

## MONTANARO SMALLER COMPANIES PLC

### SUBSCRIPTION AGREEMENT

The Subscription Agreement, when completed, should be forwarded to:

c/o Transfer Agency  
BNY  
The Shipping Office  
20-26 Sir John Rogerson's Quay  
Grand Canal Dock  
Dublin  
D02 Y049  
IRELAND

Telephone: +353 1 900 6140  
Facsimile: +353 1 900 6141  
Email: MontanaroTA@bnymellon.com\*

#### Montanaro Smaller Companies Plc - Subscription Applications

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Applications should be made only by using the Subscription Agreement. The Subscription Agreement should be sent to **BNY Mellon Fund Services (Ireland) DAC** (the "**Administrator**") for the account of **Montanaro Smaller Companies Plc (the "Company")** at the address shown above. The Administrator reserves the right to reject any application in whole or in part, in which event the application monies, or any balance thereof, will be returned to the investor without interest at his own risk by telegraphic transfer to the remitting account (subject at all times to applicable law).

A signed Subscription Agreement along with the appropriate Anti-Money Laundering / Customer Due Diligence documentation must be submitted to the Administrator for approval before an investor account can be opened and a dealing request placed. An investor account can be opened based on the receipt of copy documentation by facsimile or email in advance of submitting the required original or certified copy documentation. No redemption payment will be made until the original Subscription Agreement and all of the necessary anti-money laundering documentation has been received by the Administrator. Neither the Company, the Manager nor Administrator can be held liable for dealing requests that are delayed as a result of incorrect or non-completion of the Anti-Money Laundering / Customer Due Diligence account opening process. Words and expressions defined in the prospectus of the Company as may be amended from time to time (the "**Prospectus**") shall have the same meaning here in this Subscription Agreement unless the context otherwise requires.

Failure to provide the original Subscription Agreement along with the documentation required for Anti-Money Laundering purposes may result in a delay in the acceptance and/or payment of a transfer/redemption request.

Subsequent applications and dealings may be made by facsimile, telephone or by post with the Administrator stating your registration details and the amount to be invested but completion of the transactions will require evidence in writing and payment of any subscription amount. Subsequent applications may also be made by electronic transmission as previously agreed with the Administrator.

\*Please note that the email address above is provided for queries only and deals may not be placed by email.

Please print in capital letters and use crosses (X) in boxes where appropriate.

| Details of Investor                              |           |  |           |  |
|--------------------------------------------------|-----------|--|-----------|--|
| Name /Registered Name                            |           |  |           |  |
| Registered Address <sup>1</sup>                  |           |  |           |  |
| Mailing Address<br>(if different from the above) |           |  |           |  |
| Contact Details <sup>2</sup>                     | Name      |  | Email     |  |
|                                                  | Telephone |  | Facsimile |  |
| Account Designation <sup>3</sup>                 |           |  |           |  |
| Country of Residence:                            |           |  |           |  |
| Date of Birth<br>(individuals only)              |           |  |           |  |
| Place of residence for tax purposes:             |           |  |           |  |
| Tax Identification Number (PPS Number if Irish)  |           |  |           |  |

<sup>1</sup> PO Boxes should not be provided for the purpose of a registered address but may be used as a mailing address.

<sup>2</sup> Please note that by providing contact Email address and / or Fax numbers, you are electing to receive Dealing Confirmations and Account Statements via fax and / or email to the above details and copies will not be issued by post (regular mail) unless requested by you (please see page 4 below).

<sup>3</sup> Please provide a description of your type of bank account here (e.g. individual, joint, company, trust (formal individuals), trust (formal companies), deceased estate or partnership etc).

Please address any questions to **BNY Mellon Fund Services (Ireland) DAC (as above)**.

*Applications received by the Administrator prior to 12:00pm (Irish time) on a valid Dealing Day will be calculated at the prevailing Net Asset Value per Share on the same Dealing Day.*

Payment in respect of subscriptions for all Classes of Shares must be received by the Administrator no later than 3 Business Days after the relevant Dealing Day in respect of which an application has been received.

**Joint Investor(s) \***

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Details of up to 3 additional holders may be added to the application. Please complete details for each additional holder in block capitals in the format set out below.

| First Additional Investor Details               |           |  |           |  |
|-------------------------------------------------|-----------|--|-----------|--|
| Name/Registered Name                            |           |  |           |  |
| Address<br><br>PO or C/O will not be accepted   |           |  |           |  |
| Contact details                                 | Name      |  | Email     |  |
|                                                 | Telephone |  | Facsimile |  |
| Account Designation                             |           |  |           |  |
| Tax Identification Number (PPS Number if Irish) |           |  |           |  |

| Second Additional Investor Details              |           |  |           |  |
|-------------------------------------------------|-----------|--|-----------|--|
| Name/Registered Name                            |           |  |           |  |
| Address<br><br>PO or C/O will not be accepted   |           |  |           |  |
| Contact details                                 | Name      |  | Email     |  |
|                                                 | Telephone |  | Facsimile |  |
| Shareholder Type                                |           |  |           |  |
| Tax Identification Number (PPS Number if Irish) |           |  |           |  |

| Third Additional Investor Details               |           |  |           |  |
|-------------------------------------------------|-----------|--|-----------|--|
| Name/Registered Name                            |           |  |           |  |
| Address<br><br>PO or C/O will not be accepted   |           |  |           |  |
| Contact details                                 | Name      |  | Email     |  |
|                                                 | Telephone |  | Facsimile |  |
| Account Designation <sup>1</sup>                |           |  |           |  |
| Tax Identification Number (PPS Number if Irish) |           |  |           |  |

\* Correspondence will only be sent to the first named investor/correspondence address. Additional investors will be required to provide confirmation of residential address details for anti-money laundering verification purposes.

