

# CIFC CREDIT FUNDS ICAV (the “ICAV”)

*an Irish collective asset-management vehicle having registration number C422393*

## APPLICATION FORM

FOR SHARES IN

## CIFC Global Floating Rate Credit Fund a sub-fund of the ICAV (the “Fund”)

**THIS DOCUMENT DOES NOT CONSTITUTE OR CONTAIN AN OFFER OR INVITATION TO SUBSCRIBE FOR OR TO PURCHASE SHARES IN ANY JURISDICTION. IN ADDITION, THE INFORMATION CONTAINED IN THIS DOCUMENT IS SUBJECT TO UPDATING, AMENDMENT AND/OR COMPLETION. THIS DOCUMENT HAS NOT BEEN APPROVED BY THE CENTRAL BANK OF IRELAND. THE ICAV HAS BEEN AUTHORISED BY THE CENTRAL BANK OF IRELAND AS A UCITS WITHIN THE MEANING OF THE UCITS REGULATIONS.**

### SECTION 1: INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

Your application (this “Application”) to invest in the ICAV should be made by sending this Application Form (the “Application Form”) to J.P. Morgan Hedge Fund Services (Ireland) Limited (the “Administrator”) at [cifc.investordealings@jpmorgan.com](mailto:cifc.investordealings@jpmorgan.com)

J.P. Morgan Hedge Fund Services (Ireland) Limited (the “Administrator”), acting on behalf of CIFC Credit Funds ICAV (the “ICAV”), must receive a completed Application Form for each initial subscription together with relevant Anti-Money Laundering documents\*.

Applicants (the “Applicants”) must read the ICAV’s Prospectus (the “Prospectus”), relevant Supplement and the relevant Key Investor Information Document (each, a “KIID”) before completing this Application Form.

This Application Form is the property of the ICAV and may not be tampered with or amended without the consent of the ICAV. Any breach of the foregoing may render the Application Form void.

In certain circumstances, you may wish to complete AML approval with the Administrator in advance of completing this Application Form. In such circumstances, please complete the contents of Appendix 1 and return it to the Administrator. For the avoidance of doubt, the remainder of the Application Form will need to be completed subsequently.

Please enter all details using block capitals.

**\* If FATCA / CRS certification has been previously provided to the Administrator in respect of your investment in a Fund, this information will not be required again unless the data previously supplied is no longer accurate.**

### SECTION 2: GENERAL INFORMATION

The ICAV reserves the right to reject any application in whole or in part, without giving any reason for such rejection in which event any application moneys will be returned without interest, expenses or compensation by transfer to the Applicant’s designated bank account at the risk of the Applicant. Where an application for Shares is rejected, the subscription monies will be returned to the applicant within fourteen (14) days of the date of such application in accordance with local anti-money laundering and similar laws at the Applicant’s cost and risk and no interest or other compensation will be payable in respect of such returned monies.

If the amount paid does not correspond to a specific number of Shares, the ICAV will issue such number of Shares, calculated to two decimal places, as may be subscribed for with the Application moneys and will not return any remainder to the Applicant.

#### CONTRACT NOTES

It is anticipated that contract notes will normally be sent to Applicants as soon as possible. Please ensure that appropriate email contact details are provided to the Administrator.

**IMPORTANT:** It is the responsibility of the Applicant to check the accuracy of information provided to you in any confirmation of ownership, any valuation statements and other reports issued by, or on behalf of, the ICAV. You should contact the Administrator immediately in the event that you believe the information to be incorrect. It will be assumed that you have received contract notes and that the details contained therein are correct unless you contact the Administrator within 24 hours of the date of issue. The ICAV’s liability and ability to change contract notes will be restricted after this time, however, the ICAV reserves the right to correct errors at any time and will endeavour to ensure errors are corrected.

#### SUBSCRIPTIONS

Where permitted by the ICAV, subsequent subscription applications may be made by submitting a written instruction to the Administrator by the Trade Cut-Off Time (as defined in the Prospectus) in writing, via email or electronically (or in such format or method as shall be agreed in writing in advance with the Administrator) and subject to and in accordance with the requirements of the Administrator and the Central Bank.

Please also refer to the terms of the Prospectus and relevant Supplement for further information on how to subscribe for Shares.

#### REDEMPTIONS

Redemption requests may be submitted by way of a signed redemption form sent to the ICAV which may be obtained from the Administrator at the email address noted in Section 1 above and submitted prior to the Trade Cut-Off Time for any Dealing Day as set out in the Prospectus and/or relevant Supplement.

No redemption payment will be made from an investor holding until cleared funds have been received in respect of the original subscription for Shares by the Administrator on behalf of the ICAV together with the subscription application form and all documentation required by or on behalf of the ICAV (including any documents in connection with anti-money laundering procedures and, where requested by the Administrator, the original subscription application form) and the anti-money laundering procedures have been completed. Failure to comply with the above will result in redemption proceeds not being paid.

Please also refer to the terms of the Prospectus and relevant Supplement for further information on how to redeem your Shares.

#### EMAIL DEALING

By choosing to send dealing instructions via email you acknowledge the limitations on the reliability of delivery, timeliness and are aware that email may not be a secure means of communication. The ICAV, the Directors, the Manager and the Administrator will not be responsible for any loss or damage that could result from your requests not being accepted, confirmed or processed or as a result of your e-mails being intercepted by third parties. Successful receipt of all trade instructions should be confirmed with the Administrator either via email or telephone.

#### DISTRIBUTIONS

The ICAV may pay distributions to Shareholders in accordance with the Dividend Policy as disclosed in the Prospectus and relevant Supplement.

#### QUERIES

All queries regarding the completion of the Application Form should be addressed to the ICAV c/o the Administrator and specifying the name of the Fund to which the query relates. The Administrator can be contacted by phone at +353 1 612 4200 or email at AIS.TA.OPERATIONS@jpmorgan.com.

Terms defined in the Prospectus have the same meaning in this Application Form.

## SECTION 3: APPLICATION FORM

### A. APPLICANT DETAILS

The Applicant Name(s) will be the registered name as reflected on the ICAV's Share register.

Applicant Name:

Applicant Name 2 (Joint Holder):

All communications will be delivered to the correspondence details of the first named shareholder

	Applicant 1	Applicant 2
<b>REGISTERED ADDRESS</b>		
Street Address:		
Town / City:		
Postcode:		
Country		

CORRESPONDENCE DETAILS
Street Address:
Town / City:
Postcode:
Country:
Telephone:
Fax:
Email Address(es):
PLEASE TICK THE FOLLOWING BOX IF YOU WOULD LIKE YOUR ADVISOR / INTERMEDIARY TO RECEIVE COPIES OF ALL REPORTING RELATING TO YOUR ACCOUNT <input type="checkbox"/>

### B. INVESTMENT ADVISOR / INTERMEDIARY DETAILS (if applicable)

Name of Advisor/Intermediary:	
Company Registration Number:	
Is the Company Regulated?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Regulator Name:	

**CORRESPONDENCE DETAILS**

Street Address:

Town / City:

Postcode:

Country:

Telephone:

Fax:

Email Address(es):

