



## APPLICATION FORM INVESTORS FROM THE EUROPEAN UNION

### CBIS Global Funds plc

*An umbrella Fund with segregated liability between sub-funds*

One Dockland Central, Guild Street, International Financial Services Center Dublin 1, Ireland

Upon completion, the original application form should be returned to:

**Mail:**

CBIS Global Funds plc  
C/O Transfer Agency, BNY Mellon  
Wexford Business Park, Rochestown  
Drinagh, Wexford  
Ireland

**Telephone:** +353 1 642 8696

**Facsimile:** +353 1 642 8369

---

Unless the context otherwise requires, all capitalized terms shall have the same meanings as in the Prospectus and any relevant Supplement of CBIS Global Funds plc (the "Company"). This Application Form should be sent via fax and in original. When sending the original documentation please ensure to include all required Customer Due Diligence documentation prior to entering an initial transaction. No trading is permitted until all Customer Due Diligence requirements are completed.

Once this application form has been received, Customer Due Diligence requirements have been completed and your account has been opened, we shall inform you with your new account number. Please use the separate Purchase/Sale Form for your initial and all subsequent investments. Please note that for subsequent investments the Application Form is not necessary. You should use the separate Purchase/Sale Form for subsequent investments.

Redemption proceeds will not be processed or any payments made until the original application form and appropriate Customer Due Diligence documentation has been received by the administrator.

### TYPE OF INVESTOR:

- A Charity / Congregation or other religious entity, legally recognized by the Country where the organization is domiciled.

**SECTION I Account Registration (block capitals please)**

Please note that by completing this Application Form you are providing personal data to the Company. Please see the section of this Application Form entitled "Section III Representations/Certifications - Data Protection" for further information.

**Registration Details**

Investor's Official Name: \_\_\_\_\_

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

City \_\_\_\_\_ Country \_\_\_\_\_ Postal/Zip code \_\_\_\_\_

Correspondence Address (if other than above):

\_\_\_\_\_

City \_\_\_\_\_ Country \_\_\_\_\_ Postal/Zip code \_\_\_\_\_

*\*Note – PO Boxes should not be provided for the purposes of a registered address but may be used for a correspondence address.*

Telephone number (inc. country code): \_\_\_\_\_

Facsimile number (inc. country code): \_\_\_\_\_

Email: \_\_\_\_\_

Tax Identification Number ("TIN"), if any: \_\_\_\_\_

Date of recognition of the entity in its country: \_\_\_\_\_

## **SECTION II Registered Shareholder Bank Account Details (Mandatory)**

Investors must complete the details of the bank account to which redemption proceeds should be sent.

In the event that the Investor requires payment of redemption proceeds to an account other than that specified below, the Investor must provide an original request to the Administrator in writing, executed by an authorised signatory, on or prior to the receipt of the relevant redemption notice.

Please note that redemption proceeds will only be returned to the bank account as detailed in this Application Form which must be a bank account held in the official name of the original investor.

Name of Bank: \_\_\_\_\_

Address of Bank: \_\_\_\_\_

Swift Code (BIC) or ABA: \_\_\_\_\_

IBAN: \_\_\_\_\_

Bank Account Name: \_\_\_\_\_

Bank Account Number: \_\_\_\_\_

### SECTION III Representations/Certifications

The Investor hereby applies for Shares subject to and upon the terms set forth in the Prospectus, any relevant Supplement thereto and this application form.

