

**OPTIMAL GLOBAL INVESTMENT FUNDS PLC (the
“Company”)**
(an umbrella fund with segregated liability between sub-funds)

Application Form

NOT FOR USE BY US PERSONS

**c/o Link Fund Administrators (Ireland) Limited
1st Floor
2 Grand Canal Square
Grand Canal Harbour
Dublin 2, Ireland**

**Phone: +353 1400 5300
Fax: + 353 1400 5350
Email: DublinTA@linkgroup.ie**

Hours of Operation: 9 a.m. – 5.30 p.m. (Irish Time)

INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM

Your application (this “Application”) to invest in the Company should be made by sending this Application Form (the “Application Form”) to the details noted on the cover page.

Link Fund Administrators (Ireland) Limited (the “Administrator”), acting on the Company’s behalf, must receive an original completed Application Form for each initial subscription together with relevant Anti-Money Laundering documents*. Where an application is made by fax, the original signed Application Form must be mailed to the Company at the address noted on the cover page.

Applicants (the “Applicants”) must read the Company’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 Company and may not be tampered with or amended without the consent of the Company. Any breach of the foregoing may render the Application Form void.

Please enter all details (s) using block capitals.

Sections requiring completion (dependent on Applicant type):	Pages(s)
Applicant Details	4
Investment Advisor / Intermediary Details (if applicable)	5
Investment Details	6
Source of Funds (Individual/Joint holders only)	6
Investor Bank Details (unless provided separately)	7
Declaration of Residence outside of Ireland	9
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FATCA / CRS Certification**	11-16
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Signature	22
Appendix 2: AML Letter (if applicable)	30/31

* **Anti-money Laundering documentation requirements are outlined in Appendix 1**

** **If FATCA / CRS certification has been provided for this Fund previously this information will not be required again unless the data previously supplied is no longer accurate.**

GENERAL INFORMATION

The Company 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.

If the amount paid does not correspond to a specific number of Shares, the Company will issue such number of Shares, calculated to four 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, and no later than the first business day following execution. Please ensure that appropriate email contact details are provided.

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 Company. 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 Company's liability and ability to change contract notes will be restricted after this time: however, the Company reserves the right to correct errors at any time and will endeavour to ensure errors are corrected.

SUBSCRIPTIONS

Where permitted by the Company, subsequent subscription applications may be submitted by electronic means, for example, by way of an electronic messaging network for facilitating the exchange of electronic trading communications between financial organisations or other similar secure network, each a "Message Network".

Neither initial nor subsequent subscription applications submitted by email will be accepted.

Payment in respect of subscriptions must be received in cleared funds by the Administrator no later than 4 Business Days following the relevant Dealing Day.

REDEMPTIONS

Redemption requests may be submitted by way of a signed form sent to the Company at the address noted on the cover page, fax to the Company at +353 1 400 5350, written communication or by electronic means, for example by way of a Message Network, prior to the Dealing Deadline for any Dealing Day as set out in the Prospectus and/or relevant Supplement, provided that no redemption payment will be made from an investor holding until cleared funds have been received in respect of the original subscription for Shares, the original subscription application form and all documentation required by or on behalf of the Company (including any documents in connection with anti-money laundering procedures) has been received from the investor by the Administrator on behalf of the Company and the anti-money laundering procedures have been completed. Failure to comply with the above will result in redemption proceeds not being paid.

Redemption requests submitted by email will not be accepted.

Shareholders should note that where there is not sufficient income or capital gains to cover the fees and expenses of the Company, including the management fees, that all/part of such fees and expenses may be charged to the capital of the Company. This may have the effect of lowering the capital value of your investment so that income will be achieved by foregoing the potential for future capital growth. On redemptions of holdings, Shareholders may not receive back the full amount invested.

DISTRIBUTIONS

The Company may pay distributions to Shareholders out of the capital assets of the relevant Fund (if provided for in the Prospectus and/or the relevant Supplement). The effect of any such payment out of capital is that capital will be eroded to allow dividends to be paid, thereby reducing the potential for future capital growth. This cycle may continue until all capital is depleted.