**C. INVESTMENT DETAILS**

FUND / CLASS NAME	INCOME / ACCUMULATING	ISIN	INVESTMENT AMOUNT	
<b>CIFC GLOBAL FLOATING RATE CREDIT FUND</b>				
USD Class A-1	Accumulating	[TBC]	\$	Shares
USD Class A-2	Distributing	[TBC]	\$	Shares
USD Class B-1	Accumulating	IE0009SO3I10	\$	Shares
USD Class B-2	Distributing	IE000SN0BAB7	\$	Shares
GBP Class A-1	Accumulating	[TBC]	£	Shares
GBP Class A-2	Distributing	[TBC]	£	Shares
GBP Class B-1	Accumulating	IE000I8QR5D9	£	Shares
GBP Class B-2	Distributing	IE000X77GAW1	£	Shares
GBP Class C	Accumulating	[TBC]	£	Shares
Euro Class A-1	Accumulating	IE0000PA9FZ8	€	Shares
Euro Class A-2	Distributing	[TBC]	€	Shares
Euro Class B-1	Accumulating	IE000P8MXLM2	€	Shares
Euro Class B-2	Distributing	IE000RXNHCL5	€	Shares
YEN Class A-1	Accumulating	[TBC]	¥	Shares
YEN Class A-2	Distributing	[TBC]	¥	Shares
YEN Class B-1	Accumulating	IE000KDTFPM3	¥	Shares
YEN Class B-2	Distributing	IE000L74GH77	¥	Shares
ILS Class A-1	Accumulating	[TBC]	₪	Shares
ILS Class A-2	Distributing	[TBC]	₪	Shares
ILS Class B-1	Accumulating	[TBC]	₪	Shares
ILS Class B-2	Distributing	[TBC]	₪	Shares
DKK Class A-1	Accumulating	[TBC]	Kr.	Shares
DKK Class A-2	Distributing	[TBC]	Kr.	Shares
DKK Class B-1	Accumulating	[TBC]	Kr.	Shares
DKK Class B-2	Distributing	[TBC]	Kr.	Shares
SEK Class A-1	Accumulating	[TBC]	kr	Shares
SEK Class A-2	Distributing	[TBC]	kr	Shares
SEK Class B-1	Accumulating	[TBC]	kr	Shares
SEK Class B-2	Distributing	[TBC]	kr	Shares
CHF Class A-1	Accumulating	[TBC]	F	Shares
CHF Class A-2	Distributing	[TBC]	F	Shares
CHF Class B-1	Accumulating	IE000DMLWMZ0	F	Shares
CHF Class B-2	Distributing	[TBC]	F	Shares
CNY Class A-1	Accumulating	[TBC]	CN¥	Shares
CNY Class A-2	Distributing	[TBC]	CN¥	Shares
CNY Class B-1	Accumulating	[TBC]	CN¥	Shares
CNY Class B-2	Distributing	[TBC]	CN¥	Shares

#### D. SOURCE OF FUNDS

For all subscriptions please confirm the origin of the money subscribed into the fund using the options below

<b>Savings</b> <input type="checkbox"/>	<b>Proceeds of Sale</b> <input type="checkbox"/>
<b>Employment Income</b> <input type="checkbox"/>	<b>Gift or Inheritance</b> <input type="checkbox"/>
<b>Company Profits</b> <input type="checkbox"/>	<b>Other (Please specify below)</b> <input type="checkbox"/>
<b>Other details</b>	

<b>Occupation of Applicant(s)</b> (if a natural person(s))	
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The ICAV and the Administrator reserve the right to request additional documents, as necessary, to verify the identity, residency and source of funds/wealth of Applicant(s).

**SHARES WILL NOT BE ISSUED UNTIL SUCH TIME AS THE ADMINISTRATOR HAS RECEIVED AND IS SATISFIED WITH ALL THE INFORMATION AND DOCUMENTATION REQUESTED TO VERIFY AN APPLICANT'S IDENTITY AND SOURCE OF FUNDS/WEALTH. APPLICANTS SHOULD NOTE THAT THIS MAY MEAN THAT AN APPLICANT'S SUBSCRIPTION MAY NOT BE PROCESSED IN RESPECT OF THE DEALING DAY UPON WHICH THE SUBSCRIPTION IS MADE UNTIL SUCH TIME AS THE ADMINISTRATOR HAS RECEIVED, PROCESSED AND IS SATISFIED WITH ALL RELEVANT INFORMATION AND DOCUMENTATION REQUESTED.**

**REDEMPTIONS WILL NOT BE PROCESSED ON NON-CLEARED/VERIFIED ACCOUNTS.**

#### E. APPLICANT'S BANK DETAILS

<b>Bank Name:</b>	
<b>Bank Address:</b>	
<b>BIC/SWIFT:</b>	
<b>Sort Code:</b>	
<b>IBAN:</b>	
<b>Account Number:</b>	
<b>Account Name:</b>	
<b>Intermediary/Correspondent Bank:</b>	
<b>BIC/SWIFT:</b>	

Subscription monies must come from an account in the name of the registered investor, the details of which must be verified by the Administrator. If the bank details to be used for transferring subscription monies are different from those listed above please provide the details below.

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**PLEASE BE ADVISED THAT ANY AMENDMENT TO THE DETAILS PROVIDED ABOVE WILL REQUIRE VERIFICATION BY THE ADMINISTRATOR PRIOR TO ACCEPTANCE.**

**For Individuals/Joint holders** the following are required prior to accepting the new details:

**New/Amended Redemption bank details:** A signed instruction confirming the bank details change including the reason for the change.

**New/Amended Subscription bank details only:** Written confirmation of the bank details change including the reason for the change.

All Redemption / Distribution proceeds will be paid to the account details below. No third party payments will be made. Redemption proceeds will be paid in the currency of denomination of the relevant Share Class. Please ensure that the bank details provided below are able to receive payments in the relevant currency.

#### F. INVESTMENT SETTLEMENT DETAILS

Listed below are the bank details to which your money should be settled in full by wire transfer. The Applicant's bank must be instructed at the time of application to forward the appropriate remittance by the fastest available means to reach the bank account listed below no later than the settlement date quoted in the relevant supplement. Payment, net of charges, should be sent to:

##### **Subscription Information**

Please pay subscription monies in the relevant class currency to the following account(s) referencing the name of the Applicant. Subscription settlement must be received on or before the required Dealing Day.

## Standard Wire Instruction Details

### USD (US Dollar)

**Pay to:**  
Bank: JPMorgan Chase Bank N.A., New York  
SWIFT: CHASUS33

**For the account of:**  
Bank: JPMorgan Chase Bank, N.A. London  
SWIFT: CHASGB2L  
Account number: 001 0 962009

**For further credit to:**  
Account name: CIFC Credit Funds ICAV – CIFC Global Floating Rate Credit Fund  
Account number: 80032622

**IBAN:** GB16CHAS60924280032622  
**Reference:** (Please insert Applicant name)

### GBP (British Pound)

**Pay to:**  
Bank: JPMorgan Chase Bank N.A. London Branch  
For the account of: 60-92-42  
Account number

**For further credit to:**  
Account name: CIFC Credit Funds ICAV – CIFC Global Floating Rate Credit Fund  
Account number: 80032573

**IBAN:** GB78CHAS60924280032573  
**Reference:** (Please insert Applicant name)

### EUR (Euro)

**Pay to:**  
Bank: JPMorgan  
For the account of: CHASDEFX  
Account number: 6231400604

**For further credit to:**  
Account name: CIFC Credit Funds ICAV – CIFC Global Floating Rate Credit Fund  
Account number: 80032574

**IBAN:** GB51CHAS60924280032574  
**Reference:** (Please insert Applicant name)

### YEN (Japanese Yen)

**Pay to:**  
Bank: JPMorgan Chase Bank, Tokyo  
For the account of: CHASJPJT  
Account number: 0195006713

**For further credit to:**  
Account name: CIFC Credit Funds ICAV – CIFC Global Floating Rate Credit Fund  
Account number: 80033609

