s).

If any provision of this Application Form is invalid or unenforceable under any applicable law, then such provision shall be deemed inoperative to the extent that it may conflict therewith. Any provision hereof which may be held invalid or unenforceable under any applicable law shall not affect the validity or enforceability of any other provisions hereof, and to this extent the provisions hereof shall be severable.

This Application Form shall be governed by the laws of Ireland and the Irish courts shall have exclusive jurisdiction to settle any such disputes which may arise out of or in connection with this Application Form or its performance and accordingly that any suit, action or proceedings so arising may be brought in such courts.

(Designated Bodies¹ only – mark the box if applicable to Applicant)

I/We declare that I am/We are licensed as
(description)

.....
by the
(regulatory body)

.....
under the laws of
(country)

.....
i.e. must be one of the prescribed countries specified in the footnote below) and am/are thereby subject to regulations and/or guidelines which to the best of my/our knowledge and understanding are in accordance with the Financial Action Task Force Recommendations on the prevention of money laundering and that this application is made in my/our name on behalf of my/ our clients whose identity has been properly verified by me/us in accordance with applicable anti-money laundering regulations and guidelines.

14 Signatures			
Authorised Signatory	Print Name Here		
Position			
Signature		Date	

Authorised Signatory	Print Name Here		
Position			
Signature		Date	

15 Customer Information Notice - CRS

For the purposes of complying with its automatic exchange of information obligation under CRS that the ICAV, or the Administrator on its behalf, is required to collect certain information on an account holder and on certain controlling persons in the case of the account holder being an entity (e.g. name, address, jurisdiction of residence, TIN, date and place of birth (as appropriate), the account number and the account balance value at the each of end calendar year) to identify accounts which are reportable to the Irish tax authorities under CRS and further acknowledge that such information may in turn be exchanged by the Irish tax authorities with other tax authorities. Further Information in relation to CRS can be found on the Automatic Exchange of Information (AEOI) webpage on www.revenue.ie.

¹ A Designated Body is an entity which provides certain prescribed financial services and which is established and regulated in respect of those services in one of the countries prescribed for the purpose pursuant to the Irish Criminal Justice (Money Laundering and Terrorist Financing) Act 2010. As at the time of printing of this AF, the list of such prescribed countries is as follows:-all of the member states of the European Union, Australia, Brazil, Canada, the Channel Islands, Hong Kong, Iceland, India, the Isle of Man, Japan, Liechtenstein, Mexico, Norway, Russian Federation Singapore, Switzerland, South Africa, South Korea, the Dutch overseas territories of Netherlands Antilles and Aruba and the French overseas territories of Mayotte, New Caledonia, French Polynesia, Saint Pierre and Miquelon and Wallis and Futuna and United States of America

Please read this privacy statement carefully to understand our use of your Personal Data.

Data Protection Legislation	means the EU Data Protection Directive 95/46/EC and the EU Privacy & Electronic Communications Directive 2002/58/EC, any amendments and replacement legislation including the EU General Data Protection Regulation (EU) 2016/679, European Commission decisions, binding EU and national guidance and all national implementing legislation.
GDPR	means Regulation (EU) 2016/679 known as the General Data Protection Regulation, which comes into force on 25 May 2018.
Personal Data	means any data relating to a living individual who can be identified directly from that data or indirectly in conjunction with other information.

Your right to object – Please note that you have a right to object to the processing of your Personal Data where that processing is carried out for our legitimate interests.

DATA PROTECTION

The ICAV may hold some or all of the following types of Personal Data in relation to investors and prospective investors (and their officers, employees and beneficial owners); name, address/other contact details (telephone, email address), date/place of birth, gender, tax number, bank details, photographic ID, proofs of address (usually utility bills) as furnished by investors when completing the Application Form or to keep that information up to date. The ICAV may also obtain further Personal Data on those individuals by way of PEP (Politically Exposed Person) checks, sanctions checks, negative news checks and screening checks. The ICAV is obliged to verify the Personal Data and carry out ongoing monitoring. Where existing and prospective investors have furnished Personal Data in respect of their officers, employees and beneficial owners to the ICAV, those investors must furnish the information in this section of the Application Form on data protection to them.

In the course of business, the ICAV will collect, record, store, adapt, transfer and otherwise process Personal Data. The ICAV is a data controller within the meaning of Data Protection Legislation and will hold any Personal Data provided by or in respect of investors in accordance with Data Protection Legislation.

The ICAV and/or any of its delegates or service providers (the Administrator, Depository, Investment Manager, Distributor) may process prospective investor's and investor's Personal Data for any one or more of the following purposes and on the following legal bases:

1. to operate the ICAV, including managing and administering a Shareholder's investment in the relevant sub-fund on an on-going basis which enables the ICAV to satisfy its contractual duties and obligations to the Holder and any processing necessary for the preparation of the contract with the Shareholder);
2. to comply with any applicable legal, tax or regulatory obligations on the ICAV, for example, under ICAV Act and anti-money laundering and counter-terrorism and tax legislation and fraud prevention;
3. for any other legitimate business interests' of the ICAV or a third party to whom Personal Data is disclosed, where such interests are not overridden by the interests of the investor, including for statistical analysis, market research purposes and to perform financial and/or regulatory reporting; or
4. for any other specific purposes where investors have given their specific consent and where processing of Personal Data is based on consent, the investors will have the right to withdraw it at any time.