QUERIES

All queries regarding the completion of the Application Form should be addressed to the Company c/o the Administrator and specifying the Company and the Fund to which the query relates. The Administrator can be contacted by phone at +353 1 400 5300 or email at Dublinta@linkgroup.ie.

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

APPLICANT DETAILS

The Applicant Name(s) will be the registered name as reflected on the 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

REGISTERED ADDRESS

Street Address:

Town / City:

Postcode:

Country

Applicant 2

REGISTERED ADDRESS

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

INVESTMENT ADVISOR / INTERMEDIARY DETAILS

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):

INVESTMENT DETAILS

For details of the sub-funds and share classes available please refer to **Appendix 4** of this form.

Please leave the below section blank if a separate initial trade instruction has been sent to the Administrator.

All cash amounts must be in the currency of denomination of the relevant share class.

FUND	CLASS	ISIN	CASH AMOUNT / NO. OF SHARES

SOURCE OF FUNDS

For all subscriptions ≥ \$/£50,000 on behalf of individual investors please confirm the origin of the money subscribed into the fund using the options below

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

DISTRIBUTIONS

No dividends will be paid on any Accumulation share classes.

INVESTOR BANK DETAILS

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.

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

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.

Bank Name:	
Bank Address:	
BIC/SWIFT:	
Sort Code:	
IBAN:	
Account Number:	
Account Name:	

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 AND an original/certified copy of a bank statement for the new details dated within the previous 3 months.

New/Amended Subscription bank details only: Written confirmation of the bank details change including the reason for the change AND a copy of a bank statement for the new details dated within the previous 3 months.

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 for value not later than 4 Business Days following the relevant Dealing Day on which the application is to be effective. Payment, net of charges, should be sent to:

	FOR GBP INVESTMENTS	FOR USD INVESTMENTS
Bank Name:	The Bank of New York Mellon, London	
Sort Code:	70-02-25	
SWIFT:	IRVTGB2X	
Account Name:	Optimal Global Investment Funds plc	
Account Number:	81572760	81572400
IBAN:	GB76IRVT70022581572760	GB96IRVT70022581572400
Intermediary Bank Name:		The Bank of New York Mellon, NY
Intermediary SWIFT:		IRVTUS3N
Account Number with Intermediary:		8033093455

	FOR EUR INVESTMENTS	FOR SGD INVESTMENTS
Bank Name:	The Bank of New York Mellon, London	
Sort Code:	70-02-25	
SWIFT:	IRVTGB2X	
Account Name:	Optimal Global Investment Funds plc	
Account Number:		81572520
IBAN:	GB05IRVT70022581572680	GB57IRVT70022581572520
Intermediary Bank Name:	The Bank of New York Mellon, Frankfurt.	United Overseas Bank Ltd., Singapore
Intermediary SWIFT:	IRVTDEFX	UOVBSGSG
Account Number with Intermediary:		SGD301-399-136-5

DECLARATION OF RESIDENCE OUTSIDE OF IRELAND

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

Please tick one	
<input type="checkbox"/>	DECLARATION ON OWN BEHALF
<p>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</p> <ul style="list-style-type: none"> I am/we are/the company is* not currently resident or ordinarily resident in Ireland, and Should I/we/the company* become resident in Ireland I/we* will so inform the Company, in writing, accordingly. <p>* Delete as appropriate</p>	
<input type="checkbox"/>	DECLARATION AS INTERMEDIARY
<p>I/we* declare that I am/we are* applying for shares on behalf of persons:</p> <ul style="list-style-type: none"> who will be beneficially entitled to the shares; and who, to the best of my/our* knowledge and belief, are neither resident nor ordinarily resident in Ireland. <p>I/we* also declare that:</p> <ul style="list-style-type: none"> 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 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. <p>* Delete as appropriate</p>	

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 “Ordinary Residence in Ireland” are set out on the next page.

Date: _____	
Signed:	Capacity of authorized signatory (if applicable):
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____

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

DEFINITIONS RELATING TO THE DECLARATION OF 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.