**IBAN:** GB42CHAS60924280033609  
**Reference:** (Please insert Applicant name)

### ILS (Israeli Shekel)

**Pay to:**  
Bank: [TBC]  
For the account of: [TBC]  
Account number: [TBC]

**For further credit to:**  
Account name: [TBC]  
Account number: [TBC]

**IBAN:** [TBC]  
**Reference:** (Please insert Applicant name)

### DKK (Danish Krone)

**Pay to:**  
Bank: [TBC]  
For the account of: [TBC]  
Account number: [TBC]

**For further credit to:**  
Account name: [TBC]  
Account number: [TBC]

**IBAN:** [TBC]  
**Reference:** (Please insert Applicant name)

### SEK (Swedish Krona)

**Pay to:**

Bank: [TBC]  
Sort code: [TBC]

**For further credit to:**

Account name: [TBC]  
Account number: [TBC]

**IBAN:**

**Reference:** [TBC]  
(Please insert Applicant name)

### CHF (Swiss Franc)

**Pay to:**

Bank: UBS Switzerland AG, Zurich  
Sort code: UBSWCHZH80A

**For further credit to:**

Account name: CIFC Credit Funds ICAV – CIFC Global Floating Rate Credit Fund  
Account number: 80032623

**IBAN:**

**Reference:** GB86CHAS60924280032623  
(Please insert Applicant name)

### CNY (Chinese Renminbi)

**Pay to:**

Bank: [TBC]  
For the account of [TBC]  
Account number [TBC]

**For further credit to:**

Account name: [TBC]  
Account number: [TBC]

**IBAN:**

**Reference:** [TBC]  
(Please insert Applicant name)

## SECTION 4: DECLARATION OF RESIDENCE OUTSIDE OF IRELAND (IF APPLICABLE)

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.

<b>Please tick one</b>	
<input type="checkbox"/>	<b>DECLARATION ON OWN BEHALF</b>
I/we* declare that I am/we are* applying for the shares on my own/our own behalf/on behalf of a company* and that I am/we are/the company is entitled to the shares in respect of which this declaration is made and that	
<ul style="list-style-type: none"><li>• I am/we are/the company is* not currently resident or ordinarily resident in Ireland, and</li><li>• Should I/we/the company* become resident in Ireland I/we* will so inform the ICAV, in writing, accordingly.</li></ul>	
* Delete as appropriate	
<input type="checkbox"/>	<b>DECLARATION AS INTERMEDIARY</b>
I/we* declare that I am/we are* applying for shares on behalf of persons:	
<ul style="list-style-type: none"><li>• who will be beneficially entitled to the shares; and</li><li>• who, to the best of my/our* knowledge and belief, are neither resident nor ordinarily resident in Ireland.</li></ul>	
I/we* also declare that:	
<ul style="list-style-type: none"><li>• unless I/we* specifically notify you to the contrary at the time of application, each application for shares made by me/us* from the date of this application will be made on behalf of such persons; and</li><li>• I/we* will inform you in writing if I/we* become aware that any person on whose behalf I/we* hold(s) shares, becomes resident in Ireland.</li></ul>	
* Delete as appropriate	

### IMPORTANT NOTES

1. Declarations of Residence outside of Ireland 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 Declaration of Residence outside of Ireland 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 executed under seal or signed by duly authorised signatories
3. If the Declaration of Residence outside of Ireland is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.
4. If the Applicant is an Exempt Irish Investor it should contact the Administrator who will provide it with the appropriate declaration which must be made to confirm its status.
5. Definitions of an "Intermediary" and the concepts of "Residence in Ireland" and "Ordinarily Residence in Ireland" are set out on the next page.

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

Capacity of authorized signatory (if applicable):

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

\_\_\_\_\_  
\_\_\_\_\_

In the case of joint holders, ALL Applicants must complete this declaration.

## DEFINITIONS AS TO RESIDENCE

### Intermediary

An "Intermediary" means a person who:

- carries on a business which consists of, or includes, the receipt of payments from an investment undertaking resident in the State on behalf of other persons;
- holds units in an investment undertaking on behalf of other persons.

### Residence

#### Residence - Individual

An individual will be regarded as being resident in Ireland for a tax year if he/she is present in Ireland:

1. for a period of at least 183 days in that tax year; or
2. for a period of at least 280 days in any two consecutive tax years, provided that the individual is present in Ireland for at least 31 days in each period.

In determining days present in Ireland, an individual is deemed to be present if he/she is in Ireland at any time during the day.

#### Residence - Company

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

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

The exemption in 1 above, does not apply where it would result in an Irish incorporated company that is managed and controlled in a relevant territory (other than Ireland), but would not be resident in that relevant territory as it is not incorporated there, not being resident for tax purposes in any territory.

The Finance Act 2014 (of Ireland) amended the above residency rules for companies incorporated on or after 1 January 2015. These new residency rules will ensure that companies incorporated in Ireland and also companies not so incorporated but that are managed and controlled in Ireland, will be tax resident in Ireland except to the extent that the company in question is, by virtue of a double taxation treaty between Ireland and another country, regarded as resident in a territory other than Ireland (and thus not resident in Ireland). For companies incorporated before this date these new rules will not come into effect until 1 January 2021 (except in limited circumstances).

***It should be noted that the determination of a company's residence for tax purposes can be complex in certain cases and potential investors are referred to the specific legislative provisions that are contained in Section 23A of the Taxes Consolidation Act, 1997 (of Ireland), as amended.***

#### Ordinarily Residence - Individual

The term "ordinarily residence" as distinct from "residence", relates to a person's normal pattern of life and denotes residence in a place with some degree of continuity.

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

An individual who has been ordinarily resident in Ireland ceases to be ordinarily resident at the end of the third consecutive tax year in which s/he is not resident. Thus, an individual who is resident and ordinarily resident in Ireland in the tax year 1 January 2011 to 31 December 2011 and departs from Ireland in that tax year will remain ordinarily resident up to the end of the tax year in 1 January 2014 to 31 December 2014.

## SECTION 5: RETURN OF VALUES (INVESTMENT UNDERTAKINGS) REGULATIONS 2013

### (Applicants which are Irish Resident or Ordinarily Resident in Ireland)

The Return of Values (Investment Undertakings) Regulations 2013 (S.I. 245 of 2013) of Ireland (the "RoV Regulations") requires certain Irish investment undertakings to make annual returns to the Irish Revenue Commissioners of the value, in a tax year, of the investments held by certain unit holders.

In order to satisfy the RoV Regulations, the ICAV must collect the following additional information from any Applicants<sup>1</sup> which are Irish Resident or Ordinarily Resident in Ireland (as defined in Section 4 above):

Tax Reference Number (TRN) / PPS Number<sup>2</sup>

Furthermore, the RoV Regulations require the ICAV to seek appropriate documentation from the Applicant to verify the above TRN or PPS Number. Any one of the following additional documents (copy or original) is sufficient:

- P60
- P45
- Tax Return Form
- PAYE Notice of Tax Credits

<sup>1</sup> Where the Applicant is an intermediary and that Applicant will be or is, as applicable, the registered Shareholder, reporting obligations under the RoV Regulations may be carried out on the basis that the intermediary is the Shareholder. For these purposes, intermediary has the same meaning as in Section 739B (1) of the Taxes Consolidation Act, 1997 of Ireland, as amended, (the "Taxes Act").

<sup>2</sup> A PPS Number is required if the relevant Applicant is an individual.

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

In addition, any printed documentation issued by the Irish Revenue Commissioners or by the Department of Social Protection which contains your name, address and TRN will also be acceptable. In the case of joint account holders, the additional documentation is required for each Applicant.