The ICAV and/or any of its delegates or service providers may disclose or transfer Personal Data, whether in Ireland or elsewhere (including entities situated in countries outside of the EEA), to other delegates, duly appointed agents and service providers of the ICAV (and any of their respective related, associated or affiliated companies or sub-delegates) and to third parties including advisers, regulatory bodies, taxation authorities, auditors, technology providers for the purposes specified above.

The ICAV will not keep Personal Data for longer than is necessary for the purpose(s) for which it was collected. In determining appropriate retention periods, the ICAV shall have regard to the Statute of Limitations Act 1957, as amended, and any statutory obligations to retain information, including anti-money laundering, counter-terrorism, tax legislation. The ICAV will take all reasonable steps to destroy or erase the data from its systems when they are no longer required.

Where specific processing is based on an investor's consent, that investor has the right to withdraw it at any time. Investors have the right to request access to their Personal Data kept by the ICAV; and the right to rectification or erasure of their data; to restrict or object to processing of their data, and to data portability, subject to any restrictions imposed by Data Protection Legislation and any statutory obligations to retain information including anti money laundering, counter-terrorism, tax legislation

The ICAV and/or any of its delegates and service providers will not transfer Personal Data to a country outside of the EEA unless that country ensures an adequate level of data protection or appropriate safeguards are in place. The European Commission has prepared a list of countries that are deemed to provide an adequate level of data protection which, to date, includes Switzerland, Guernsey, Argentina, the Isle of Man, Faroe Islands, Jersey, Andorra, Israel, New Zealand and Uruguay. Further countries may be added to this list by the European Commission at any time. The US is also deemed to provide an adequate level of protection where the US recipient of the data is privacy shield-certified. If a third country does not provide an adequate level of data protection, then the ICAV and/or any of its delegates and service providers will ensure it puts in place appropriate safeguards such as the model clauses (which are standardised contractual clauses, approved by the European Commission) or binding corporate rules, or relies on one of the derogations provided for in Data Protection Legislation. For more information in relation to the transfer of Personal Data outside of the EEA please contact www.riverandmercantile.com.

Where processing is carried out on behalf of the ICAV, the ICAV shall engage a data processor, within the meaning of Data Protection Legislation, which implements appropriate technical and organisational security measures in a manner that such processing meets the requirements of Data Protection Legislation and ensures the protection of the rights of investors. The ICAV will enter into a written contract with the data processor which will set out the data processor's specific mandatory obligations laid down in Data Protection Legislation, including to process Personal Data only in accordance with the documented instructions from the ICAV.

As part of the ICAV's business and ongoing monitoring, the ICAV may from time to time carry out automated decision-making in relation to investors, including, for example, profiling of investors in the context of anti-money laundering reviews, and this may result in an investor being identified to the revenue authorities, law enforcement authorities and to other entities where required by law, and the ICAV terminating its relationship with the investor.

Investors are required to provide their Personal Data for statutory and contractual purposes. Failure to provide the required Personal Data will result in the ICAV being unable to permit, process, or release the investor's investment in the Funds and this may result in the ICAV terminating its relationship with the investor. Investors have a right to lodge a complaint with the Data Protection Authority if they are unhappy with how the ICAV is handling their Personal Data.

Any questions about the operation of the ICAV's data protection policy should be referred in the first instance to www.riverandmercantile.com

River & Mercantile Investments ICAV
25/28 North Wall Quay
Dublin 1
Ireland



APPENDIX 1

Anti-Money Laundering Supplement

Your subscription agreement may not be deemed complete, and you may not be deemed an investor in the Fund, regardless of whether you have already wired monies, until all of the required documentation is received by BNY Mellon Fund Services (Ireland) DAC ("BNY Mellon"), the Administrator.

Any delay in providing documentation may result in delayed processing of the application, delayed processing of a subsequent subscription and or delayed payment of any future payment proceeds.

Section III provides a guide of common documentation requirements for the more frequently seen Investor types. Depending on its risk assessment of an Investor, the Administrator reserves the right to request additional documentation as may be required from time to time. For further information, please contact BNY Mellon using the contact details contained within the subscription document.

Enhanced Due Diligence is required on investors who are Politically Exposed Persons or an immediate family member, or a close associate of, a Politically Exposed Person ("PEP").

The Administrator will require additional information where the investor is a PEP or in order to disregard the investor as a possible PEP.

All documentation should be provided in English. Where documents are not available in English, please contact the Administrator for further information.

APPLICANT DETAILS:

- (a) Name of Applicant: _____
- (b) Residential/Registered Address: _____
- (c) Occupation (Individual Applicants): _____
Business Purpose: (Corporate Applicants): _____
- (d) Date of Birth (Individual Applicants): _____

All investors must complete Exhibit A.

All Entity (non-individual) applicants must complete Exhibit B or Exhibit C, as applicable. This information must accompany your initial subscription.

PAYMENT INFORMATION

- (a) Name of the bank including BIC Code, Fed Wire, SWIFT or Sort Code from which your payment to the Fund is being wired (the "Wiring Bank"): _____
- (b) Name and number of account at the Wiring Bank which is being debited:

- (c) Are you a customer of the Wiring Bank?
YES NO

You must wire the payment from an account in your name. Third Party payments are not accepted. Where monies are wired from a joint account, with one party being the Investor, verification of identity per that of Individuals listed under 2 or 3 below is required for each additional party.