Ordinary Residence - Individual

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

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.

RETURN OF VALUES (INVESTMENT UNDERTAKINGS) REGULATIONS 2013

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 Company must collect the following additional information from any Applicants¹ which are Irish Resident or Ordinarily Resident in Ireland (that are not excepted unit holders within the meaning of the RoV Regulations):

Tax Reference Number (TRN) / PPS Number²	
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Furthermore, the RoV Regulations require the Company 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
- P21 Balancing Statement
- Payslip (where employer is identified by name or tax number)
- Drug Payment Scheme Card
- European Health Insurance Card
- Tax Assessment
- Tax Return Form
- PAYE Notice of Tax Credits
- Child Benefit Award Letter /Book
- Pension Book
- Social Services Card
- Public Services Card

In addition, any printed documentation issued by the Irish Revenue Commissioners or by the Department of Social Protection which 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.

FATCA / CRS CERTIFICATION

Please read these instructions before completing the relevant form.

Irish tax regulations require us to collect information about each investor's tax residence status. If you have any questions about your tax residency, please contact your tax advisor. For further information please refer to the Irish Revenue website or the OECD website per the below links:

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

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

Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund with relevant tax authorities. This form is intended to request information only where such request is not prohibited by Irish law.

We shall treat the information on this form as valid and correct unless we are informed of a change in circumstances relating to the account holder's tax status or other fields included on this form.

Individual investors must complete the Individual Self-Certification form and any investor which is a corporate entity, other form of legal entity or a partnership should complete the Entity Self-Certification form.

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

¹ 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").

² A PPS Number is required if the relevant Applicant is an individual.

INDIVIDUAL SELF-CERTIFICATION

All individuals must complete Sections 1, 2 and 4 in BLOCK CAPITALS. Section 3 should be completed only if you are completing the form as a Controlling Person 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):			
House Name / Number:			
Street:			
City, Town, State, Province or County:			
Postal Code:			
Country:			

SECTION 2: DECLARATION OF TAX RESIDENCY

Please indicate all countries in which you are resident for tax purposes and the associated tax reference numbers in the table below. If you are a US citizen or resident in the United States for tax purposes, please include the United States in this table along with your US Tax Identification Number.

Country of Tax Residency (and citizenship if U.S.)	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 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.

Authorised Signature:

Capacity in which Declaration is made:

Date:

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):	
Number:	
Street:	
City, Town, State, Province or County:	
Postal Code:	
Country:	

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: U.S. PERSONS

Please tick one box only in this section. If you are non-U.S. tax resident proceed to Section 4.

The Entity is a Specified U.S. Person	<input type="checkbox"/>	(if selected proceed to Section 5)
The Entity is U.S. person but not a Specified U.S. person	<input type="checkbox"/>	(if selected proceed to Section 5)

SECTION 4: 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	<input type="checkbox"/>
Registered Deemed Compliant Foreign Financial Institution (FFI)	<input type="checkbox"/>
Participating Foreign Financial Institution	<input type="checkbox"/>
Non-Participating Foreign Financial Institution	<input type="checkbox"/>
Exempt Beneficial Owner	<input type="checkbox"/>
Deemed Compliant Foreign Financial Institution (FFI)	<input type="checkbox"/>
Excepted Foreign Financial Institution	<input type="checkbox"/>

Please provide the Global Intermediary Identification number (GIIN)	<input type="text"/>
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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)	<input type="checkbox"/>
Passive Non-Financial Entity (if selected Section 6 must be completed)	<input type="checkbox"/>

SECTION 5: 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)	<input type="checkbox"/>
A professionally managed Investment Entity outside of a CRS Participating Jurisdiction (if selected Section 6 must be completed)	<input type="checkbox"/>
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	<input type="checkbox"/>
(ii) a Government Entity	<input type="checkbox"/>
(iii) an International Organisation	<input type="checkbox"/>

(iv) Active Non-Financial Entity – other than (i)-(iii)

SECTION 5: COMMON REPORTING STANDARD (CRS) CLASSIFICATION (CONTINUED)