Your information provided herein will be processed for the purposes of complying with the Regulations and this may include disclosure to the Irish Revenue Commissioners.

## SECTION 6: FATCA / CRS CERTIFICATION

### All Applicants must read these instructions before completing the relevant forms in Appendix 2.

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

Individual applicants must complete the Individual Self-Certification form set out in Part A of Appendix 2 and any applicant which is a corporate entity, other form of legal entity or a partnership should complete the Entity Self-Certification form at Part B in Appendix 2.

Please note that where there are joint account holders each applicant is required to complete a separate self-certification form.

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

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

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

- The name, address, jurisdiction of residence, tax identification number and date and place of birth, in the case of an individual, of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of the due diligence procedures consistent with CRS is identified as having one or more

Controlling Persons that is a Reportable Person, the name, address, jurisdiction of residence and tax identification number of the Entity and the name, address, jurisdiction of residence, TIN and date and place of birth of each such Reportable Person.

- The account number (or functional equivalent in the absence of an account number);
- The account balance or value as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;
- The total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.

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

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

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

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

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

## SECTION 7: DATA PRIVACY STATEMENT

The ICAV is a controller as defined in data protection legislation applicable to the ICAV (“Data Protection Legislation”) and shall process personal data relating to Shareholders in accordance with Data Protection Legislation. Please see the section of the Prospectus entitled “Data Protection Notice” and the ICAV’s Privacy Statement, a copy of which can be found at <https://www.cifc.com/investors/cifc-credit-funds/>, for details of how the ICAV processes personal data, including details of: what personal data is collected and processed by the ICAV; the purposes for which such data is processed; the legal grounds upon which such data is used; the third parties to whom such data may be

disclosed; and how data subjects (including Shareholders) can exercise legal rights in relation to their personal data.

For queries, requests or comments in respect of the ICAV Privacy Statement or the way in which the ICAV uses Shareholders’ personal data, Shareholders may contact the Directors at the registered office of the ICAV. Shareholders also 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 ICAV.

## SECTION 8: ANTI-MONEY LAUNDERING

We require detailed verification of each Applicant's and investor's identity for anti-money laundering purposes, in accordance with the Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2018, as amended, and any related guidance issued by the Central Bank of Ireland.

Please complete the appropriate forms as set out in Appendix 1 to this Application Form in order to verify each Applicant's and investor's identity for anti-money laundering purposes. Appendix 1 may be completed prior to completion and submission of the remainder of this Application Form in order to comply with anti-money laundering requirements prior to any proposed investment.

The ICAV reserves the right to request any further documentation it requires to satisfy its obligations under anti-money laundering procedures or legislation.

Your subscription agreement may not be deemed complete, and you may not be deemed a Shareholder of the Fund, regardless of whether you have already wired monies, until all of the required documentation is received and accepted by 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.

Depending on its risk assessment of the Applicant and / or as may be required in certain circumstances to ensure information and documentation is up to date or otherwise in accordance with applicable law, the Administrator reserves the right to request additional information and documentation as may be required at time of subscription and / or from time to time.

Enhanced due diligence is required on any Applicant who is or whose immediate family member, or close associate is a Politically Exposed Person, including establishing the source of wealth and the source of funds. The Administrator will also require additional information where the Applicant is a Politically Exposed Person or in order to disregard the Applicants as a possible Politically Exposed Person.

Part A of Appendix 1 details the documentation requirements per the more frequently seen Applicant types.

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

If an application form is sent by email, the original application form (and supporting documentation in relation to money laundering prevention checks) may be required by the Administrator promptly thereafter.

## SECTION 9: APPLICANT DISCLOSURE STATEMENTS

1. I/We acknowledge that Shares in the ICAV are issued in the name(s) and address set out above in registered form. Proof of title is evidenced by reference to the Share register.
2. I/We, the undersigned, declare that I/we am/are over the age of 18, not a US Person as defined in the Prospectus, and that I/we am/are not acting on behalf of a US Person(s) or for the beneficial interest of a US Person(s), nor do I/we intend selling or transferring any Shares which I/we may purchase to any person who is a US Person, and will promptly notify the Administrator if I/we should become a US person. I/We agree to substantiate the foregoing representation upon request to the satisfaction of the ICAV.
3. I/We warrant that I/we have the right and authority to make the investment contemplated by this Application Form, whether the investment is my/our own or is made on behalf of another person or entity and that I/we are/will not be in breach of the Prospectus, Supplement, and/or any laws or regulations of any relevant jurisdiction.
4. I/We hereby confirm that the ICAV, the Directors, the Manager and the Administrator acting on behalf of the ICAV, are each authorised and instructed to accept and execute any subsequent instructions in respect of the Shares to which this Application relates given by me/us in written form, by facsimile and / or electronic dealing facilities where applicable and in the case of joint account holders which are given by such means jointly by the applicants ("Instructions"). I/We acknowledge that facsimile instructions and / or electronic dealing facilities may not be a secure means of communication, and are aware of the risks involved. I/We hereby indemnify the ICAV, the Directors, the Manager and the Administrator and agree to keep each of them indemnified against any loss of any nature whatsoever arising to each of them as a result of any of them acting upon my/our Instructions. The ICAV, the Directors, the Manager and the Administrator may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, Instructions or other instrument believed, in good faith, to be genuine or to be signed by properly authorised persons.
5. I/We understand that the tax disclosures set forth in the Prospectus are 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.
6. I am not/We are not subscribing for Shares on behalf of one or more (i) employee benefit plans ("ERISA Plans") subject to Title I of United States Employee Retirement Income Security Act of 1974, as amended ("ERISA"), (ii) retirement plans covering only self-employed individuals and individual retirement accounts or otherwise defined as a "plan" in Section 4975(e)(1) of the United States Internal Revenue Code of 1986, as amended (collectively "Qualified Plans"), or (iii) entities deemed to hold the assets of an ERISA Plan or Qualified Plan.
7. I/We hereby undertake to observe and be bound by the provisions of the Prospectus and any supplement applicable to the Fund in which I/we invest and the Instrument of Incorporation of the ICAV and apply to be entered in the register of Shareholders as the registered holder/holders of the Shares issued in relation to this application.
8. I/We hereby acknowledge that the Prospectus and KIID in issue for the relevant Fund or Class may, at the discretion of the Directors, be provided by means of a website or by electronic delivery (which includes email delivery to the email address set out herein or as otherwise agreed with the Administrator from time to time) and that a paper copy will be provided free of charge on request. I/We agree that the ICAV has offered the choice of receipt of the Prospectus and relevant KIIDs by way of a website or by electronic delivery or in paper format and unless I request a paper copy, I/we agree that the Prospectus and relevant KIIDs may be provided by way of electronic delivery. I/We further acknowledge that the ICAV is required to provide the relevant KIID or KIIDs prior to each subsequent subscription for or conversion of Shares in the relevant Class or other Classes in other Funds. I/ we hereby acknowledge that I/we have received or accessed by electronic means, the KIID in good time prior to making any application for shares and that I/we have read same. I/we also consent to accessing the KIID by electronic means before making any subsequent and/or future subscriptions for Shares in any Class and/or Fund.
9. I/We acknowledge that the ICAV, the Administrator acting on behalf of the ICAV and any delegate may require certain customer due diligence documentation in order to comply with all Anti-Money Laundering and Counter Financing of Terrorism regulatory and legislative requirements in force in Ireland which would include but are not limited to proof of identity of the Applicant and beneficial owner (where applicable), address and source of wealth and source of funds before processing applications and redemption requests, and the ICAV and/or the Administrator and its delegate shall be held harmless and indemnified against any loss occurring due to the failure to process this application or make a redemption or distribution if such information as has been required by the parties hereto has not been provided by me/us within the timescales provided or has been provided in incomplete form and we acknowledge that the ICAV, the Administrator acting on behalf of the ICAV and any delegate may take such steps as each considers