## METHOD OF DELIVERY OF ACCOUNT COMMUNICATIONS

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Account Communications (as defined below) may be delivered via the fax number or e-mail address provided on page 2. Account Communications may also be made available at [www.montanaro.co.uk/our-funds](http://www.montanaro.co.uk/our-funds) or such other website as notified to Shareholders from time to time.

- ☐ Please check this box if you do not wish to receive the Prospectus and KIID/KIDs electronically, in which case they shall be sent to you by post

## ELECTRONIC DELIVERY OF ACCOUNT INFORMATION, INCLUDING COMPANY DOCUMENTS AND KEY INVESTOR INFORMATION DOCUMENTS ("KIIDS") / KEY INFORMATION DOCUMENTS ("KIDS")

- (A) I/We agree and consent to have the Company, and/or the Manager, and/or the Administrator electronically deliver Account Communications. "Account Communications" means all current and future account statements; Company documents (including letters to shareholders; annual audited financial statements and semi-annual financial statements; notices (including privacy notices); regulatory communications and other information, data and records regarding my/our investment in the Company. Electronic delivery by the Company, and/or the Manager, and/or Administrator includes e-mail delivery as well as electronically making available to the investor Account Communications on the Company's or Investment Manager's website, if applicable. It is my/our affirmative obligation to notify the Company in writing if my/our e-mail or facsimile address changes.
- (B) I/We may revoke or restrict my/our consent to electronic delivery of the Prospectus, KIID/KIDs, Annual and Interim Reports, and Remuneration Policy at any time by notifying the Company, in writing, of my/our intention to do so. Hard copies of these documents are available on request at no cost.
- (C) The Company, and/or the Manager 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 my/our Internet service provider or other Internet access provider. In addition, there are risks, such as systems outages, that are associated with electronic delivery.
- (D) I/We hereby agree that the Manager and the Administrator and its respective directors, officers, employees and agents shall be fully indemnified and shall not be liable to me/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 the electronic delivery of Account Communications other than as a result of the negligence, wilful default or fraud of the Administrator in the performance of its duties as Administrator of the Company.
- (E) I/We hereby agree that the Manager and the Administrator and its directors, officers, employees and agents shall be fully indemnified and shall not be liable to the investor 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.

| Fund Name                                 | Share Class                         | ISIN         | Minimum Subscription | Number of Shares | Value of Subscription |
|-------------------------------------------|-------------------------------------|--------------|----------------------|------------------|-----------------------|
| Montanaro European Smaller Companies Fund | Euro                                | IE00B1FZRP01 | N/A                  |                  |                       |
| Montanaro European Smaller Companies Fund | Euro Accumulation                   | IE00B411W698 | N/A                  |                  |                       |
| Montanaro European Smaller Companies Fund | Euro Institutional Accumulation     | IE00BBT35564 | €250,000,000         |                  |                       |
| Montanaro European Smaller Companies Fund | Euro Institutional Distribution     | IE00BBT35671 | €50,000,000          |                  |                       |
| Montanaro European Smaller Companies Fund | Sterling                            | IE0001195316 | N/A                  |                  |                       |
| Montanaro European Smaller Companies Fund | Sterling Institutional Distribution | IE00B3V9KZ14 | £50,000,000          |                  |                       |
| Montanaro European Smaller Companies Fund | Swedish Krona Accumulation          | IE00BBT35788 | SEK 10,000           |                  |                       |
| Montanaro European Smaller Companies Fund | US Dollar                           | IE00B1FZRQ18 | N/A                  |                  |                       |
| Montanaro UK Income Fund                  | Euro Seed                           | IE00B1FZRR25 | N/A                  |                  |                       |
| Montanaro UK Income Fund                  | Sterling Seed                       | IE00B1FZRT49 | N/A                  |                  |                       |
| Montanaro UK Income Fund                  | Euro                                | IE00BYSRY24  | N/A                  |                  |                       |
| Montanaro UK Income Fund                  | Sterling                            | IE00BYSRYZ31 | N/A                  |                  |                       |
| Montanaro UK Income Fund                  | Sterling Accumulation               | IE00BFFK9L34 | N/A                  |                  |                       |
| Montanaro European Income Fund            | Sterling                            | IE00B3Q8KY24 | N/A                  |                  |                       |
| Montanaro European Income Fund            | Sterling Accumulation               | IE00BFFK9M41 | N/A                  |                  |                       |
| Montanaro European Income Fund            | Sterling Institutional Distribution | IE000RW8NX63 | £25,000,000          |                  |                       |
| Montanaro European Income Fund            | Euro                                | IE00BYSRYX17 | N/A                  |                  |                       |