Passive Non-Financial Entity (if selected Section 6 must be completed)

SECTION 6: 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 7: 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:

DISCLOSURE STATEMENTS

1. I/We acknowledge that Shares in the Company are issued in the name(s) and address set out above in registered form. Proof of title is evidenced by reference to the 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 Company.
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 Company, the Directors, the Manager and the Administrator acting on behalf of the Company, 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 Company, 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 Company, 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 the relevant Supplement (together the "Fund Documents") and the Memorandum & Articles of Association of the Company 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 Fund Documents and Key Investor Information Document(s) ("KIID(s)") in issue for the relevant Class may, at the discretion of the Directors, be provided by means of Electronic Delivery and that a paper copy will be provided free of charge on request. I/We agree that the Company has offered the choice of receipt of the Fund Documents and relevant KIID(s) by way of Electronic Delivery or in paper format and unless I/we request a paper copy, I/we agree that the Fund Documents and relevant KIID(s) will be provided by way of Electronic Delivery. I/We further agree that where the Fund Documents and relevant KIID(s) are to be provided to me/us by way of a website, I/we consent to receipt thereof by way of publication on www.mitono optimal.com or such other website address as may be notified to me/us from time to time. I/we further acknowledge that updated versions of the Fund Documents and KIID(s) will be made available on www.mitono optimal.com or such other website address as may be notified to me/us from time to time. I/We further acknowledge that the Company is required to provide the relevant KIID or KIID(s) prior to each subsequent subscription for or conversion of Shares in the relevant Class or other Classes in other Funds and I/ we hereby agree that for each subsequent application for subscriptions and/or conversion of Shares in any Class, the relevant KIID(s) will be provided to me/us via Electronic Delivery unless a paper copy is requested by me/us from the Distributor or Administrator.
9. I/We consent to any Company, Fund and Shareholder documentation and information, including by not limited to, copies of the Prospectus, Supplement, KIID(s), financial reports, circulars, notices, forms, and any Shareholder or other documentation relating to the Company, relevant Fund or Class to be sent by the Company or Administrator to be sent to the Applicant as a Shareholder being sent by electronic means including but not limited to email or posting of and such document, report, communication, form or notice on www.mitono optimal.com or such other web-site address as may be notified to me/us from time to time by post or email. By providing an email address herein, any such document to be sent by email will be sent to the email address set out herein or otherwise notified to and agreed with the Administrator from time to time. I/we understand that it is my/our obligation to notify the Company and/or Administrator in writing if the contact email address set out herein changes. I/we understand that I/we may revoke or restrict my/our consent to electronic delivery of such documentation and information by notifying the Company and Administrator in writing.
10. I/We acknowledge that the Company, the Administrator acting on behalf of the Company 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 funds before processing applications and redemption requests, and the Company 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, if such information as has been required by the parties hereto has not been provided by me/us within the timescales provided.
11. I/We shall provide the Company 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 Company or its delegates to disclose such information relating to this application to such persons as they consider appropriate.
12. I/We acknowledge and agree that, where I/we fail to meet any of the Company's verification and identification policies as applied from time to time in the Company'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 Company until I/we comply with such applicable verification and identification standards.
13. I/We hereby acknowledge that I/we have read and fully considered and understood the Fund Documents, the relevant KIID(s) in connection with this Application for Shares in the Company, the most recent Annual Report and Accounts of the Company and (if issued after such report and accounts) its most recent Unaudited Semi-Annual Report and that I/we have evaluated my/our investment in the Company 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 Company 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 Fund Documents 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 Company other than information contained in the Fund Documents and the relevant KIID(s).
14. 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.