The Investor makes the following certifications, representations, warranties and acknowledgments for and on behalf of itself and any person on behalf of whom the Investor is purchasing shares:

- 1 I am/We are 18 years of age or over.
- 2 I/We have full right, power and authority to purchase and repurchase Shares for my/our own account and/or for the account of each of my/our customers for whom a purchase or repurchase of Shares is made as appropriate (each a "Customer").
- 3 I/We having received and considered a copy of the Prospectus, any relevant Supplement(s) or Addenda thereto and the Key Investor Information Document ("KIID") hereby confirm that this application is based solely on the Prospectus, such relevant Supplement(s) or Addenda and the KIID current at the date of this application together (where applicable) with the most recent annual report and accounts of the Company and (if issued after such report and accounts) its most recent unaudited semi-annual report.
- 4 I/We agree that the issue and allotment of Shares to me/us is subject to the provisions of the Prospectus, any applicable Supplement(s) or Addenda, the KIID and this application form, that subscription for Shares will be governed and construed in accordance with Irish law and I/We confirm that, I/We am not relying on any information or representation other than such as may be contained in the Prospectus, any relevant Supplement(s) or Addenda thereto and the KIID.
- 5 I/We hereby represent that I/we have regular access to the internet. I/we acknowledge that I/we have been offered the choice of receiving the KIID on paper and in electronic form by means of a website or by email and hereby specifically consent to receiving the KIID in electronic form by way of email or by accessing the latest version of the document online at [www.cbisglobal.com](http://www.cbisglobal.com) (or such other website address as may be notified to from time to time). The KIID will be available in the Investor Services section of the website under Forms and Prospectuses. I/we hereby confirm that I/we have also been notified electronically of this website address and the place where on the website the KIID can be accessed.

I/we hereby acknowledge that I/we have received or accessed by electronic means the KIID. I/we also consent to accessing the KIID by electronic means before making any subsequent and/or future subscriptions for Shares in any share class and/or sub-fund.

Where I/we am/are acquiring the Shares for or on behalf of any person in my/our capacity as a sub-distributor of the Company, I/we certify that prior to accepting any order for the acquisition of shares, I/we will ensure that the investor will be provided with the current KIID for the relevant share class. Where permitted by applicable law, "provided" shall include informing the investor of the applicable website where the KIID may be obtained, which is [www.cbisglobal.com](http://www.cbisglobal.com) (or such other website address as may be notified to the Applicant from time to time) the Investor Services section of the website under Forms and Prospectuses.

I/we acknowledge that I/we have been offered the choice of receiving the annual report, which contains the audited financial statements, on paper and in electronic form by means of an email and hereby specifically consent to receiving the annual report in electronic form by way of email.

**My/our email address is \_\_\_\_\_.**

If an email address is not provided, all communications will be delivered via post to my/our registered mailing address.

I/we acknowledge that I/we may at any time request a hard copy of any such documentation from the Company and/or revoke, in writing or other authorised manner, the consent given to receive such information electronically.

- 6** I/We agree to notify the Company immediately in writing if I/we become aware that any of the representations are no longer accurate and agree to immediately either sell or redeem a sufficient number of Shares to allow the representation to be made. In the absence of such notification, all representations shall be deemed to be re-made and reconfirmed with each future application for Shares, however made.
- 7** I/We have sufficient knowledge and experience in business and financial matters such that I am/we are capable of evaluating the merits and risks of an investment by me/us in the Company and have considered the risk factors as set out in the Prospectus and any relevant Supplement(s) or Addenda thereto. No oral representations have been made or oral information furnished to me/us or my/our advisors in connection with the purchase of Shares that were in any way inconsistent with the Prospectus or any Supplement(s) or Addenda thereto.
- 8** I/We acknowledge that the Company uses social, moral, and ethical criteria when making investment decisions on behalf of its investors. I/We understand that such criteria may result in profitable investments being excluded from the portfolio. I/We authorize the Company to use social, moral, and ethical criteria in spite of the risk, if any, of lower return such criteria may create. Moreover, the Company's use of such criteria is a motivating factor in my/our decision to submit this application.
- 9** I/We understand that the tax disclosure set forth in the Prospectus and/or any relevant Supplement(s) or Addenda thereto is of a general nature and may not cover the jurisdiction in which I am/we are subject to taxation and that the tax consequences of my/our purchase of Shares depend on my/our individual circumstances.
- 10** I/We shall provide the Company with any additional information which it may request in connection with anti-money laundering, tax or other similar requirements in order to substantiate any representations made by me/us and I/we authorize the Company or its agents to disclose such information relating to this application to such persons as they consider appropriate.
- 11** I/We acknowledge the right of the Company at any time to require the mandatory repurchase of Shares as provided in the Prospectus.
- 12** I/We acknowledge that the Company reserves the right to reject any application in whole or in part.
- 13** I/ We acknowledge that the Company reserves the right to cancel without notice any contract for which payment has not been received by the third Business Day following the Dealing Day.
- 14** I/We hereby confirm that I am/we are eligible to invest in Shares of the Company in accordance with the laws or regulations in the country/territory in which I am/we are resident.
- 15** I/ We hereby indemnify and hold harmless the Company, the Administrator, the Distributor and the Investment Manager and their respective affiliates, officers, employees and agents for any