| Fund Name                     | Share Class                              | ISIN          | Minimum Subscription | Number of Shares | Value of Subscription |
|-------------------------------|------------------------------------------|---------------|----------------------|------------------|-----------------------|
| Montanaro European Focus Fund | Euro Distribution                        | IE00B6VJL827  | N/A                  |                  |                       |
| Montanaro European Focus Fund | Euro Institutional Accumulation          | IE00BBT35895  | €25,000,000          |                  |                       |
| Montanaro Better World Fund   | Euro Distribution                        | IE00BYWFFB63  | N/A                  |                  |                       |
| Montanaro Better World Fund   | Euro Accumulation                        | IE00BMYP0M06  | N/A                  |                  |                       |
| Montanaro Better World Fund   | Sterling Distribution                    | IE00BYWFF02   | N/A                  |                  |                       |
| Montanaro Better World Fund   | Swedish Krona Institutional Accumulation | IE00BK5CVW95  | €150,000,000         |                  |                       |
| Montanaro Better World Fund   | Euro Accumulation 'A'                    | IE000K8QJ346) | N/A                  |                  |                       |
| Montanaro Global Select Fund  | Sterling Accumulation B Class            | IE0007HW6LU0  | £75,000,000          |                  |                       |
| Montanaro Global Select Fund  | Euro Accumulation A Class                | IE000ZTI69Z2  | N/A                  |                  |                       |
| Montanaro Global Select Fund  | Euro Accumulation B Class                | IE000TY5NG77  | €75,000,000          |                  |                       |

| Dividend Option (please tick)                                                       |                                                                                                                           | Please Tick |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>Reinvest Option</b>                                                              | automatic purchase of additional shares of the same class equivalent to dividends                                         |             |
| <b>Cash Option</b>                                                                  | pay all dividends to Bank Account provided as per "Bank Account Details for Redemption and Distribution Payments" section |             |
| Should this section not be completed, any dividends will automatically be paid out. |                                                                                                                           |             |

**Payments in full for the amount subscribed (not less than the relevant Minimum Subscription) are to be made as follows:**

| Subscription Information                                    |                                 |                                       |                                   |                                          |
|-------------------------------------------------------------|---------------------------------|---------------------------------------|-----------------------------------|------------------------------------------|
| Please pay subscription monies to the following account(s): |                                 |                                       |                                   |                                          |
|                                                             | EURO                            | US Dollars                            | Sterling                          | Swedish Krona                            |
| Intermediary Bank BIC Code:                                 | N/A                             | IRVTUS3N                              | N/A                               | ESSESESS                                 |
| Intermediary Bank:                                          | N/A                             | The Bank of New York Mellon, New York | N/A                               | Skandinaviska Enskilda Banken, Stockholm |
| Intermediary Account Number:                                | N/A                             | 8900285451                            | N/A                               | 52018515756                              |
| Intermediary Account Name:                                  | N/A                             | The Bank of New York Mellon SA/NV     | N/A                               | The Bank of New York Mellon SA/NV        |
| Beneficiary Bank BIC Code:                                  | IRVTBEBB                        | IRVTBEBB                              | IRVTGB2X<br>(sort code: 70-02-25) | IRVTBEBB                                 |
| Beneficiary Account Number:                                 | 5338919780                      | 5338918400                            | 5338918260                        | 5338917520                               |
| Beneficiary IBAN Number:                                    | BE58515533891079                | N/A                                   | N/A                               | N/A                                      |
| Beneficiary Name:                                           | MONTANARO<br>SMALLER COMPS SUBS | MONTANARO<br>SMALLER COMPS SUBS       | MONTANARO<br>SMALLER COMPS SUBS   | MONTANARO<br>SMALLER COMPS SUBS          |

Please ensure that your bank quotes the details above in the electronic funds transfer to the appropriate bank.

When sending payment by wire transfer, please quote Fund name, investor name, trade reference number and investor number.

## Bank Account Details for Redemption and Distribution Payments

Please list the details of the account to which redemption proceeds, and/or dividend distributions should be paid. Payments will only be made to a bank account held in the name of the registered shareholder. No third party payments will be made.

Both IBANS & SWIFT (BIC) Codes should be quoted for all banks within the EU/EEA.

Amendments to investors' payment instructions will only be effected upon receipt of an original instruction which has been duly authorised. In the case of joint accounts, instructions will only be made upon receipt of instruction duly signed by all investors.