- appropriate or necessary to discontinue the relationship with an investor where required to do so under applicable law and regulation.
10. I/We shall provide the ICAV with any additional information and documentation which it may reasonably request in connection with tax or Anti-Money Laundering and Counter Financing of Terrorism or other similar requirements in order to substantiate any representations made by me/us or otherwise and I/We authorise the ICAV or its delegates to disclose such information relating to this Application to such persons as they consider appropriate.
  11. I/We acknowledge and agree that, where I/we fail to meet any of the ICAV's verification and identification policies as applied from time to time in the ICAV's compliance with all applicable Anti-Money Laundering and Counter Financing of Terrorism laws and regulations imposed upon me/us, the Administrator, after notification to the Directors where relevant, may suspend any dealings on the account in respect of my/our holding in the ICAV until I/we comply with such applicable verification and identification standards.
  12. I/We hereby acknowledge that I/we have read and fully considered and understood the Prospectus, the relevant Supplement, the relevant KIID in connection with this Application for Shares in the ICAV and the most recent Annual Report and Accounts of the ICAV and (if issued after such report and accounts) its most recent Unaudited Semi-Annual Report and that I/we have evaluated my/our investment in the ICAV in the light of my/our financial condition and resources. I/We confirm that I/we am/are aware of the risks involved in investing in the ICAV and that an inherent risk in this investment is the potential to lose all of my/our investment. I/We hereby further acknowledge that I/we am/are applying for Shares on the basis of the Prospectus, the relevant Supplement and the relevant KIID and that I/we have not relied on any representations or statements made or information provided by or on behalf of the ICAV other than information contained in the Prospectus, the relevant Supplement and the relevant KIID.
  13. I/We hereby accept such lesser number of Shares, if any, than may be specified above in respect of which this application/transfer may be accepted.
  14. (In respect of Joint applicants only) We direct that on the death of one of us, the Shares for which we hereby apply be held in the name of and to the order of the survivor(s) or the estate of the last remaining survivor. I/We acknowledge and agree that in the event of the death of one or more of us the Administrator will require further documentation in relation to any proposed change of name or authority to act in respect of the Shares for which we hereby apply including without limitation a copy of the relevant Death Certificate, Grant of Probate or copy of a valid will.
  15. I/We acknowledge that our personal data will be handled and processed in the manner set forth in the ICAV Privacy Statement and that this will involve processing of my/our personal data by the Administrator (as Data Processor on behalf of the ICAV).
  16. I/We hereby represent that I/we and the persons we represent as agent or nominee or our beneficial owners or persons who control us or are controlled by us is/are not a prohibited country, territory, individual or entity listed on any EU Sanctions list, a foreign shell bank or a senior foreign political figure or an immediate family member or close associate of a senior foreign political figure and subscription monies are not directly or indirectly derived from activities that may contravene Irish or international laws and regulations, including anti-money laundering laws and regulations.
  17. I/We agree to indemnify and hold harmless the ICAV, the Investment Manager, the Manager, the Administrator, the Depositary, the Distributor and their respective directors, officers, employees, and agents against any loss, liability, cost or expense (including without limitation legal fees, taxes and interest) that may result directly or indirectly, from any breach of any representation, warranty, condition, covenant or agreement contained herein or in any other document delivered by me/us to the ICAV, the Investment Manager, the Manager, the Administrator, the Custodian or Distributor. Each of the indemnified parties referred to in this undertaking is an intended third party beneficiary of this undertaking. In the case of delay or failure to provide satisfactory information, each of the ICAV, the Manager or Administrator, may take such action (including declining to accept an application) as they think fit.
  18. I/We have made arrangements for payment to be made to the relevant bank account(s) specified above for subscriptions.
  19. I/We acknowledge that the ICAV reserves the right to reject any application in whole or part without assigning any reason therefore.
  20. I/We understand that the confirmations, representations, declarations, indemnities and warranties made or given herein are continuous and apply to all subsequent subscriptions of Shares by me/us in the ICAV.
  21. I/We understand and agree that in normal circumstances any redemption proceeds will only be paid to a bank account from which the subscription money has been remitted from and held in my/our name with a recognised financial institution. I/We acknowledge that if I/We request the Administrator to pay redemption proceeds to an account or bank the details of which differ from those held on file I/we understand that payment cannot be effected until such time as the relevant documentation as specified by the Administrator regarding the change is forwarded by me.
  22. I/We acknowledge that the ICAV reserves the right to cancel without notice any contract for which payment has not been received by the relevant settlement date and to recover any losses incurred.
  23. I/We understand that while an initial Application will be actioned upon receipt of a fax or via email, (or in such format or method as shall be agreed in writing in advance with the Administrator) I/we undertake to confirm this by forwarding an original copy of the completed application form used on initial subscription. I/We acknowledge that redemption proceeds may not be paid out until the original of the application form used on initial subscription together with all documentation required by the ICAV and the Administrator, including all documentation required for anti-money laundering purposes has been received by the Administrator.
  24. I/We hereby acknowledge that any notice, information or document may be served by the ICAV on me/us in the manner specified from time to time in the Prospectus and, for the purposes of the Electronic Commerce Act 2000 as amended, if I have provided an email address or fax number to the ICAV or its delegate, consent to any such notice or document being sent to me/us by fax or electronically to the fax number or email address previously identified to the ICAV or its delegate which I/we acknowledge constitutes effective receipt by me/us of the relevant notice or document. I/We acknowledge that I am/we are not obliged to accept electronic communication and may at any time choose to revoke my/our agreement to receive communications by fax or electronically by notifying the ICAV in writing at the above address provided that my/our agreement to receive communications by fax or electronically shall remain in full force and effect pending receipt by the ICAV of written notice of such revocation.
  25. I/We acknowledge the restrictions on dealing as disclosed in the Prospectus and relevant Supplement and the right of the ICAV to act at its discretion in order to protect the ICAV from market timing, excessive trading or other activity which it believes is harmful to the ICAV.

26. If any of the foregoing representation, warranties or covenants ceases to be true or if the ICAV, Manager and /or Administrator no longer reasonably believes that it has satisfactory evidence as to their truth, notwithstanding any other agreement to the contrary, the ICAV, Manager and /or Administrator may be obliged to freeze my/our investment, either by prohibiting additional investments, declining or suspending any redemption requests and/or segregating the assets constituting the investment in accordance with applicable regulations, or my/our investment may immediately be redeemed by the ICAV or the Manager, and the ICAV, Manager and /or Administrator may also be required to report such action and disclose my/our identity to a relevant authority. In the event that the ICAV, Manager and /or Administrator is required to take any of the foregoing actions, I/we understand and agree that I/we shall have no claim against the ICAV, the Manager, the Investment Manager, the Administrator and their respective affiliates, directors, officers, members, partners, employees, shareholders and agents from any damages as a result of any of the aforementioned actions.
27. I/we agree to provide these confirmations to the ICAV at such times as the ICAV may request, and to provide on request such certifications, documents or other evidence as the ICAV may require to substantiate such representations to the satisfaction of the ICAV.
28. I/we agree to notify the ICAV immediately if I/we become aware that any of the confirmations are no longer accurate and complete in all respects and agree immediately either to have redeemed or to tender to the ICAV for redemption all of my / our Shares.
29. I/we acknowledge that the ICAV intends to take such steps as may be required to satisfy any obligations imposed by either (i) the Foreign Account Tax Compliance Act ("FATCA") regulations or (ii) any provisions imposed under Irish law arising from the inter-governmental agreement between the Government of the United States of America and the Government of Ireland ("IGA") so as to ensure compliance or deemed compliance (as the case may be) with the FATCA regulations or the IGA (iii) the Standard for Automatic Exchange of Financial Account Information in Tax Matters ("the Standard") and, specifically, the Common Reporting Standard ("CRS") therein; or (iv) any provisions imposed under Irish law arising from the Standard or any international law implementing the Standard (including, without limitation, the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information or the EU Council Directive 2014/107/EU (amending Council Directive 2011/16/EU)) so as to ensure compliance or deemed compliance (as the case may be) with the Standard and the CRS therein.