losses, costs or expenses incurred by them as a result of my/our failure or default to transmit and ensure that the full amount of any subscription monies in immediately available funds is received in the relevant account no later than the third Business Day following the Dealing day in order for an investor to receive the Net Asset Value calculated on the Dealing Day on which the subscription order is placed.

**16** I/We hereby indemnify the Company, the Investment Manager, the Distributor and the Administrator each parent, subsidiary, affiliate and shareholder thereof and each of the respective officers, employees and agents of the foregoing, against any and all claims, liabilities, losses, damages, costs and expenses (including without limitation, legal fees and expenses) arising out of any failure to process this application or otherwise if any information requested pursuant to (8) above has not been provided by me/us.

**17** Please tick below:

I/we hereby confirm that I am/we are not, nor is any Customer of mine (if applicable), a U.S. Person and I am/we are not acquiring Shares directly or indirectly for the benefit of a U.S. Person nor do I/we intend to sell or transfer any Shares which I/we may purchase to or for the benefit of any person who is a U.S. Person.

**18 Instructions and communications**

- (a) The Investor authorizes the Company to accept instructions by letter and/or fax as provided in the Prospectus.  YES  NO
- (b) The Company shall not act upon any instruction where it reasonably believes that such action may not be practicable or might involve any party in a breach of any law, rule or regulation.
- (c) I/We hereby acknowledge that any notice or document may be served by the Company on me/us in the manner specified from time to time in the Prospectus.
- (d) In consideration of the Company agreeing to accept and act in accordance with instructions received from the Investor by fax or electronic delivery, the Investor agrees to keep the Company and its agents ('Indemnified Persons') indemnified from and against all actions, proceedings, claims and demands which may be brought or made against the Indemnified Persons and any costs and expenses which the Indemnified Persons may reasonably incur as a direct result of acting upon any such instructions, except to the extent that the same are caused by the Indemnified Persons own negligence, willful default or fraud.
- (e) I/We hereby acknowledge that the Company, the Investment Manager, the Distributor and/or the Administrator may electronically deliver Account Communications. "Account Communications" means all current and future account statements; Company documents (including all supplements and amendments thereto); notices (including privacy notices); letters to shareholders; annual audited financial statements; regulatory communications and other information, documents, data and records regarding our investment in the Company. Electronic communication by the Company, the Investment Manager, the Distributor and/or the Administrator includes e-mail delivery as well as electronically making available to the Shareholder Account Communications on the Company's or the Investment Manager's Internet site, if applicable. It is our affirmative obligation to notify the Fund in writing if our e-mail address changes.
- (f) I/we may revoke or restrict our consent to electronic delivery of Account Communications at any time by notifying the Company, in writing, of our intention to do so.
- (g) The Company, the Investment Manager, the Distributor and/or the Administrator will not be liable for any interception of Account Communications. I/we note that no additional charge