Redemption and distribution payments will be processed in currency of the share class holding only, and foreign exchange processing will not be facilitated by the Administrator.

|                                                      |  |
|------------------------------------------------------|--|
| Correspondent Bank Name <sup>1</sup>                 |  |
| Correspondent Bank Address <sup>1</sup>              |  |
| Correspondent Bank Sort Code/ SWIFT (BIC)            |  |
| Investor's (Beneficiary) Bank Name                   |  |
| Investor's (Beneficiary) Bank Address                |  |
| Investor's (Beneficiary) Bank Sort Code/ SWIFT (BIC) |  |
| Investor's (Beneficiary) Account Name                |  |
| Investor's (Beneficiary) Account Number              |  |
| Investor's (Beneficiary) IBAN (if applicable)        |  |
| Reference                                            |  |

Please note redemption and dividend payments can only be made to an account in the name of the registered unit holder

<sup>1</sup>This is the Correspondent Bank of your bank and is relevant where the Company's bank does not have a direct relationship with your bank (i.e. Beneficiary Bank as described above). The Administrator will pay your redemption and dividend monies (where applicable) through the Correspondent Bank of your Beneficiary Bank, for example when paying USD to an account in the UK, we will need the UK Bank's US counterpart/ correspondent.

## Declaration of Residence Outside the Republic of Ireland

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

Terms used in this declaration are defined in the Prospectus. Please select either A or B

### A - Declaration on Own Behalf ☐

- i. 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 I am/we are/the Company is **not currently an Irish Resident or Ordinarily Resident in Ireland**, and should I/We /the Company become an Irish Resident, I/We will so inform you, in writing, accordingly.

### B - Declaration as Intermediary ☐

- i. I/We declare that I am/we are applying for Shares on behalf of persons who will be beneficially entitled to the Shares, and who to the best of my/our knowledge and belief, **are not an Irish Resident or Ordinarily Resident in Ireland**, and
- ii. I/We also declare that unless I/We specifically notify you to the contrary at the time of application, all applications for Shares made by me/us from the date of this application will be made on behalf of such persons; and I/We will inform you in writing if I/We become aware that any person, on whose behalf I/We hold Shares, becomes an Irish Resident.

Name and address of applicant: \_\_\_\_\_

\_\_\_\_\_

Signature of applicant or authorised signatory: \_\_\_\_\_ (declarant)

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

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

Joint Applicants:

Names: \_\_\_\_\_ Signatures: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Important Information

Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration. To be valid, this subscription agreement (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the investor and in the case of joint investors, each must sign. In the case of a corporation, the application must be signed by the Company secretary or another authorised officer.

1. If the Subscription Agreement (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.

Investors who are resident or ordinarily resident in the Republic of Ireland or are an Exempt Investor as defined in the Prospectus, please contact the Administrator immediately.

## REPRESENTATIONS AND WARRANTIES OF INVESTORS

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In accordance with the terms of the Subscription Agreement, each investor must agree to the following representations and warranties before an application for the issue of Shares in a Fund or Class will be processed.

- I/We hereby covenant and warrant that I/We have read and understood the Prospectus.
- I/We hereby provide the representations and warranties and indemnities set out below.
- I/We agree to indemnify and keep indemnified the Company, the Manager and the Administrator against any loss arising as a result of any breach of any representation, warranty, covenant or confirmation given by me/us in this Subscription Agreement or from my/our failure to disclose any relevant details or provide all the information requested by the Company, the Manager or the Administrator on its behalf. In the case of delay or failure to provide satisfactory information, each of the Company, the Manager and the Administrator may take such action (including declining to accept an application as they think fit).
- I/We hereby represents and warrants that I/We have:
  - (a) the legal capacity, power and authority to execute and deliver an Subscription Agreement and (i) is neither a U.S. Person nor a U.S. Taxpayer; (ii) is neither purchasing the Shares on behalf of or for the account of a U.S. Person nor a U.S. Taxpayer; nor with a view to the offer, sale, delivery, directly or indirectly, of the Shares of a Fund in the United States, its territories, possessions and other areas subject to its jurisdiction; and (iii) it has not been convicted of any criminal activities and the subscription monies are not the proceeds of criminal misconduct and the funds presented to complete this transaction are from legitimate sources in connection with my/our regular and permitted business activities;
  - (b) received, read and understood the Prospectus and the relevant KIID/KID, and, where applicable, the most recent annual report and accounts of the Company and, if issued after such reports and accounts, its most recent semi-annual unaudited report including, without limitation, those sections of the Prospectus relating to the risks and fee structure of the Company and has relied solely on the Prospectus and the relevant KIID/KID as the case may be in determining to invest in the Shares of that Fund, and I/We have such knowledge and experience in business and financial matters as to be capable of evaluating the merits and risks of investing in the Shares of that Fund and is able to bear the economic risk of that investment.
- I/We undertake to observe and be bound by the provisions of the Memorandum and Articles of the Company and to apply to be entered in the register of Shareholders as the holder/holders of the Shares issued in relation to this application.
- I/We acknowledge that due to money laundering requirements applicable to the Company, the Manager and the Administrator, the Company, the Manager or the Administrator (acting on behalf of the Company) may require directly or indirectly including via a distributor, further information and documentation to verify the identification of me/us and in certain instances information in respect of the investors before the Shares can be registered in my/our name and the Company, the Manager and the Administrator shall be held harmless and indemnified against any loss arising as a result of a failure to process the application if such information has been required and has not been provided by me/us. I/We acknowledge that redemptions will not be processed and that further subscriptions may not be processed on non-cleared or non-verified accounts.
- I/We hereby acknowledge and agree that subscription monies received in respect of a Fund in advance of Shares being issued on the relevant Dealing Day will be held in the umbrella cash subscriptions and redemptions account in the name of the Company and will be treated as an asset of the relevant Fund. I/We further acknowledge and agree that I/we will be an unsecured creditor of the relevant Fund with respect to the amount held by the Company until Shares are issued on the Dealing Day and, as such, will not benefit from any appreciation in the Net Asset Value of the relevant Fund or any other Shareholder rights (including dividend entitlement) until such time as Shares are issued on the relevant Dealing Day. I/We further acknowledge and agree that such amounts will constitute a debt due to me/us from the relevant Fund and will not be held on trust for me/us, pending the issue of Shares on the relevant Dealing Day.
- The Administrator, the Manager and the Company are hereby authorised and instructed to accept and execute any instructions in respect of the Shares to which this application relates given by me/us in written form, by facsimile or by telephone. I/We hereby agree to indemnify each of the Administrator, the Manager and the Company and agree to keep each of them indemnified against any loss of any nature whatsoever arising to any of them as a result of any of them acting upon facsimile or telephone instructions. The Administrator, the Manager and the Company may rely conclusively upon, and shall incur no liability in respect of, any action taken upon instructions received by telephone or any notice, consent, request, instruction or other instrument believed in good faith to be genuine or to be signed by properly authorised persons.
- I/We agree to provide necessary confirmations to the Company at such times as the Company may request and to provide on request