ADDITIONAL INFORMATION

Third Party Reliance

For Relevant Third Parties² in an Equivalent Country³ that will be introducing investors (where you, the Relevant Third Party are not the named registered investor and propose a reliance on you for the required information and documentation regarding the registered investor)

Please complete the Third Party Reliance Letter at Exhibit D.

By completing this letter in lieu of any other documents listed in the AML Supplement, the investor acknowledges that BNY Mellon is placing reliance on the Relevant Third Party, 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.

The following materials must be provided to the Administrator and all copies must be certified by an appropriate authority** where required. If you do not fall into one of the below criteria, please contact the Administrator for confirmation of the required materials. The below list is not exhaustive and is provided as a guide only. For further clarification please contact the Administrator:

1. For a regulated entity in an Equivalent Country³ (where you, the regulated entity are the named registered investor)

- Please provide the name of your Regulator and Licence or Registration Number:

Name of Regulatory Authority or website URL: _____

Registration/License No: _____

- A certified true copy of the Authorised Signatory List
- Confirmation of the beneficial owner of the regulated entity – please complete Exhibit B or C as applicable
- Is the investment proprietary? _____

If the investment is non-proprietary please complete Exhibit B or C on behalf of the underlying beneficial owner of the investment that the investor is acting on behalf of OR alternatively please complete Exhibit E. _____

² A "Relevant Third Party" is a regulated financial institution (i.e., bank or broker-dealer), a credit institution, a financial institution, an auditor, external accountant or tax adviser, a relevant independent legal professional, a trust or company service provider that is located in an Equivalent Country

** All copies can be certified by any of the following; a police officer, chartered and certified public accountant, notaries public, solicitor, embassy and consular staff or a representative of your Bank, registered broker-dealer or other regulated financial institution. Each document should be marked with the words 'original seen' or 'true' copy of original documents'. The document should be signed by the entity certifying the document and noting their capacity and licence number (if applicable).

³ Equivalent Countries: EU Member States and Australia, Canada, Hong Kong, Japan, Norway, South Korea, Singapore, Switzerland, United Kingdom, USA, The UK Crown Dependencies jurisdictions (Jersey, Guernsey, and Isle of Man)

For nominees//wholly owned subsidiaries of a regulated entity in an Equivalent Country³

Please provide the name of the parent company Regulator and Licence or Registration Number:

Name of Regulatory Authority or website URL: _____

Registration/License No: _____

- A certified true copy of the Authorised Signatory List
- Confirmation of the beneficial owner of the nominee entity – please complete Exhibit B or C as applicable
- Please complete Exhibit B or C on behalf of the underlying beneficial owner of the investment that the investor is acting on behalf of OR alternatively please complete Exhibit F. _____

2. For Individuals in an Equivalent Country³ (Documentation is required for each Joint Investor as applicable)

- A copy of: a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 1 copy of proof of current residential address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); **or**

3. For all other Individuals

- An original ink certified true copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and **2** different forms of proof of current residential address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*)

4. For Listed Companies⁴ in an Equivalent Country³

- Name of Exchange or Exchange's Website URL: _____
- A certified true copy of the Authorised Signatory List
- Confirmation of the beneficial owner of the entity – please complete Exhibit B or C as applicable

5. For Private Companies in an Equivalent Country³

- A copy of a certificate of due formation and organisation and continued authorisation to conduct business in the jurisdiction of its organisation (*e.g.* Certificate of Incorporation/Registration)
- A copy of the Memorandum and Articles of Association or equivalent constitutional document
- A certified true copy of the Authorised Signatory List
- A copy of Register of Shareholders (beneficial owners) including percentage holdings. Please note we are required to identify the individuals who directly, or indirectly, are the beneficial owner of 25% or more of any voting or non-voting class of equity interests of the prospective investor or exercise control over the management of the company

⁴ Listed company is one whose securities are admitted to trading on a regulated market

- A copy of Register of Directors
- For 2 Directors, or one director and one authorised signatory⁵: A copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 1 form of proof of current residential address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or identification requirements per legal form if not individuals

6. For all other Private Companies

- All documents detailed in section 5 above as original wet ink certified documents; and
- For 2 Directors, or one director and one authorised signatory: An original ink certified true copy of a government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 2 forms of proof of current address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or identification requirements per legal form if not individuals
- For all beneficial owners as described above: An original ink certified true copy of a government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 2 forms of proof of current address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or identification requirements per legal form if not individuals

7. For Public Bodies⁶ in an Equivalent Country³

- Please provide URL to relevant website detailing status as a Public Body

- A certified true copy of the Authorised Signatory List

8. For Public Bodies/Local Authorities in an Equivalent Country³ (where 7. above does not apply)

- A copy of the relevant Constitution/Formation Document
- A certified true copy of the Authorised Signatory List
- A copy of list of Public Body Official

9. For all other Public Bodies/Local Authorities

- All documents detailed in section 8 above; and
- For 2 officials, or one official and one authorised signatory⁵: An original ink certified true copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 2 forms of proof of current residential address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*)

It should be noted that Public Bodies/ Local Authorities in certain jurisdictions may fall into the category of entities which are owned or controlled by PEPs and therefore may be subject to additional documentation requirements as well as Senior Management approval prior to account opening.