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

- (h) I/we hereby agree that the Company, the Administrator and their directors, officers, employees and agents shall be fully indemnified and shall not be liable to us or to any shareholders in the Company for any loss, damage, expense (including without limitation, legal counsel and professional fees and other costs and expenses incurred in connection with the defence of any claim, action or proceedings) occasioned by act or omission of the Company, the Administrator and their directors, officers and employees in connection with the electronic delivery of Account Communications other than as a result of the negligence, wilful default or fraud of the Company and the Administrator (in the performance of its duties as Administrator of the Company).
- (i) I/we hereby agree that the Administrator and its directors, officers, employees and agents shall be fully indemnified and shall not be liable to us or to any shareholders in the Company for any loss, damage, expense (including without limitation, legal counsel and professional fees and other costs and expenses incurred in connection with the defence of any claim, action or proceedings) occasioned by act or omission of the Administrator and its directors, officers and employees in connection with any transactions sent and received by way of facsimile or other electronic medium.
- (j) In the case that the investor wishes to complain about any aspect of the service you have received, please contact The Manager, Transfer Agency Department, c/o BNY Mellon Fund Services (Ireland) Limited, Building 6100, Avenue 6000, Cork Airport Business Park, Kinsale Road, Cork, Ireland. A copy of the Administrators complaints handling procedure is available on request.

## **19 Data Protection**

Investors should note that by completing the Application Form they have provided personal information, which may constitute “personal data” within the meaning of the Irish Data Protection Acts 1988 and 2003, the EU Data Protection Directive 95/46/EC, the EU ePrivacy Directive 2002/58/EC (as amended) and any relevant transposition of, or successor or replacement to, those laws (including, when they come into force, the General Data Protection Regulation (Regulation (EU) 2016/679) and the successor to the ePrivacy Directive) (together, the “Data Protection Legislation”).

By signing this Application Form, investors further acknowledge and agree that such personal data will be used by the Company for the following purposes:

- to manage and administer an investor’s holding in the Company and any related accounts on an ongoing basis in accordance with the contract between the investor and the Company;
- to carry out statistical analysis and market research as the Company’s legitimate business interest;
- to comply with legal and regulatory obligations applicable to the investor and the Company from time to time including applicable anti-money laundering and counter terrorist financing legislation. In particular, in order to comply with the information reporting regimes set out in Section 891C and Section 891E to Section 891G (inclusive) of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those

sections), Shareholders' personal data (including financial information) may be shared with the Irish Revenue Commissioners. They in turn may exchange information (including personal data and financial information) with foreign tax authorities (including the U.S. Internal Revenue Service and foreign tax authorities located outside the European Economic Area). Please consult the AEOI (Automatic Exchange of Information) webpage on [www.revenue.ie](http://www.revenue.ie) for further information in this regard; and

- for any other specific purposes where the investor has given specific consent.

Investors' personal data may be disclosed by the Company to its delegates, professional advisors, service providers, regulatory bodies, auditors, technology providers and any duly authorised agents or related, associated or affiliated companies of the foregoing for the same or related purposes.

Investors' personal data may be transferred to countries which may not have the same or equivalent data protection laws as Ireland. If such transfer occurs, the Company is required to ensure that such processing of investors' personal data is in compliance with Data Protection Legislation and, in particular, that appropriate measures are in place such as entering into model contractual clauses (as published by the European Commission) or ensuring that the recipient is "Privacy Shield" certified, if appropriate. For more information on the means of transfer of investors' data or a copy of the relevant safeguards, please contact [CBIS-PD@cbisonline.com](mailto:CBIS-PD@cbisonline.com).

Pursuant to the Data Protection Legislation, investors have a number of rights which may be exercised in respect of their personal data, i.e.:

- the right of access to personal data held by the Company;
- the right to amend and rectify any inaccuracies in personal data held by the Company;
- the right to erase personal data held by the Company;
- the right to data portability of personal data held by the Company; and
- the right to request restriction of the processing of personal data held by the Company; and
- the right to object to processing of personal data by the Company.