such certificates, documents or other evidence as the Company may reasonably require to substantiate such representations.

- I/We agree to notify the Company immediately if I/We become aware that any of the confirmations are/is no longer accurate and complete in all respects and agrees immediately either to seek or to tender to the Company for redemption a sufficient number of Shares to allow the confirmation to be made.
- I/We understand that the representation and warranties made herein are continuous and all subsequent purchases of Shares shall be governed by them, and I/We agree to notify the Administrator promptly of any changes.
- (In respect of joint investors only) All joint investors direct that on the death of one of them any Shares for which they have applied should be held in the name of, and to the order of, the survivor or survivors for them or the executor or manager of such survivor or survivors.
- The Subscription Agreement shall be governed by the laws of the Republic of Ireland.
- I/We have read the privacy statement set out below and hereby agree and acknowledge the terms and information set out therein in respect of the use of my/our Personal Data.
- The investor agrees to complete all relevant documents provided by the Administrator for the purposes of complying with the anti-money laundering directive, FATCA and CRS and agrees that it understands that any such supporting documentation completed by him/her/it are supplemental to and form part of the Application Form which shall be read together and construed as one document.
- I/we irrevocably undertake to subscribe for Shares in the relevant Classes in the relevant Fund to the value of the amount indicated in the Subscription Agreement upon the terms of the Prospectus.
- I/we acknowledge that due to European Union taxation of savings income requirements I am/we are required to provide proof of my/our tax identification number and date and place of birth and that this information will be used if I am/we are subject to the terms of the European Union taxation of savings income legislation.
- I/We confirm that I/We received and considered the relevant KIID/KID in good time and prior to making the application for shares in the Company.

## DATA PROTECTION

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

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

In this section the following terms have the following meaning:

**Data Protection Legislation** means the EU Data Protection Directive 95/46/EC and the EU Privacy & Electronic Communications Directive 2002/58/EC, any amendments and replacement legislation including the EU General Data Protection Regulation (EU) 2016/679, European Commission decisions, binding EU and national guidance and all national implementing legislation.

**GDPR** means Regulation (EU) 2016/679 known as the General Data Protection Regulation, which came into force on 25 May 2018.

**Personal Data** means any data relating to a living individual who can be identified directly from that data or indirectly in conjunction with other information.

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

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

The Company and/or any of its delegates or service providers (the Manager, the Administrator, the Depositary, the Investment Manager and any other service providers referred to in the Prospectus or any Supplement or other fund document) may process prospective investor's and investor's Personal Data (including recording calls) for any one or more of the following purposes and on the following legal bases:

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

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

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

Where specific processing is based on an investor's consent, that investor has the right to withdraw it at any time. Investors have the

right to request access to their Personal Data kept by the Company; and the right to rectification or erasure of their data; to restrict or object to processing of their data, and to data portability, subject to any restrictions imposed by Data Protection Legislation and any statutory obligations to retain information including anti-money laundering, counter-terrorism, tax legislation.