⁵ If providing documents for an authorised signatory, documents must be provided for individual signing the subscription document.

⁶ (a) the applicant has been entrusted with public functions pursuant to the Treaty on the European Union, the Treaties on the European Communities or Community secondary legislation or (b) the applicant's identity is publicly available, transparent and certain in the reasonable opinion of BNYM (c) either the applicant is accountable to a Community institution or to the public authority of an EEA state. (d) a body, organisation or group organised under the Freedom of Information Act 1997

10. For Pension Schemes Providing Retirement Benefits to Employees in an Equivalent Country³

- A copy of the relevant Revenue/Tax Authority /Pensions Board approval certificate
- A certified true copy of the Authorised Signatory List

For Pension Schemes in an Equivalent Country³ (where 10. above does not apply)

- A copy of the relevant Revenue/Tax Authority approval certificate
- A copy of the relevant Constitution/Formation Document
- A copy of List of Trustees/Directors/Governors or equivalent
- For 2 Trustees/directors, or one Trustee/director and one authorised signatory, a copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 1 form of proof of current residential address dated with the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or if not an individual, identification documentation per legal form
- A certified true copy of the Authorised Signatory List

11. For all other Pension Schemes

- All documents detailed in section 11 above as original wet ink certified documents.
- For 2 Trustees/directors, or one Trustee/director and one authorised signatory, An original ink certified true copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 2 forms of proof of current residential address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*)
- For the Administrator/ Trustee/Controller(s): An original ink certified true copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 2 forms of proof of current residential address dated with the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or identification per legal form

12. For Private Trusts in an Equivalent Country³ (

- A copy of the Trust Deed or equivalent constitutional document
- A certified true copy of the Authorised Signatory List
- A copy of the list of all trustees (if not contained in the Trust Deed)
- A copy of list of beneficiaries/ grantors/ settlors/ protectors/ appointers/ and any other role specified in the trust deed if not already named in such
- For 2 Trustees or one trustee and one authorised signatory⁵. A copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 1 form of proof of current residential address dated with the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or if not an individual, identification documentation per legal form

13. For all other Private Trusts

- All documents detailed in section 13 above as original wet ink certified documents; and
- For 2 Trustees or one trustee and one authorised signatory⁵. An original ink certified true copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 2 forms of proof of current residential address dated with the last

6 months (*e.g.*, current utility bill, bank statement *etc.*); or if not an individual, identification documentation per legal form

- For the Owner(s)/Controller(s)/Settlor/Grantor/Enforcer/Appointer/Beneficiaries: An original ink certified true copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, *etc.*), and 2 forms of proof of current residential address dated with the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or if not an individual, identification documentation per legal form

14. For Partnerships in an Equivalent Country³

- A copy of the Partnership Agreement or appropriate excerpts
- A copy of Register of Shareholders (beneficial owners) including percentage holdings if not already included in the Partnership Agreement.
- A certified true copy of the Authorised Signatory List
- For 2 Partners⁷, or one partner and one authorised signatory⁵: A copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, *etc.*), and 1 form of proof of current residential address dated with the last 6 months (*e.g.*, current utility bill, bank statement *etc.*)

15. For all other Partnerships

- All documents detailed in section 15 above as original wet ink certified documents.
- For 2 Partners, or one partner and one authorised signatory⁵: An original ink certified true copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, *etc.*), and 2 forms of proof of current residential address dated with the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or if not an individual, identification documentation per legal form
- For any beneficial owner who is an individual or entity who ultimately is entitled to or controls, 25% or more of the capital or profits of the partnership., otherwise exercises control over management of the partnership an original ink certified copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, *etc.*), and 2 forms of proof of current residential address dated with the last 6 months (*e.g.*, current utility bill, bank statement *etc.*); or if not an individual, identification documentation per legal form

16. For Registered Charities/Foundations in an Equivalent Country³

- A copy of the relevant Revenue/Tax Authority approval or proof of registration status from the relevant Charity Commission or equivalent
- Nature/purpose including the nature of the funding
- A certified true copy of the Authorised Signatory List
- Confirmation as to whether there is any beneficial owner owning greater than 25% of the Charity/Foundation

⁷ Where the General Partner has control over the Partnership, identification documents must be provided for this individual/entity in addition to documentation for one additional partner or authorised signatory. Identification documentation is required per the legal form of the General Partner.