## SECTION 10: APPLICATION FORM SIGNATURE PAGE

I/We\* declare that the information contained in this Application Form and any attached documentation is true and accurate to the best of my/our\* knowledge and belief.

I/We\* declare that I/we\* have read and fully understand all terms, representations, disclosures and conditions in this Application Form.

(\* delete as applicable).

<b>Applicant / Authorised Signatory Name:</b>	
<b>Capacity of Authorised Signatory</b> (if applicable)	
<b>Signature:</b>	
<b>Date:</b>	

<b>Applicant / Authorised Signatory Name:</b>	
<b>Capacity of Authorised Signatory</b> (if applicable)	
<b>Signature:</b>	
<b>Date:</b>	

### IMPORTANT:

To be valid, Application Forms must be signed by each Applicant and received by the Administrator. In the case of a legal entity, Application Forms should be executed under seal or signed by duly authorised signatories provided that a copy of the authorised signatories list together with sample signatures and details of any signing protocol accompanies the Application Form. If this Application Form is signed under power of attorney such power of attorney or a copy thereof must accompany it. The right is reserved to reject any Application Form in whole or in part or to seek such further information as the ICAV may require to satisfy itself in regard to the identity and legal capacity of any Applicant.

## APPENDIX 1: ANTI-MONEY LAUNDERING REQUIREMENTS

### A. DOCUMENTATION REQUIREMENTS

Documents must be certified as described within.

**Note – in addition to the relevant documents to be provided in this Part A of Appendix 1:**

All Applicants must complete the Politically Exposed Persons Questionnaire at Part B of Appendix 1.

All entity (non-individual) Applicants must complete the Beneficial Ownership Declaration at Part C of this Appendix 1.

A form of AML representation letter (where referenced below) is available on request from the Administrator (the “AML Representation Letter”).

**The following materials must be provided to the Administrator**

**1. For a regulated entity in a Specified Country<sup>2</sup> including a financial intermediary acting on behalf of others (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 copy of the authorised signatory list.
- Completion of the AML Representation Letter

**2. For an unregulated financial intermediary/nominee wholly owned by a regulated entity in a Specified Country<sup>2</sup> where the financial intermediary/nominee is the named registered investor**

- Completion of the AML Representation Letter

**3. For Individuals (inc. IRA participants, Keogh Plans)**

**(Documentation is required for each joint Applicant as applicable)**

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

**4. For Listed Companies<sup>3</sup> in a Specified Country<sup>2</sup>**

- Name of Exchange or Exchange's Website URL: \_\_\_\_\_
- A copy of the authorised signatory list
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**5. For wholly owned subsidiaries of Listed Companies or regulated entities in a Specified Country<sup>2</sup>**

- 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 copy of the authorised signatory list
- A copy of register of members/shareholders or other form of confirmation (e.g. audited annual accounts) confirming ownership by a listed or regulated entity in a Specified Country.
- A copy of register of directors
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**6. For Private Companies & other entities not listed or regulated in a Specified Country<sup>2</sup>**

- 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 copy of the authorised signatory list
- A copy of register of members/shareholders.
- For any Beneficial Owners as defined in Part C of Appendix 1: A copy of a government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current address dated within the last three months (e.g., current utility bill, bank statement etc.)
- A copy of register of directors

<sup>2</sup> As of the date hereof Specified Countries are: Austria, Australia, Belgium, Canada, Switzerland, Germany, Denmark, Spain, Finland, Falkland Islands, France, Guernsey, Hong Kong, Ireland, Isle of Man, Italy, Jersey, Japan, Luxembourg, The Netherlands, Norway, New Zealand, Poland, Portugal, Sweden, Singapore, South Africa, South Korea, United Kingdom, United States of America

<sup>3</sup> Listed Company is one whose securities are admitted to trading on a regulated market

- For 2 directors, a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated within the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**7. For Public Bodies<sup>4</sup> in a Specified Country<sup>2</sup>**

- Please provide URL to relevant website detailing status as a Public Body \_\_\_\_\_
- A copy of the authorised signatory list to include the appropriate mandate to hold an investment in the ICAV
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**8. For Public Bodies/local authorities in a Specified Country<sup>2</sup> where 7. above does not apply** (e.g. no URL to relevant website)

- A copy of the relevant constitution/formation document
- A copy of the authorised signatory list to include the appropriate mandate to hold an investment in the ICAV
- Names of each Public Body official
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**9. For all other Public Bodies/local authorities**

- Copies of all documents detailed in section 8 above; and
- For 2 officials, a 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 three months (e.g., current utility bill, bank statement etc.)
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

Please note 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 prior to account opening.

**10. For pension schemes providing retirement benefits to employees in a Specified Country<sup>2</sup>** (where deductions from wages and the rules of the scheme do not permit a member's interest under the scheme to be assigned )

- A copy of the relevant tax authority approval certificate
- A copy of the relevant constitution/formation document or copy of extract from relevant tax authority confirming the names of the controlling parties (e.g. Trustees/Directors/Governors or equivalent)
- A copy of evidence that the person representing the investor is empowered (trust deed, charter or constitutional document)
- A copy of the authorised signatory list.
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**11. For all other pension schemes**

- A copy of the relevant tax authority approval certificate (as applicable)
- A copy of the relevant constitution/formation document confirming the names of the controlling parties (e.g. trustees/directors/governors or equivalent)
- A copy of evidence that the person representing the investor is empowered (trust deed, charter or constitutional document)
- For 2 trustees/directors/governors or equivalent, a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated with the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual
- A copy of the authorised signatory list
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**12. For private trusts / foundations**

- A copy of the Trust Deed or equivalent constitutional document
- Nature/purpose of trust (if not contained in trust deed or equivalent constitutional document)
- A copy of the authorised signatory list
- Names of settlor(s)/protector(s)
- List of all trustees or equivalent (if not contained in the trust deed or equivalent constitutional document).
- List of beneficiaries if not already provided in trust deed or equivalent constitutional document.
- For 2 trustees or equivalent, a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated with the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual

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<sup>4</sup> (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 the Administrator, (c) either the applicant is accountable to a Community institution or to the public authority of an EEA state, or (d) a body, organisation or group organised under the Irish Freedom of Information Act 1997.