The Company and/or any of its delegates and service providers will not transfer Personal Data to a country outside of the EEA unless that country ensures an adequate level of data protection or appropriate safeguards are in place. The European Commission has prepared a list of countries that are deemed to provide an adequate level of data protection which, to date, includes Switzerland, Guernsey, Argentina, the Isle of Man, Faroe Islands, Jersey, Andorra, Israel, New Zealand and Uruguay. Further countries may be added to this list by the European Commission at any time. The US is also deemed to provide an adequate level of protection where the US recipient of the data is privacy shield-certified. If a third country does not provide an adequate level of data protection, then the Company and/or any of its delegates and service providers will ensure it puts in place appropriate safeguards such as the model clauses (which are standardised contractual clauses, approved by the European Commission) or binding corporate rules, or relies on one of the derogations provided for in Data Protection Legislation. As at the date of this document such countries outside of the EEA (that are not deemed to provide an adequate level of investor protection) to which data may be transferred are United States, India, Hong Kong and Singapore. This list may change from time to time and any change will be made available via [www.montanaro.co.uk](http://www.montanaro.co.uk).

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

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

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

Any questions about the operation of the Company's data protection policy should be referred in the first instance to [MontanaroTA@bnymellon.com](mailto:MontanaroTA@bnymellon.com), Telephone: +353 1 900 6140.

## US FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA) AND COMMON REPORTING STANDARD (CRS) DECLARATION

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**Notwithstanding the representation and warranty provided above in respect of U.S. Persons / U.S. Taxpayers, I/We:**

- agree to provide the Company, the Manager, the Administrator and the Investment Manager with any additional information and documentation that it or they may require from time to time in connection with tax and/or due diligence, reporting and any other obligations arising under either (i) the US Foreign Account Tax Compliance Act (FATCA) regulations or (ii) Common Reporting Standard (CRS) regulations or (iii) any provisions imposed on the Fund under Irish law arising from the inter-governmental agreement between the Government of the United States of America and the Government of Ireland ("IGA") or section 89/F or section 89/G of the Taxes Consolidation Act 1997. I/We acknowledge that the Company and/or its service providers may send detailed information in respect of the Company and its shareholders to the US or Irish tax authorities as required. I/We acknowledge that any failure by me/us to provide to the Company, the Manager, the Administrator and the Investment Manager such information as they may request to ensure compliance with FATCA/CRS will be considered a breach of the terms of my/our subscription in the Company. I/We agree to notify the Company, the Manager, the Administrator and the Investment Manager immediately should any information furnished become inaccurate or incomplete.
- acknowledge that in the event of any such breach the Company may take such action as it sees fit to prevent or make good any potential or actual loss to the Company, including but not limited to the compulsory repurchase of my/our Shares.
- acknowledge that, for the purposes of complying with its automatic exchange of information obligations under CRS, the Company, the Manager, or the Administrator on its behalf, is required to collect certain information on an account holder and on certain Controlling Persons in the case of the account holder being an Entity (e.g. name, address, jurisdiction of residence, TIN, date and place of birth (as appropriate), the account number and the account balance value at the each of end calendar year) to identify accounts which are reportable to the Irish tax authorities under CRS and further acknowledge that such information may in turn be exchanged by the Irish tax authorities with other tax authorities. Further Information in relation to CRS can be found at the Automatic Exchange of Information webpage on [www.revenue.ie](http://www.revenue.ie).

**It is imperative that all investors complete one of the following self-certification declarations:**

## Form 1 - Individual (including Controlling Persons) Self-Certification for FATCA and CRS

### Instructions for completion and Data Protection Notice

We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this form you are providing personal information which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2003). Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU.

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

For further information and guidance on FATCA or CRS please refer to the Irish Revenue or OECD websites at: <http://www.revenue.ie/en/business/aeoi/index.html> or <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/> in the case of CRS only.

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

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

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

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

(Mandatory fields are marked with an \*)

### **\*Section 1: Account Holder/Controlling Person Identification**

**\*Account Holder / Controlling Person Name:** \_\_\_\_\_

**\*Current (Resident or Registered) Address:**

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

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

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

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

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

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

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

**\*Place of Birth:**

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

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

**\*Section 2: FATCA Declaration of U.S. Citizenship or U.S. Residence for Tax purposes:**Please tick either (a) **or** (b) and complete as appropriate.

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

\_\_\_\_\_

**OR**

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

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

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

For further guidance on Tax Residence and TINs, please refer to the OECD CRS Information Portal

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>**NOTE:** Under the Irish legislation implementing the CRS, provision of a Tax ID number (TIN) is required to be provided unless:

- a)** You are tax resident in a Jurisdiction that does not issue a TIN, **Or,**  
**b)** You are tax resident only in a non-reportable Jurisdiction (i.e. Ireland or the USA)

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

**If a TIN is unavailable,** please tick the appropriate box as follows;

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

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

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

#### Section 4 – Type of Controlling Person

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

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

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

## **\*Section 5: Declaration and Undertakings:**

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

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

I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

### **Data Protection - Customer Information Notice:**

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

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

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

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

Further information is available on the OECD website <http://oecd.org/tax/automatic-exchange/>

And on the Irish Revenue website <https://www.revenue.ie/en/companies-and-charities/international-tax/aeoi/index.aspx>

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

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

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

\*Capacity (if Controlling Person): \_\_\_\_\_

## Form 2 - Entity Self-Certification

### Instructions for completion and Data Protection notice

We are obliged under Section 891E, Section 891F, and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this application form you are providing personal information, which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2003). Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They in turn may exchange this information, and other financial information with foreign tax authorities, including tax authorities located outside the EU.