17. For all other Charities/Foundations

- An original ink certified true copy of the relevant Constitutional/Formation Document (or Audited Accounts)
- An original ink certified true copy or original of Authorised Signatory List
- An original ink certified true copy or original list of beneficiaries (or where applicable, class of beneficiaries)
- An original ink certified true copy or original list of Trustees/Directors/Governors (or equivalent)
- For 2 Trustees/Directors/Governors/Board Members or one and one authorised signatory⁵: An original ink certified copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 2 forms of proof of current residential address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*);

18. For Clubs and Societies in an Equivalent Country³

- A copy of a letter detailing the legal status and purpose of the Club/Society including names of all Officers
- A copy of constitution document, e.g. Trust Deed
- A certified true copy or original Authorised Signatory List
- For 2 Officers, or one officer and one authorised signatory⁵: A copy of a valid government issued form of picture identification with specimen signature (*e.g.*, passport, etc.), and 1 form of proof of current residential address dated within the last 6 months (*e.g.*, current utility bill, bank statement *etc.*);

19. For Collective Investment Schemes in an Equivalent Country³

- Regulatory authority's website confirming that the collective investment scheme is regulated in an EU Member State or equivalent. _____
- A certified true copy of the Authorised Signatory List
- Confirmation as to whether there is any beneficial owner owning greater than 25% of the Collective Investment Scheme

20. For Collective Investment Schemes (in an Equivalent Country, not regulated)

- A copy of the Prospectus or Operating Memorandum
- A certified true copy of the Authorised Signatory List
- A copy of the Register of Shareholders including percentage holdings. Note we are required to identify and verify the scheme investors holding over 25% ownership of the Collective Investment Scheme.

POLITICALLY EXPOSED PERSON

Is the Investor or, if applicable, any of its underlying beneficial owners⁸, controllers or Authorised Persons (e.g. director, trustee etc.) a politically exposed person⁹?

Yes

No

⁸ Beneficial owners are those individuals that own or control, whether through direct or indirect ownership more than 25% of the shares or voting rights in the investor company or otherwise exercises control over the management in the investor company.

⁹ “politically exposed person” means an individual who is, or has at any time been, entrusted with a prominent public function, including either of the following individuals (but not including any middle ranking or more junior official):

(a) a specified official; (b) a member of the administrative, management or supervisory body of a state-owned enterprise;

“specified official” means any of the following officials (including any such officials in an institution of the European Communities or an international body):

(a) a head of state, head of government, government minister or deputy or assistant government minister; (b) a member of a parliament; (c) a member of a supreme court, constitutional court or other high level judicial body whose decisions, other than in exceptional circumstances, are not subject to further appeal; (d) a member of a court of auditors or of the board of a central bank; (e) an ambassador, charge d’affaires or high-ranking officer in the armed forces.

“”The definition also expands to a “close associate”, “immediate family member” of a politically exposed person and includes any of the following persons:

a)any individual who has joint beneficial ownership of a legal entity or arrangement or any other close business relations with a politically exposed person b)any individual who has sole beneficial ownership of a legal entity or legal arrangement set up for the actual benefit of a politically exposed person c)any spouse of a PEP c)any person who is the equivalent of a spouse under the national law of the place where the PEP resides e)any cohabitant, f) any child or parent of the politically exposed person or spouse of the child g)any other family member who is of a prescribed class

BENEFICIAL OWNERSHIP INFORMATION

To Be Completed By ALL Entity Investors

Instructions:

Please complete and return this Exhibit and provide the name of every person who is directly, or indirectly through intermediaries, the beneficial owner of 25% or more of any voting or non-voting class of equity interests of the Investor or each partner owning 25% or more if a partnership.

If the intermediary's shareholders or partners are not individuals, continue up the chain of ownership listing their 25% or more equity interest holders until individuals are listed.

If there are no 25% beneficial owners, please write "None".

IF THE INVESTOR IS ACTING ON BEHALF OF A THIRD PARTY, THE ABOVE IS ALSO REQUIRED SEPARATELY FOR THE THIRD PARTY.

<u>Full Name</u>	<u>Date of birth and Occupation</u>	<u>Address</u>

TRUST OWNERSHIP INFORMATION

To Be Completed By Entity Investors That Are Trusts

Instructions:

Please complete and return this Exhibit and provide the name of:

- i) every current beneficiary that has, directly or indirectly, a vested interest in the trust;
- ii) every person who contributed assets to the trust (settlers or grantors); and
- iii) every trustee, protector, appointer.

If there are intermediaries that are not individuals, continue up the chain of ownership listing their 25% or more equity interest holders until individuals are listed.

Full Name and Address_(Business and Residential)	Status (Beneficiary/Settlor/Trustee)	Citizenship (for Individuals) or Principal Place of Business (for Entities)

[Date]

BNY Mellon Fund Services (Ireland) DAC
[Insert BNYM address]

Investor Name: *Insert 'All' if this letter is required to cover all investors introduced by this intermediary.*

Dear Sirs:

Re: Anti Money Laundering and Customer Due Diligence Representations and Warranties

[Full Legal name of Regulated Institution] acts as [Indicate relationship i.e. Administrator, Custodian, Manager, Trustee, Bank or Specify Otherwise] to [investors introduced by us to investment funds for which you act as administrator]¹⁰ [Regulated Institution] is organised under the laws of [Country]. [Regulated Institution] has its principal address at [physical address and Country] and is regulated by [Full Legal name of Regulatory Body] for the purposes of combating money laundering and terrorist financing.

Regulatory Licence No. or Registration No: [.....]