15. (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.
16. I/We acknowledge that the Company 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 from 1 July 2014.
17. I/We agree to provide to the Company, the Manager, the Investment Manager and/or the Administrator the necessary FATCA declarations, confirmations and/or classifications at such times as each of them may request and furthermore provide any supporting certificates or documents as each of them may reasonably require in connection with this investment by reason of the FATCA regulations or the IGA, as described above, or otherwise. Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify the Company, the Manager, the Investment Manager and/or the Administrator immediately of any such change and further agree to immediately take such action as the Company, the Manager, the Investment Manager and/or the Administrator may direct, including where appropriate, redemption of our Shares in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the Company, the Manager, the Investment Manager and/or the Administrator (as applicable). If relevant, I/we agree to notify the Company and the Administrator of any change to my/our tax residency status. I/we hereby also agree to indemnify and keep indemnified the Company, the Manager, the Investment Manager and/or the Administrator against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly as a result of a failure to meet our obligations pursuant to this section or failure to provide such information which has been requested by the Company, the Manager, the Investment Manager and/or the Administrator and has not been provided by me/us, and from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to the Company, the Manager, the Investment Manager and/or the Administrator. I/We further acknowledge that a failure to comply with the foregoing obligations or failure to provide the necessary information required may result in the compulsory redemption of our entire holding in the Company, and that the Company and the Custodian are authorized to hold back from redemption proceeds or other distributions to me/us such amount as is sufficient after the deduction of any redemption charges to discharge any such liability and I/we shall indemnify and keep indemnified the Company and the Custodian against any loss suffered by them or other Shareholders in the Company in connection with any obligation or liability to so deduct, withhold or account.
18. 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.
19. I/We hereby represent that I/we and the persons we represent as agent, representative or nominee (a "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.
20. If the undersigned is acting Nominee, the Nominee acknowledges and agrees that the agreements, representations, warranties, undertakings, and acknowledgements herein are also made on behalf of the beneficial owner(s). The Nominee represents and warrants that Nominee has all requisite power and authority to enter into and perform this Application Form and the agreements contemplated hereby, and Nominee represents and warrants, after reasonable inquiry, that the information, representations and warranties provided in this Application Form and otherwise to the Company and/or Administrator through the Nominee are accurate and complete. Nominee agrees to indemnify the Fund, the Company, the Manager, the Administrator, the Custodian and the Investment Manager for any and all damages, costs, fees, losses and expenses (including counsel fees and disbursements) in connection with or resulting from the Nominee's misrepresentation or misstatement contained herein or breach hereof, or the assertion of the Nominee's lack of proper authorization from the beneficial owner(s).
21. I/We agree to indemnify and hold harmless the Company, the Investment Manager, the Manager, the Administrator, the Custodian, 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 Company, 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 Company, the Manager or Administrator, may take such action (including declining to accept an application) as they think fit.
22. I/We have made arrangements for payment to be made to the relevant bank account(s) specified above for subscriptions.
23. I/We acknowledge that the Company reserves the right to reject any application in whole or part without assigning any reason therefore.
24. 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 Company.
25. 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 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.
26. I/We acknowledge that the Company 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.
27. I/We understand that while an initial application will be actioned upon receipt of a fax 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 Company and the Administrator, including all documentation required for anti-money laundering purposes has been received by the Administrator.
28. I/We hereby acknowledge that any notice, information or document may be served by the Company 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 Company 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 Company 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 Company 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 Company of written notice of such revocation.
29. I/We acknowledge the restrictions on dealing as disclosed in the Prospectus and the right of the Company to act at its discretion in order to protect the Company from market timing, excessive trading or other activity which it believes is harmful to the Company.

30. If any of the foregoing representation, warranties or covenants ceases to be true or if the Company, 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 Company, 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 Company or the Manager, and the Company, 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 Company, 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 Company, 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.

31. I/We agree to provide these confirmations to the Company at such times as the Company may request, and to provide on request such certifications, documents or other evidence as the Company may require to substantiate such representations to the satisfaction of the Company.

32. I/We agree to notify the Company 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 Company for redemption all of my / our Shares.

ELECTRONIC DELIVERY OF FUND DOCUMENTATION AND REPORTS

Please mark relevant boxes below.

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

By marking this box opposite, the Applicant hereby confirms that the Applicant has received and considered the KIID applicable to the Fund[s] and/or relevant Class(es) in good time and prior to making an application for Shares in such Fund and/or Class(es).