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

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

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

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

If any of the information below about the account holder's tax residence or FATCA/CRS classification changes in the future, please ensure that we are advised of these changes promptly.

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

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

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

\*Section 1: Account Holder Identification

\*Account holder Name: \_\_\_\_\_  
**(the "Entity")**

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

\*Current (Resident or Registered) Address:

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

**City, town, State, Province or County:**

\_\_\_\_\_

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

Mailing address (if different from above):

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

**City, town, State, Province or County:**

\_\_\_\_\_

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

\*Section 2: FATCA Declaration:

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

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

U.S TIN: \_\_\_\_\_

Or

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

Or

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

**Indicate exemption:** \_\_\_\_\_

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

3.1 Financial Institutions under FATCA:

**If the Entity is a *Financial Institution*, please tick one of the below categories and provide the Entity's GIIN at 3.2 or indicate at 3.3 the reason why you are unable to provide a GIIN.**

|      |                                                                                    |  |
|------|------------------------------------------------------------------------------------|--|
| I.   | <i>Irish Financial Institution or a Partner Jurisdiction Financial Institution</i> |  |
| II.  | <i>Registered Deemed Compliant Foreign Financial Institution</i>                   |  |
| III. | <i>Participating Foreign Financial Institution</i>                                 |  |

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

□□□□□□.□□□□□□.□□.□□□□

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

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                          |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| I.   | <p>The Entity has not yet obtained a <i>GIIN</i> but is sponsored by another entity which does have a <i>GIIN</i></p> <p>Please provide your sponsor's name and sponsor's <i>GIIN</i>:</p> <p><b>Sponsor's Name:</b> _____</p> <p><b>Sponsor's <i>GIIN</i>:</b> □□□□□□.□□□□□□.□□.□□□□</p> <p>∞ <b>NOTE:</b> this option is only available to <i>Sponsored Investment Entities in Model 1 IGA jurisdictions</i>. Sponsored Investment Entities that do not have U.S. reportable accounts are not required to register and obtain a GIIN with the IRS unless and until U.S. reportable accounts are identified.</p> |                          |
| II.  | <p><b><i>The Entity is an Exempt Beneficial Owner,</i></b></p> <p><i>Please tick and confirm the category of Exempt Beneficial Owner;</i></p> <p>I.   <input type="checkbox"/> Government Entity<br/>         II.   <input type="checkbox"/> International Organisation<br/>         III.   <input type="checkbox"/> Foreign Central Bank<br/>         IV.   <input type="checkbox"/> Exempt Retirement Fund<br/>         V.   <input type="checkbox"/> Collective Investment Vehicle Wholly Owned by Exempt Beneficial Owners.</p>                                                                               | <input type="checkbox"/> |
| III. | <p><b><i>The Entity is a Certified Deemed Compliant Foreign Financial Institution</i></b></p> <p><i>(including a deemed compliant Financial Institution under Annex II of the IGA Agreement)</i></p> <p><i>Indicate exemption:</i> _____</p>                                                                                                                                                                                                                                                                                                                                                                      | <input type="checkbox"/> |
| IV.  | <p><b><i>The Entity is a Non-Participating Foreign Financial Institution</i></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> |
| V.   | <p><b><i>The Entity is an Excepted Foreign Financial Institution</i></b></p> <p><i>Indicate exemption:</i> _____</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> |
| VI.  | <p><b><i>The Entity is a Trustee Documented Trust.</i></b></p> <p><b><i>Please provide your Trustee's name and GIIN</i></b></p> <p><b><i>Trustee's Name:</i></b> _____</p> <p><b><i>Trustee's GIIN:</i></b> □□□□□□.□□□□□□.□□.□□□□</p>                                                                                                                                                                                                                                                                                                                                                                             | <input type="checkbox"/> |

### 3.4 Non-Financial Institutions under FATCA:

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

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                              |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| I.   | <b>Active (NFFE)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                              |
| II.  | <b>Passive (NFFE)</b><br><i>(Please tick the box that applies)</i><br><br><b>I. Passive (NFFE) with no Controlling Persons that are specified U.S Persons.</b><br><br><b>II. Passive (NFFE) with Controlling Persons that are specified U.S Persons.</b> <i>(If this box is ticked, please also complete section 6.1 for each of the Controlling Person(s) of the Entity and complete an "Individual (Including Controlling Person(s) Self-certification for FATCA and CRS" form for each Controlling Person(s) as outlined in section 6.2.</i> | <input type="checkbox"/><br><br><br><input type="checkbox"/> |
| III. | <b>Excepted (NFFE)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <input type="checkbox"/>                                     |
| IV.  | <b>Direct Reporting (NFFE)</b><br><b>Please provide your GIIN</b><br><input type="text"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/>                                     |

\*Section 4: Common Reporting Standard ("CRS") Declaration of Tax Residency (Note that Entities may have more than one country of Tax Residence)

Please indicate the Entity's country of tax residence for CRS purposes, **(if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TIN"))**. Please refer to the OECD CRS Web Portal for AEOI for more information on Tax Residence and TIN's. <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759>