These rights will be exercisable subject to limitations as provided for in the Data Protection Legislation. In certain circumstances it may not be feasible for the Company to discharge these rights, for example because of the structure of the Company or the manner in which the Shareholder holds Shares in a Fund. Investors may make a request to the Company to exercise these rights by contacting [CBIS-PD@cbisonline.com](mailto:CBIS-PD@cbisonline.com).

Please note that personal data may be retained by the Company for the duration of an investor's investment and afterwards in accordance with the Company's legal and regulatory obligations, including but not limited to the Company's record retention policy.

The Company is a data controller within the meaning of the Data Protection Legislation and undertakes to hold any personal information provided by investors in confidence and in accordance with the Data Protection Legislation. For queries, requests or comments in respect of this notice or the way in which the Company uses investors' personal data, please contact [CBIS-PD@cbisonline.com](mailto:CBIS-PD@cbisonline.com). Investors have the right to lodge a complaint with the Office of the Data Protection Commissioner if they are dissatisfied with the manner in which their personal data is



used by the Company.

- 20** From time to time, one or more of the Company, the Administrator, the Investment Manager, the Depositary and their agents may send you information about other products and services which they offer. You have a right not to receive such information. If you do not wish to receive marketing material from any such party, please contact the Investment Manager.

## **SECTION V Customer Due Diligence Requirements**

Measures aimed at the prevention of money laundering may require detailed verification of the applicant's identity. The extent of verification for each applicant is dependent on circumstances of each application and on the legal and regulatory requirements with which we are required to comply.

The Company, and each of the Administrator, the Distributor and Investment Manager acting on behalf of the Company, reserves the right to request such information as may be necessary to verify the identity of an applicant. In the event of delay or failure by the applicant to produce any information required for verification purposes, the Company (or the Administrator, the Distributor or Investment Manager acting on its behalf) may refuse to accept the application and the investor's money will be returned without interest.

PLEASE NOTE THAT NO SUBSCRIPTION MAY BE PROCESSED IF ALL CUSTOMER DUE DILIGENCE DOCUMENTATION HAS NOT BEEN RECEIVED.

PLEASE SEE THE ATTACHED DOCUMENT (SECTION VIII) "NEW SHAREHOLDER ACCOUNT AND CUSTOMER DUE DILIGENCE REQUIREMENTS" FOR DETAILS

Please confirm that ALL required Customer Due Diligence information requested has been attached.

YES  NO

**SECTION VI DECLARATION OF RESIDENCE OUTSIDE IRELAND<sup>1</sup>**

Please indicate here if the Investor is a resident of Ireland:  YES  NO

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 subsequent acquisitions of Shares. Terms used in this declaration are defined in the Company's Prospectus (see section entitled "Irish Taxation").

**Declaration as Intermediary**

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

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

I/we\* also declare that:

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

*\*Delete as appropriate*

Name and address of Investor: \_\_\_\_\_

Signature of Investor or authorised signatory: \_\_\_\_\_

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

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

**Important Notes**

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

**SECTION VII Signature(s)**

Name of authorised signatory (block capitals please):

---

Signature of authorised signatory:

---

Capacity (in case of a corporation) / Title of authorised signatory (if applicable):

---

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

## SECTION VIII FACTA Self-Certification

### Entity Self-Certification for Non-Profit Organisation Investors and/or Certain U.S. Persons

**Important: Please note that this form is for use only by a Non-Profit Organisation that is not a financial institution or by an investor who is an entity and is a U.S. Person. All other investors should complete the form entitled "Entity Self-Certification" or "Individual Self-Certification" as appropriate.**

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

#### **FATCA Defined Terms**

All terms identified in the FATCA Glossary of Terms are as defined in the Agreement between the Government of Ireland and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA, a copy of which is available on the Irish Revenue website at

<http://www.revenue.ie/en/business/international/agreement-ireland-usa-compliance-fatca.pdf>.