[Regulated Institution] hereby confirms that we comply with **[Local AML/CFT regulations to be named]** of **[Country]** ('the Regulations'), set in line with FATF requirements. We make the following representations and undertakings:

Customer Due Diligence

1. We have customer due diligence measures in place to identify and verify the identity of the introduced investor(s) and, where appropriate, enhanced due diligence measures where there is an increased risk of money laundering and terrorist financing. We have conducted appropriate customer due diligence on the introduced investors [(whose names are set out in the attached Appendix I)]¹¹ and, where applicable, on the beneficial owners of such investor(s);
2. [We will conduct such verification and due diligence of any new investors and beneficial owner(s), where applicable;]¹²
3. To the extent that the introduced investor(s) or Beneficial Owner(s) is a bank, including a branch, agency or office of a bank, we have taken and will take reasonable measures to establish that the bank has a physical presence or is an affiliate of a regulated entity. We will not accept investments from or on behalf of [foreign] shell banks;

OFAC/EU Sanctions Representation and Warranties

4. We have confirmed and verified that none of the introduced investor(s), persons controlling or controlled by the introduced investor(s), persons having a beneficial interest in the introduced investor(s), or persons for whom an introduced investor(s) is acting as nominee, is: named on a list of prohibited countries, territories, entities and individuals maintained by and updated by the OFAC (Office of Foreign Assets Control), EU, UN or any local lists issued by the **[country]** competent authorities (composite list of persons and organisations against whom sanctions have been imposed);

General Provisions

5. We acknowledge that for the purpose of meeting its own customer due diligence obligations, and in accordance with the Section 40 of the Criminal Justice Acts 2010 and 2018, BNY Mellon Fund Services (Ireland) DAC is placing reliance on the customer due diligence measures of **[Full Legal name of Regulated Institution]** with

¹⁰ If LOU to cover just one specific investor, remove bracketed wording and insert investor name, entity type and country.

¹¹ Do not insert bracketed wording where LOU applies to all investors introduced by the designated person or to just one investor.

¹² Insert this paragraph where the LOU applies to all investors introduced by the designated person.

respect to the introduced investors, and where applicable the beneficial owners, performed in accordance with the Regulations;

6. We will retain and maintain documentary evidence of the identity of the introduced investor(s) and, where applicable, their beneficial owners, for a period of at least five years from the cessation of our relationship with the introduced investor;
7. We confirm that investors introduced to the Fund are in good order at the time of their account opening request.
8. We confirm that relationship with investors introduced in the Fund are not governed by secrecy, non-disclosure or similar agreement that would prevent **[Full Legal name of Regulated Institution]** from fulfilling the obligations set out in this letter.
9. We confirm that we have not entered into a reliance agreement with another party or place reliance on a third party to undertake due diligence on our behalf. Furthermore, we confirm there is no chain reliance in place.
10. We agree that we won't introduce any PEP investor or any investor being of a higher risk for money laundering and terrorist financing purposes to the Fund. Should an investor become a PEP or high risk, we will inform BNYM immediately.
11. We agree to furnish you with the documentary evidence retained by us concerning the introduced investor(s) and, where applicable, their beneficial owners, upon request by BNYM and without any delay. We agree that failure to provide documentation may result in the blocking of the account(s) of the introduced investor(s) to any transactions until receipt of all required documents, including potential discontinuance of the relationship.

Yours sincerely,

Full Name & Position:

On behalf of **[REGULATED INSTITUTION]**

Contact Telephone:

Contact Email:

ON LETTERHEAD ADDRESSED TO BNYM FUND SERVICES

Date:	<input type="text"/>
Registered Investor Name:	<input type="text"/>
Registered Address:	<input type="text"/>
Country:	<input type="text"/>
Regulator:	<input type="text"/>

Please accept the following confirmations regarding investments we make into funds for whom BNY Mellon Fund Services (Ireland) DAC is the administrator:

- We are acting on behalf of one or more of our underlying customers;
- We provide _____ services to these customers;
- We are regulated by the above-noted regulator for the purposes of combating money laundering and terrorist financing;
- We are effectively supervised by the above noted regulator for our compliance with these requirements;
- We have customer due diligence measures in place to identify and verify the identity of our underlying customers and, where applicable, on their beneficial owners, and have completed such regarding the underlying customers that beneficially own any investment we make;
- We confirm that the underlying customers who beneficially own the investments we make are a) not politically exposed, and b) not domiciled in a country that the European Union regards as high risk*.

We will specifically notify you if an investment we make is beneficially owned by a politically exposed person or who is domiciled in a country that the European Union regards as high risk.

- To the extent that our underlying customer or its beneficial owner(s) is a bank, including a branch, agency or office of a bank, we have taken and will take reasonable measures to establish that the bank has a physical presence or is an affiliate of a regulated entity. We will not accept investments from or on behalf of shell banks;
- We have confirmed and verified that none of our underlying customers, the persons controlling our underlying customers, persons having a beneficial interest in our underlying customers, or persons for whom our underlying customer is acting as nominee, is: named on a list of prohibited countries, territories, entities and individuals maintained by and updated by the OFAC (Office of Foreign Assets Control) or EU (composite list of persons and organisations against whom sanctions have been imposed);
- We retain and maintain documentary evidence of the identity of our underlying customers and, where applicable, their beneficial owners, for a period of at least five years from the cessation of our relationship with our underlying customer;
- We agree to furnish you with identification of our underlying customers and the documentary evidence retained by us concerning the underlying customers and, where applicable, their beneficial owners immediately upon request.