- For the settlor/beneficiaries as described above: A copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one forms of proof of current residential address dated with the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

### 13. For partnerships

- A copy of the partnership agreement or appropriate excerpts
- A documented excerpt confirming the controlling partner e.g. the general partner (if not contained in partnership agreement)
- A documented list of partners including percentage holding if not already included in the partnership agreement.
- A copy of the authorised signatory list
- For the general partner or equivalent<sup>5</sup>, a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated with the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual
- For any Beneficial Owner (as defined in Part C of Appendix 1) who is an individual or entity who ultimately is entitled to or controls, 25% or more of the capital or profits of the partnership, or otherwise exercises control over management of the partnership a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated with the last three months (e.g., current utility bill, bank statement etc.); or if not an individual, or identification requirements as required for a corporate entity if a director is not an individual
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

### 14. For charities

- A copy of the relevant tax authority approval or proof of registration status from the relevant charity commission or equivalent (as applicable)
- Confirmation as to nature/purpose including the nature of the funding
- A copy of the authorised signatory list
- A copy of the relevant constitutional/formation document
- Names of beneficiaries (or where applicable, class of beneficiaries)
- Names of each trustee/director/governor (or equivalent)
- For 2 trustees/directors/governors/board members: a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one forms of proof of current residential address dated within the last three months (e.g., current utility bill, bank statement etc.);
- For any Beneficial Owner (as defined in Part C of Appendix 1) a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated with the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual.
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

### 15. For clubs and societies

- A letter detailing the legal status and purpose of the club/society including names of all officers and the nature of funding.
- A constitutional document, e.g. trust deed
- A copy of the appropriate authorised mandate detailing those empowered to hold an investment in the ICAV
- A copy of the authorised signatory list
- For 2 officers, A copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated within the last three months (e.g., current utility bill, bank statement etc.);
- Names of beneficiaries (where applicable)
- For all Beneficial Owners (as defined in Part C of Appendix 1) a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated with the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual
- A copy of most recent annual audited accounts
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

### 16. For collective investment schemes regulated in a Specified Country<sup>2</sup>

- Confirmation of regulatory status
- A copy of the prospectus or offering memorandum or equivalent

<sup>5</sup> 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.

- A list of directors/manager or equivalent if not contained in prospectus or offering memorandum
- A copy of the authorised signatory list
- The AML Representation Letter completed by the entity responsible for investor AML KYC detailing the AML policies undertaken to identify and verify the scheme investors
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**17. For all other collective investment schemes**

- Confirmation of Regulatory status (where applicable)
- A copy of the prospectus or offering memorandum
- A list of Directors/Manager or equivalent if not contained in prospectus or offering memorandum
- A copy of the authorised signatory list
- The AML Representation Letter completed by the entity responsible for investor AML KYC detailing the AML policies undertaken to identify and verify the scheme investors
- For 2 Directors / Manager: a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated within the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual
- For any Beneficial Owners (as defined in Part C of Appendix 1) a copy of a valid government issued form of picture identification with specimen signature (e.g., passport, etc.), and one form of proof of current residential address dated with the last three months (e.g., current utility bill, bank statement etc.); or identification requirements as required for a corporate entity if a director is not an individual
- Completion of the Beneficial Ownership Declaration at Part C of Appendix 1

**IMPORTANT NOTES**

**Where any change in circumstances occurs which causes any of the information provided in this form to be incorrect, please contact the Administrator immediately.**

suitably senior employee of another regulated financial institution or any regulated entity permitted to provide certification services.

**VERIFICATION OF ID AND ADDRESS:**

Verification of ID and address should be consistent with those requirements outlined in the Individuals/Joint Holders section of Section 3, Part E above.

**DOCUMENTS IN ANOTHER LANGUAGE:**

If the document is not in English relevant details may need to be translated and, if this is the case, the certification should also include a statement that the translation is a true translation.

**CERTIFICATION STANDARDS**

Where requested by the Administrator, the standard requires that a statement such as "I confirm that this is a true copy of the original document, which was seen by me", is written on the document. The certifier should also include the detail of the capacity in which they are signing the document. Only the "true ink" copies are acceptable (scanned / faxed copies of certified copies will not be accepted). Self-Certification (i.e. a person certifying a copy of his own passport) is NOT permitted.

The Administrator is required to carry out ongoing monitoring to confirm that information previously provided remains valid and correct, hence, the Administrator reserves the right to request updated and in some cases further documentation if deemed necessary.

**ID DOCUMENTATION FOR INDIVIDUALS:**

All ID documents provided on behalf of an individual e.g. passport, government issued ID card must include the applicant's signature.

The following are generally accepted to certify documents:

- a notary public / lawyer, an accountant, a police officer, embassy staff, a member of the judiciary, a bank official, a

**B. POLITICALLY EXPOSED PERSON**

**To Be Completed By All Applicants**

Is the Applicant(s) or, if applicable, any of its underlying Beneficial Owners (as defined in part C below), or authorised persons (e.g. director, trustee etc.) a politically exposed person<sup>6</sup>?

Yes

No

<sup>6</sup> \*\*\* "politically exposed person" means an individual who is, or has at any time in the preceding year 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, chargé 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 politically exposed person c) any person who is the equivalent of a spouse under the national law of the place where the politically exposed person 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.

If yes, please state role of PEP / nature of interest (e.g. Applicant, Beneficial Owner, controller or authorised persons):

\_\_\_\_\_

If yes, please state which government: \_\_\_\_\_

If yes, please state what position in the government: \_\_\_\_\_

If an immediate family member or close associate of a politically exposed person, please state the nature of the relationship:

\_\_\_\_\_

**C. DECLARATION OF BENEFICIAL OWNERSHIP**

**To be completed by all Applicants who are not natural persons**

Please tick one of the below boxes and complete the relevant section:

- We confirm there is a natural person(s) who is a Beneficial Owner (as defined below) of the Applicant. (Please complete section 1 below of this declaration).
- We confirm there is no natural person(s) who is a Beneficial Owner (as defined below) of the Applicant. (Please complete section 2 of this declaration).

**Section 1: Natural person(s) who is a Beneficial Owner of the Applicant**

**Beneficial Owner one** (please complete in block capitals)

Full Name	Identification Number	Occupation
Date of Birth (DD-MM-YYYY)	Place of Birth	Nationality
Percentage %		
Registered Address (PO or C/O will not be accepted)		
City, Town, State, Province or County	Postal/ZIP Code	Country

**Beneficial Owner 2** (please complete in block capitals)

Full Name	Identification Number	Occupation
Date of Birth (DD-MM-YYYY)	Place of Birth	Nationality
Percentage %		
Registered Address (PO or C/O will not be accepted)		
City, Town, State, Province or County	Postal/ZIP Code	Country

*If needed, please add additional natural person(s) who are beneficial owners on a separate sheet*

**Section 2: No natural person(s) who is a Beneficial Owner of the Applicant**

In the event where no natural person falls under the above scenario, the senior managing official(s) of the subscribing entity will be recorded as the Beneficial Owner.

In completing the below, we confirm we have read and understood the below definition and we have provided below details of a senior managing official who should be recorded as the Beneficial Owner(s).

Senior managing official details (please complete in block capitals)

Full Name		
Date of Birth (DD-MM-YYYY)	Place of Birth	Nationality
Registered Address (PO or C/O will not be accepted)		Title
City, Town, State, Province or County	Postal/ZIP Code	Country

*If needed, please add additional senior managing official(s) on a separate sheet*

**Beneficial Owner means:** any natural person(s) who ultimately owns or controls the Applicant, whether through direct or indirect ownership or controls more than 25% of the shares or voting rights in the Applicant or otherwise exercises control over the management of the Applicant.

See further below the meaning of a Beneficial Owner where the Applicant is one of the following non-natural persons:

**Body Corporate**

In the case of a body corporate, a Beneficial Owner is:

- (i) the natural person(s) who ultimately owns or controls a legal entity through direct or indirect ownership of a sufficient percentage of the shares or voting rights or ownership interest in that entity, including through bearer shareholdings, or through control via other means.