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

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

- a) **You are tax resident in a Jurisdiction that does not issue a TIN**
- Or
- b) **You are tax resident only in a non-reportable Jurisdiction (i.e. Ireland or the USA)**

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

If a TIN is unavailable, **please tick the appropriate box as follows;**

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

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

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

\*Section 5: Entity's CRS Classification:

**(The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification in Section 3 above).**

**In addition please note that the information that the Entity has to provide may differ depending on whether they are resident in a participating or non-participating CRS Jurisdiction.**

**For more information please see the OECD CRS Standard and associated commentary.** <http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/>

5.1 Financial Institutions under CRS:

**If the Entity is a *Financial Institution*, Resident in either a Participating or Non-Participating CRS Jurisdiction please review and tick one of the below categories that applies and specify the type of Financial Institution below.**

**Note: Please check the Irish Revenue AEOI portal at the time of completion of this form to confirm whether your country of Tax Jurisdiction is considered Participating or Non-Participating for the purposes of CRS Due-Diligence in Ireland.**

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

|     |                                                                                                                                                                                                                                                                                                                              |                          |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| I.  | <b>A Reporting Financial Institution resident in a participating CRS jurisdiction</b>                                                                                                                                                                                                                                        | <input type="checkbox"/> |
| II. | <b>A Financial Institution Resident in a Non-Participating Jurisdiction</b><br>(Please also tick the box that applies)<br><input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution</b> (If this box is ticked, please indicate the name of | <input type="checkbox"/> |

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                          |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|      | <p>any Controlling Person(s) of the Entity <b>in section 6 below</b> and complete a separate individual self-certification forms for each of your Controlling Persons)</p> <p><input type="checkbox"/> <b>An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution</b></p> <p><input type="checkbox"/> <b>Other Financial Institution</b>, including a Depository Financial Institution, Custodial Institution or Specified Insurance Company</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                          |
| III. | <p><b>Non-Reporting Financial Institution under CRS.</b></p> <p><b>Specify the type of Non-Reporting Financial Institution below:</b></p> <p><input type="checkbox"/> Governmental Entity</p> <p><input type="checkbox"/> International Organization</p> <p><input type="checkbox"/> Central Bank</p> <p><input type="checkbox"/> Broad Participation Retirement Fund</p> <p><input type="checkbox"/> Narrow Participation Retirement Fund</p> <p><input type="checkbox"/> Pension Fund of a Governmental Entity, International Organization, or Central Bank</p> <p><input type="checkbox"/> Exempt Collective Investment Vehicle</p> <p><input type="checkbox"/> Trust whose trustee reports all required information with respect to all CRS Reportable Accounts</p> <p><input type="checkbox"/> Qualified Credit Card Issuer</p> <p><input type="checkbox"/> Other Entity defined under the domestic law as low risk of being used to evade tax.</p> <p>Specify the type provided in the domestic law:</p> <p>_____</p> | <input type="checkbox"/> |

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

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

|     |                                                                                                                                                                                                                                                     |                          |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| I.  | <p><b>Active NFE</b> – a corporation the stock of which is regularly traded on an established securities market.</p> <p>Please provide the name of the established securities market on which the corporation is regularly traded:</p> <p>_____</p> | <input type="checkbox"/> |
| II. | <p><b>Active NFE</b> – if you are a Related Entity of a regularly traded corporation.</p> <p>Please provide the name of the regularly traded corporation that the Entity is a Related Entity of:</p> <p>_____</p>                                   | <input type="checkbox"/> |

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

**\*Section 6: Controlling Persons:**

NB: Please note that each Controlling Person must complete a separate "*Individual (including Controlling Persons) FATCA and CRS Self-Certification*" form.

If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.

**For further information on Identification requirements under CRS for Controlling Persons, see the Commentary to Section VIII of the CRS Standard.**

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

**6.1 Controlling Person(s) of the Account Holder:**

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

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

|      |  |
|------|--|
| I.   |  |
| II.  |  |
| III. |  |

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

6.2 Complete a separate "*Individual (including Controlling Persons) Self-Certification for FATCA and CRS*" form for each Controlling Person listed in Section 6.1.

**\*Section 7: Declarations and Undertakings:**

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

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

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

\*Authorised Signature(s):

\_\_\_\_\_

\*Print Name(s):

\_\_\_\_\_

\*Capacity in which declaration is made:

\_\_\_\_\_

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

## AUTHORISATION

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I/We agree to be bound by the Declarations, Representations, Consents and Indemnities set out in this Subscription Agreement and by the terms of the Prospectus and Memorandum and Articles of Association.

I/We declare that the information contained in this form and the attached documents, if any, are true and accurate.

|                                  |  |
|----------------------------------|--|
| Name of Investor                 |  |
| Signature (1)                    |  |
| Capacity of Authorised Signatory |  |
| Name Authorised Signatory (1)    |  |
| Date                             |  |
| Signature (2)- if applicable     |  |
| Capacity of Authorised Signatory |  |
| [Name Authorised Signatory (2)]  |  |