If there are questions or requests arising in future from these confirmations, please use the following contact details:

Sincerely,

FULL NAME AND POSITION

On behalf of _____

* https://ec.europa.eu/info/policies/justice-and-fundamental-rights/criminal-justice/anti-money-laundering-and-counter-terrorist-financing/eu-policy-high-risk-third-countries_en

ON LETTERHEAD ADDRESSED TO BNYM FUND SERVICES

Date:

Registered Investor Name:

Registered Address:

Country:

Please accept the following confirmations regarding investments we make into funds for whom BNY Mellon Fund Services (Ireland) DAC is the administrator:

- [Full Legal name of Nominee entity] acts as [Indicate relationship i.e. Nominee, Custodian, Manager, Trustee, Bank or Specify Otherwise] to investors introduced by us to investment funds for which you act as administrator.
- [Full Legal name of Nominee entity] is a wholly owned subsidiary of [Regulated Institution].
- [Regulated Institution] is organised under the laws of [Country]. [Regulated Institution] has its principal address at [physical address and Country] and is regulated by [Full Legal name of Regulatory Body] for the purposes of combating money laundering and terrorist financing.
- Regulatory Licence No. or Registration No:

[Regulated Institution] hereby confirms that in accordance with the standards of a prudent professional and the applicable laws and regulations of the jurisdiction in which we are regulated, we make the following representations and undertakings:

- We have customer due diligence measures in place to identify and verify the identity of our underlying customers and, where applicable, their beneficial owners, and have completed such regarding the underlying customers that beneficially own any investment we make directly or indirectly through [Nominee];
- We confirm that the underlying customers who beneficially own the investments we make either directly or indirectly through [Nominee]; are a) not politically exposed, and b) not domiciled in a country that the European Union regards as high risk¹³. We will specifically notify you if an investment we make is beneficially owned by a politically exposed person or who is domiciled in a country that the European Union regards as high risk.
- To the extent that our underlying customer or its beneficial owner(s) is a bank, including a branch, agency or office of a bank, we have taken and will take reasonable measures to establish that the bank has a physical presence or is an affiliate of a regulated entity. We will not accept investments from or on behalf of shell banks;
- We have confirmed and verified that none of our underlying customers, the persons controlling our underlying customers, persons having a beneficial interest in our underlying customers, or persons for whom our underlying customer is acting as nominee, is: named on a list of prohibited countries, territories, entities and individuals maintained by and updated by the OFAC (Office of Foreign Assets Control) or EU (composite list of persons and organisations against whom sanctions have been imposed);

¹³ https://ec.europa.eu/info/policies/justice-and-fundamental-rights/criminal-justice/anti-money-laundering-and-counter-terrorist-financing/eu-policy-high-risk-third-countries_en

- We retain and maintain documentary evidence of the identity of our underlying customers and, where applicable, their beneficial owners, for a period of at least five years from the cessation of our relationship with our underlying customer;
- We agree to furnish you with identification of our underlying customers and the documentary evidence retained by us concerning the underlying customers and, where applicable, their beneficial owners immediately upon request.

If there are questions or requests arising in future from these confirmations, please use the following contact details:

Sincerely,

FULL NAME AND POSITION

On behalf of [Regulated Institution] _____

APPENDIX 2

Individual (including Controlling Persons) 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 General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2003. 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 the Irish tax authorities, the Revenue Commissioners. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU.

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 and guidance on FATCA or CRS please refer to the Irish Revenue or OECD websites at: <http://www.revenue.ie/en/business/aeoi/index.html>
<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> 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 advise of these changes promptly.

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

Section 1, 2, 3 and 5 must be completed by all Account holders or Controlling Persons.

Section 4 should only be completed by any individual who is a Controlling Person of an entity account holder which is a Passive Non-Financial Entity, or a Controlling Person of an Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

(Mandatory fields are marked with an *)

*Section 1: Account Holder/Controlling Person Identification

*Account Holder / Controlling Person 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** a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

OR

b) I confirm that **I am not** a U.S. citizen or resident in the U.S. for tax purposes.

***Section 3: Common Reporting Standard (CRS) Declaration of Tax Residency/Residencies (please confirm all Tax Residencies)**

Please indicate your country of tax residence (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TINs")).

For further guidance on Tax Residence and TINs, please refer to the OECD CRS Information Portal <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

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 only 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 tick the appropriate box as follows;

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*)

Reason C - No TIN is required. (Note: This should only be selected if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

Section 4 – Type of Controlling Person

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

For Joint or multiple Controlling Person(s) please complete a separate *“Individual (Including Controlling Persons) Self-Certification for FATCA and CRS* form for **each** Controlling Person.

Please Confirm the type of Controlling Person applicable under CRS that applies to you/the Account holder 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 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 undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

Data Protection - Customer Information Notice :

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

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

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

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

Further information is available on the OECD website: <http://oecd.org/tax/automatic-exchange/>
And on the Irish Revenue website - <https://www.revenue.ie/en/companies-and-charities/international-tax/aeoi/index.aspx>

* Authorised Signature: _____

* Print Name: _____

* Date: (dd/mm/yyyy): _____

* Capacity (if Controlling Person): _____

APPENDIX 3

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 application form you are providing personal information, which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2003). 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 the Irish tax authorities, the Revenue Commissioners. They in turn may exchange this information, and other financial information with foreign tax authorities, including tax authorities located outside the EU.