#### **CRS Defined Terms**

All terms identified in the CRS Glossary of Terms are as defined in the CRS.

For further information on FATCA, the CRS or any of the terms used in this Form, please refer to Irish Revenue website at: <http://www.revenue.ie/en/business/aeoi/index.html> or the following link:

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

If any of the information below about your tax residence or FATCA or CRS classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about this form or the investor's tax residency status, please refer to the links above or the OECD CRS Portal or contact your tax advisor.

### **1: Investor Identification**

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

#### **Current Residence Address:**

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

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

Postal Code: \_\_\_\_\_ Country: \_\_\_\_\_

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

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

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

Postal Code: \_\_\_\_\_ Country: \_\_\_\_\_

Country of Incorporation: \_\_\_\_\_

**2: U.S. Person (if applicable):**

Please tick (a) or (b) below and complete as appropriate, if applicable

a) The Entity is a Specified U.S Person and the Entity’s U.S Federal Taxpayer Identifying number (US TIN) is as follows: \_\_\_\_\_

b) The Entity is a U.S. Person but is **not** a Specified U.S Person and the Entity’s U.S Federal Taxpayer Identifying number (US TIN) is as follows: \_\_\_\_\_

**3: CRS Declaration of Tax residency**

*(Note: Declaration of Tax residency is requested in the context of the CRS)*

Please indicate the Entity’s country of tax residence (if resident in more than one country you must detail all countries of tax residence and associated Tax ID numbers).

Country of Tax Residency	Tax ID Number

**4: Entity’s FATCA Classification:**

Please tick if the Entity is not a Financial Institution and is a Non-Profit Organisation for FATCA purposes.

Note: If you cannot complete either Section 2 above or this Section 4, you must complete the form entitled “Individual Self- Certification for FATCA and CRS” and/or the form entitled “Entity Self-Certification for FATCA and CRS”, as applicable.

**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 4):**

For more information please see the CRS Standard and associated commentary, which is available at the following link at: <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

Please tick if the Entity is not a Financial Institution and is a Non-Profit Organisation for CRS purposes.

Note: If you cannot complete this Section 5, you must complete the form entitled “Individual Self-Certification for FATCA and CRS” and/or the form entitled “Entity Self-Certification for FATCA and CRS”, as applicable.

## 6: Declarations and Undertakings

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

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

I /We undertake to advise the recipient promptly and provide an updated Self-Certification form and any documentary evidence required by us under applicable law or guidance where any change in circumstance occurs, which causes any of the information contained in this form to be incorrect.

### Authorised Signature(s) of Investor:

---

### Print Name:

---

### Capacity in which declaration is made:

---

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

### FATCA Glossary of Terms

*(For FATCA guidance purposes only. For full FATCA definitions please see the Agreement between the Government of Ireland and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA, a copy of which is available on the Irish Revenue website at <http://www.revenue.ie/en/business/international/agreement-ireland-usa-compliance-fatca.pdf>. For further FATCA guidance, please see the Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html>).*

**FATCA** means the Foreign Account Tax Compliance provisions (commonly known as FATCA) contained in the US Hire Act 2010.

**Financial Institution** means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

**Non-Profit Organisation means** means an entity that meets ALL of the following criteria:

- (i) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic,

cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;

- (ii) It is exempt from income tax in its country of residence;
- (iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) The applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
- (v) The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's country of residence or any political subdivision thereof

**Specified U.S. Person** means a U.S. Person, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code.

**U.S. Person** means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. This term shall be interpreted in accordance with the U.S. Internal Revenue Code.

---

## CRS Glossary of Terms

*(For CRS guidance purposes only. For full CRS definitions and further guidance, please see the Irish Revenue website at <http://www.revenue.ie/en/business/aeoi/index.html> or the OECD at <http://www.oecd.org/tax/automatic-exchange>)*

**AEOI** means Automatic Exchange of Information.

**CRS** means the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters, commonly known as the Common Reporting Standard.