(A shareholding of 25% plus one share or an ownership interest of more than 25% in the Applicant held by a natural person shall constitute direct ownership. A shareholding of 25% plus one share or an ownership interest of more than 25% in the Applicant held by a corporate entity, which is under the control of a natural person(s), or by multiple corporate entities, which are under the control of the same natural person(s), shall be an indication of indirect ownership.)

- (ii) if, after having exhausted all possible means and provided there are no grounds for suspicion, no person under point (i) is identified, or if there is any doubt that the person(s) identified are the beneficial owner(s), the natural person(s) who hold the position of senior managing official(s) of the body corporate.

#### **Partnership**

In the case of a partnership, a Beneficial Owner is any individual who:

- (i) ultimately is entitled to or controls, whether the entitlement or control is direct or indirect, more than a 25% share of the capital or profits of the partnership or more than 25% of the voting rights in the partnership, or
- (ii) otherwise controls the partnership.

#### **Trust**

A. In the case of a trust, a Beneficial Owner means any of the following:

- (i) any individual who is entitled to a vested interest in possession, remainder or reversion, whether or not the interest is defeasible, in the capital of the trust property;
- (ii) in the case of a trust other than one that is set up or operates entirely for the benefit of individuals referred to in paragraph (a), the class of individuals in whose main interest the trust is set up or operates;
- (iii) any individual who has control over the trust;
- (iv) the settlor;
- (v) the trustee;
- (vi) the protector.

B. For the purposes of and without prejudice to the generality of subsection A above, an individual who is the beneficial owner of a body corporate that—

- (i) is entitled to a vested interest of the kind referred to in subsection (A)(i), or
- (ii) has control over the trust,

is taken to be entitled to the vested interest or to have control over the trust (as the case may be).

C. In this section “control”, in relation to a trust, means a power (whether exercisable alone, jointly with another person or with the consent of another person) under the trust instrument concerned or by law to do any of the following:

- (i) dispose of, advance, lend, invest, pay or apply trust property;
- (ii) vary the trust;
- (iii) add or remove a person as a beneficiary or to or from a class of beneficiaries;
- (iv) appoint or remove trustees;
- (v) direct, withhold consent to or veto the exercise of any power referred to in paragraphs (i) to (iv).

#### **Deceased Persons**

Beneficial Owner, in relation to an estate of a deceased person in the course of administration, means the executor or administrator of the estate concerned.

#### **Legal Entity or Legal Arrangement**

In relation to a legal entity or legal arrangement (other than a corporate, partnership or trust) a Beneficial Owner means:

- A. If the individuals who benefit from the entity or arrangement have been determined, any individual who benefits from the property of the entity or arrangement;
- B. If the individuals who benefit from the entity or arrangement have yet to be determined, the class of such individuals in whose main interest the entity or arrangement is set up or operates;
- C. Any individual who exercises control over the property of the entity or arrangement;
- D. Any person holding a position, in relation to the legal entity or legal arrangement that is similar or equivalent to the position of settlor, trustee or protector in relation to a trust.

## APPENDIX 2: FATCA / CRS SELF-CERTIFICATIONS

### A. INDIVIDUAL SELF-CERTIFICATION

All individuals must complete Sections 1, 2 and 4 of this Part A in BLOCK CAPITALS. Section 3 should be completed only if you are completing the form as a Controlling Person (as defined below) of an Entity.

SECTION 1: INVESTOR / CONTROLLING PERSON IDENTIFICATION			
Investor / Controlling Person Name:			
Place of Birth (town or city):			
Country of Birth:		Date of Birth:	
Residential Address:			
House Name / Number:			
Street:			
City, Town, State, Province or County:			
Postal Code:			
Country			
Mailing address (if different from above):			

SECTION 2: DECLARATION OF TAX RESIDENCY
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Please indicate all countries in which you are resident for tax purposes and the associated tax reference numbers in the table below.

Country of Tax Residency	Tax ID Number/TIN

SECTION 3: CONTROLLING PERSON TYPE
------------------------------------

This section should only be completed by any individual who is a Controlling Person of an entity which is a Passive Non-Financial Entity or an Investment Entity located in a Non-Participating Jurisdiction (as defined in the OECD's Standard for Automatic Exchange of Financial Account Information in Tax Matters) and managed by another Financial Institution. Tick as appropriate:

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 4: DECLARATION AND UNDERTAKINGS**

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

I acknowledge that the information contained in this form and information regarding the Account Holder may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which the Account Holder may be tax resident where those countries (or tax authorities in those countries) have entered into Agreements to exchange financial account information. I undertake to advise the recipient promptly and provide an updated Self-Certification form where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

**Signature:**

\_\_\_\_\_

**Capacity in which Declaration is made:**

\_\_\_\_\_

**Date:**

\_\_\_\_\_

**B. ENTITY SELF-CERTIFICATION**

Please complete all sections in BLOCK CAPITALS.

SECTION 1: INVESTOR IDENTIFICATION	
Investor Name (the "Entity"):	
Country of Incorporation:	
Registered Address:	
Number:	
Street:	
City, Town, State, Province or County:	
Postal Code:	
Country	
Mailing address (if different from above):	

**SECTION 2: DECLARATION OF TAX RESIDENCY**

Please complete the following table indicating (i) where the Account Holder is tax resident and (ii) the Account Holder's Taxpayer Identification Number (TIN) for each country indicated.

Country of Tax Residency	Tax ID Number/TIN

**SECTION 3: FATCA CLASSIFICATION (Non-U.S. Persons)**

(i) If the Entity is a Financial Institution please tick one of the below categories, and provide the entity's Global Intermediary Identification number (GIIN), if applicable.

Irish Financial Institution or a Partner Jurisdiction Financial Institution	
Registered Deemed Compliant Foreign Financial Institution (FFI)	
Participating Foreign Financial Institution	
Non-Participating Foreign Financial Institution	
Exempt Beneficial Owner	
Deemed Compliant Foreign Financial Institution (FFI)	

Excepted Foreign Financial Institution	
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Please provide the Global Intermediary Identification number (GIIN)	
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**(ii) If the Entity is not a Financial Institution please confirm the Entity's FATCA status by ticking one of the boxes below.**

Active Non-Financial Foreign Entity (incl Excepted Non-Financial Foreign Entity)	
Passive Non-Financial Entity <b>(if selected Section 5 must be completed)</b>	

**SECTION 4: COMMON REPORTING STANDARD (CRS) CLASSIFICATION**

**All entities MUST complete this section. Please tick only one box in this section**

Financial Institution (this includes Non-Reporting Financial Institutions)	
A professionally managed Investment Entity outside of a CRS Participating Jurisdiction <b>(if selected Section 5 must be completed)</b>	
Active Non-Financial Entity:	
(i) a corporation the stock of which is regularly traded on an established securities market or a Related Entity of such a corporation	
(ii) a Government Entity	
(iii) an International Organisation	
(iv) Active Non-Financial Entity – other than (i)-(iii)	
Passive Non-Financial Entity <b>(if selected Section 5 must be completed)</b>	

**SECTION 5: CONTROLLING PERSONS**

**Please indicate the name of any controlling person(s) of the account holder and provide an individual self-cert for each controlling person(s).**


**SECTION 6: DECLARATION AND UNDERTAKINGS**

I 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 where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

**Authorised Signature(s):**

\_\_\_\_\_

**Capacity in which Declaration is made:**

\_\_\_\_\_

**Date:**

\_\_\_\_\_  
\_\_\_\_\_