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

For further information and guidance on FATCA or CRS please refer to the Irish Revenue or the OECD website at:

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

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

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".

(Mandatory fields are marked with an *)

***Section 1: Account Holder Identification**

***Account holder Name:** _____ (the "Entity")

***Country of Incorporation or Organisation:** _____

***Current (Resident or 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:**

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)

Or

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

Indicate exemption: _____

***Section 3: Entity's FATCA Classification** (the information provided in this section is for FATCA, please note your FATCA 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.	<i>Irish Financial Institution or a Partner Jurisdiction Financial Institution</i>	<input type="checkbox"/>
II.	<i>Registered Deemed Compliant Foreign Financial Institution</i>	<input type="checkbox"/>
III.	<i>Participating Foreign Financial Institution</i>	<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 <i>GIIN</i> but is sponsored by another entity which does have a <i>GIIN</i></p> <p>Please provide the sponsor's name and sponsor's <i>GIIN</i> :</p> <p>Sponsor's Name: _____</p> <p>Sponsor's GIIN: □□□□□□□.□□□□□□.□□.□□□□</p> <p><small>∞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.</small></p>
----	---

II.	<i>The Entity is an Exempt Beneficial Owner,</i> <i>Please tick and confirm the category of Exempt Beneficial Owner;</i>	
I.	Government Entity	<input type="checkbox"/>
II.	International Organisation	<input type="checkbox"/>
III.	Foreign Central Bank	<input type="checkbox"/>
IV.	Exempt Retirement Fund	<input type="checkbox"/>
V.	Collective Investment Vehicle Wholly Owned by Exempt Beneficial Owners.	<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 and TIN’s. <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

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 only 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 tick the appropriate box as follows;

- 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*)
-
- Reason C** - No TIN is required. (Note: This should only be selected 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.

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

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.

<https://www.revenue.ie/en/companies-and-charities/documents/aeoi/participating-jurisdictions.pdf>

I.	A Reporting Financial Institution resident in a participating CRS jurisdiction	<input type="checkbox"/>
II.	A Financial Institution Resident in a Non-Participating Jurisdiction (Please also tick the box that applies) <ul style="list-style-type: none"> <input type="checkbox"/> An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity in section 6 below and complete a separate individual self-certification forms for each of your Controlling Persons) <input type="checkbox"/> An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution <input type="checkbox"/> Other Financial Institution, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company 	<input type="checkbox"/>
III.	Non-Reporting Financial Institution under CRS. Specify the type of Non-Reporting Financial Institution below: <ul style="list-style-type: none"> <input type="checkbox"/> Governmental Entity <input type="checkbox"/> International Organization <input type="checkbox"/> Central Bank <input type="checkbox"/> Broad Participation Retirement Fund <input type="checkbox"/> Narrow Participation Retirement Fund <input type="checkbox"/> Pension Fund of a Governmental Entity, International Organization, or Central Bank <input type="checkbox"/> Exempt Collective Investment Vehicle <input type="checkbox"/> Trust whose trustee reports all required information with respect to all CRS Reportable Accounts <input type="checkbox"/> Qualified Credit Card Issuer <input type="checkbox"/> Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law: 	<input type="checkbox"/>

5.2 Non Financial Institution ("NFE") under CRS:

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

I.	<p>Active NFE – a corporation the stock of which is regularly traded on an established securities market.</p> <p>Please provide the name of the established securities market on which the corporation is regularly traded: _____</p>	<input type="checkbox"/>
II.	<p>Active NFE – if you are a Related Entity of a regularly traded corporation. Please provide the name of the regularly traded corporation that the Entity is a Related Entity of: _____</p> <p>Please provide details of the securities market on which the Entity is regularly traded: _____</p>	<input type="checkbox"/>
III.	<p>Active NFE –a Government Entity or Central Bank</p>	<input type="checkbox"/>
IV.	<p>Active NFE –an International Organisation</p>	<input type="checkbox"/>
V.	<p>Active NFE –<i>other</i> than those listed in I, II, III or IV above. (for example a start-up NFE or a non-profit NFE)</p>	<input type="checkbox"/>
VI.	<p>Passive NFE-If this box is ticked please also complete Section 6.1 for each of the Controlling Person(s) of the Entity and a separate "<i>Individual (including Controlling Person's Self-Certification for FATCA and CRS form</i>" as indicated in section 6.2 for each Controlling Person(s)</p>	<input type="checkbox"/>

Section 6: Controlling Persons

NB: Please note that each Controlling Person must complete a separate “Individual (including Controlling Persons) FATCA and CRS 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.

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

6.1 Controlling Person(s) of the Account Holder:

If you have ticked a Passive NFE with Controlling Persons in **either the FATCA or CRS Classification sections above**, then please also complete this section for each of the Controlling Person(s) of the account holder and provide a separate “Individual (including Controlling Persons) FATCA and CRS Self-Certification” form for each Controlling person as per 6.2 below:

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

I.	
II.	
III.	

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

6.2 Complete a separate “Individual (including Controlling Persons) Self-Certification for FATCA and CRS” form 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/We 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(s):**

*** Print Name(s):**

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

*** Date: (dd/mm/yyyy):** _____