**Financial Institution** means a custodial institution, a depository institution, an investment entity or a specified insurance company, with certain exceptions, as set out in the the CRS, which is available at: <http://www.revenue.ie/en/business/aeoi/index.html>



**Non-Profit Organisation** means an entity that meets ALL of the following criteria:

- (i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
- (ii) it is exempt from income tax in its jurisdiction of residence;
- (iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- (iv) the applicable laws of the entity's jurisdiction of residence or the entity's formation documents do not permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and
- (v) the applicable laws of the entity's jurisdiction of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organisation, or escheat to the government of the entity's jurisdiction of residence or any political subdivision thereof

**OECD** means the Organisation for Economic Cooperation and Development

## SECTION IX - New Shareholder Account and Anti-Money Laundering Requirements

The anti-money laundering (“AML”) requirements list has been drafted in conformity with the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 **Please note, however, that there may be instances where additional documentation may be sought to supplement the documentation outlined below, prior to account opening.**

If insufficient information is provided by the Investor in order to satisfy the AML requirements, each of the Company, the Administrator and the Investment Manager may take such steps as they deem necessary to discontinue the relationship with the Investor.

Shares may be issued on any Dealing Day to eligible investors who have forwarded the completed Application Form and provided satisfactory proof of identification to the Administrator, so that the Application Form and satisfactory proof of identification shall be received by the Administrator no later than the Trade Cut-Off Time. Details of the minimum initial investment, the minimum subsequent investment and Minimum Holding per Shareholder for any Fund are set out in the Prospectus.

Shares may be repurchased on a Dealing Day by contacting the Administrator so that a repurchase request (in writing or by fax) is received by the Administrator no later than the Trade Cut-Off Time.

### REQUIREMENTS:

- Original Application form** - Fully completed and signed by the appropriate authorised signatories
- Original or certified copy bank mandate details** - The bank account name must be in the name of the registered shareholder. Third party bank account details will not be accepted.
- Original Declaration of Residence Outside Ireland** – Each investor must make the relevant declaration, sign and date the declaration. Failure to complete the declaration will result in future chargeable events being taxed at the current withholding tax rates.
- Nominee / Intermediary Third Party Letter** – A Third Party Letter is required from every investor who is not acting on their own behalf but acting in a nominee or intermediary capacity. This Third Party Letter template is available from the Administrator.
- Original Signatory Authority** – All investors must provide an original authorised signatory list on company headed paper where the company name is clearly identified. The corresponding original or certified copy empowering document that demonstrates that those representing the entity have authority to act/sign must also be provided. This may be, by way of example, a board mandate, board resolution, power of attorney document, distribution agreement, trust deed etc.

**The following Customer Due Diligence documentation requirements are for the specified entity types in an EU Member State or equivalent jurisdiction<sup>1</sup>. Applicants from certain jurisdictions may be required to provide further documentation on request. For further information regarding customer due diligence requirements, please contact the Administrator.**

- Appropriate Customer Due Diligence Documentation** – Registered Charity

---

<sup>1</sup> Argentina, Australia, Brazil, Canada, Hong Kong, Iceland, Japan, Liechtenstein, Mexico, New Zealand, Norway, Russian Federation, Singapore, Switzerland, South Africa, United States of America, The Channel Islands and the Isle of Man, The Dutch overseas territories of Netherlands Antilles and Aruba, The French overseas territories of Mayotte, New Caledonia, French Polynesia, Saint Pierre and Miquelon and Wallis and Futuna

- Certified copy of the original approval from the Tax Authorities or printout from relevant charity commission web- site

**Appropriate Customer Due Diligence Documentation – Unregistered Charity**

- Certified copy of the constitution or formation document or a certified copy of audited accounts if this is not available
- Names of Trustees/Directors/Governors or equivalent
- Establish the identity of the two Trustees/Directors/Board Member or equivalent, in line with the requirements to identify an individual or corporate investor etc, depending on their entity type:
  - Individuals:
    - Please provide a certified copy of a passport, driver’s license or other photo identification card (valid, in date, clearly legible)
    - One original or certified copy of address verification. This must be no more than 12 months old from account opening date.
  - Corporate entities:
    - Please contact The Administrator for the specific requirements of identifying the entity
- Names of beneficiaries (if applicable)
- Copy of the entity’s constitution or formation legal document clearly showing the persons authorized to act in the name of the entity.
- Copy of passport of all people authorized to sign.

## SECTION X - UMBRELLA CASH ACCOUNT DISCLOSURE

1. I/We hereby acknowledge and agree that:

- 1.1 Subscription monies received by a sub-fund in advance of the issue of Shares may be held in an Umbrella Cash Account (i.e., a single umbrella cash account opened in the name of the Company) and will be treated as an asset of the relevant sub-fund. Similarly, redemption and dividend monies to which I may be entitled to as a Shareholder may be held in an Umbrella Cash Account and treated as an asset of the relevant sub-fund. For the avoidance of doubt, such monies will not be held in an account that is subject to the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) Investor Money Regulations 2015 for Fund Service Providers;
- 1.2 I/we will be an unsecured creditor of the sub-fund with respect to:
  - (a) the subscription amount until the corresponding Shares are issued on the relevant Dealing Day; and
  - (b) the redemption and dividend amounts referred to above.
- 1.3 I/we will not benefit from any appreciation in the Net Asset Value of the sub-fund or any other Shareholder rights in respect of the subscription amounts (including dividend entitlements) until such time as the Shares are issued;
- 1.4 monies held in an Umbrella Cash Account will be commingled with the assets and liabilities of the other sub-funds of the Company and will be exposed to counterparty risk, the risk of market conditions generally, a sub-fund's creditors and any other risks affecting the relevant sub-fund;
- 1.5 in the event of an insolvency of a sub-fund, there is no guarantee that the sub-fund will have sufficient funds to pay unsecured creditors (including investors entitled to subscription, redemption and dividend payments) in full;
- 1.6 in the event of the insolvency of a sub-fund, recovery of any amounts to which the other sub-funds are entitled, but which may have transferred to such sub-funds as a result of the operation of the Umbrella Cash Account may be delayed while disputes as to such amounts are being resolved and the insolvent sub-funds may have insufficient funds to repay amounts due to the other sub-funds; and
- 1.7 no interest will be paid on the amounts held in the Umbrella Cash Account prior to the payment of any redemption or dividend proceeds. Any interest earned on the monies in the Umbrella Cash Account will be for the benefit of the relevant sub-fund and will be allocated to the sub-fund on a periodic basis for the benefit of the Shareholders in the sub-fund at the time of the allocation.

**TO BE EXECUTED ON THE ENTITY'S OFFICIAL LETTER HEAD**

**Authorised Signatory List**

I, \_\_\_\_\_, confirm that the following persons, are fully authorised, as instructed below, to sign for any transaction on the newly opened account with CBIS GLOBAL Funds plc, in the name of \_\_\_\_\_

Full Name in Capital Letters: \_\_\_\_\_

Signature: \_\_\_\_\_

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

Authorised to sign solely

Must include joint signature of: \_\_\_\_\_ (specify)

Full Name in Capital Letters: \_\_\_\_\_

Signature: \_\_\_\_\_

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

Authorised to sign solely

Must include joint signature of: \_\_\_\_\_ (specify)

Full Name in Capital Letters: \_\_\_\_\_

Signature: \_\_\_\_\_

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

Authorised to sign solely

Must include joint signature of: \_\_\_\_\_ (specify)

Signed by: \_\_\_\_\_

Place and Date: \_\_\_\_\_