I/we understand that the Prospectus and KIID may be provided by way of Electronic Delivery and that a paper copy of the Prospectus and/or KIID will be provided free of charge on request.

The Applicant confirms that the Applicant's preference is to receive the Prospectus and KIID by way of Electronic Delivery / in paper format. **[Please delete as appropriate]**.

By marking the box opposite, the Applicant acknowledges that updated versions of the Prospectus and KIID will be made available at www.mitonoptimal.com or such other web-site address as may be notified to the Applicant from time to time.

By marking the box opposite, the Applicant acknowledges that where the Company is required to provide the relevant KIID or KIIDs prior to each subsequent subscription for or exchange of Shares in the relevant Class, the Applicant hereby agrees that for each subsequent application for subscriptions and/or exchange of Shares in any Class, the KIID will be provided to the Applicant by way of Electronic Delivery unless a paper copy is requested above/ from the Distributor or Administrator.

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 & Terrorist Financing) Act 2010.

The information in Appendix 1 will provide you with the minimum requirements for different types of Applicants, for example individuals and corporate entities. It is strongly recommended that you contact the Administrator for full list of identification / verification documents before you send the instructions to place a subscription.

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

DATA PROTECTION

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.

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

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

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

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 the Application Form 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 Administrator, Depository, Investment Manager, Distributor) may process prospective investor's and investor's Personal Data for any one or more of the following purposes and on the following legal bases:

- (1) to operate the Company, including managing and administering a Shareholder's investment in the relevant Company 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);
- (2) to comply with any applicable legal, tax or regulatory obligations on the Company, for example, under the Companies Acts and anti-money laundering and counter-terrorism and tax legislation and fraud prevention;
- (3) 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
- (4) for any other specific purposes where investors have given their specific consent and where processing of Personal Data is based on consent, the investors will have the right to withdraw it at any time.

The 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 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.

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 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 Company 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 ComplianceDeptDublin@linkgroup.ie

SIGNATURE

I/We* declare that the information contained in this 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, and conditions in this form.

(* delete as applicable).

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

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

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

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

IMPORTANT:

To be valid Application Forms must be signed by each Applicant and received by the Administrator. In the case of a legal entity, Applications 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 Company may require to satisfy itself in regard to the identity and legal capacity of any Applicant.

APPENDIX 1 – ANTI-MONEY LAUNDERING REQUIREMENTS

Please refer to notes section at the end of this Appendix for important additional information related to the account opening process including details of the Country Groups referred to in the requirements list.

INDIVIDUAL / JOINT HOLDERS

Individuals domiciled in Country Group A

- (1) Copy of Passport/Driver's Licence or other form of government issued identity card with photograph and signature included
- (2) 1 x copy of confirmation of address in investor's name dated within the last 3 months (utility bill, tax statement, bank statement or equivalent)
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) For all subscriptions of $\geq 50,000$ (EUR/USD/GBP/SGD): Description of the origin of the money subscribed into the relevant Fund, for example, savings from employment income, proceeds of sale, inheritance, company profits etc. Please complete 'Source of Funds' section on page 6 of the application form

Individuals domiciled in Country Group B

- (1) Certified copy of Passport/Driver's Licence or other form of government issued identity card with photograph and signature included
- (2) 1 x original or certified copy of confirmation of address in investor's name dated within the last 3 months (utility bill, tax statement, bank statement or equivalent)
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) For all subscriptions of $\geq 50,000$ (EUR/USD/GBP/SGD): Description of the origin of the money subscribed into the relevant Fund, for example, savings from employment income, proceeds of sale, inheritance, company profits etc. Please complete 'Source of Funds' section on page 6 of the application form

Individuals domiciled in all other countries

- (1) Certified copy of Passport/Driver's Licence or other form of government issued identity card with photograph and signature included
- (2) 2 x original or certified copy of confirmation of address in investor's name dated within the last 3 months (utility bill, tax statement, bank statement or equivalent)
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) For all subscriptions of $\geq 50,000$ (EUR/USD/GBP/SGD): Description of the origin of the money subscribed into the relevant Fund, for example, savings from employment income, proceeds of sale, inheritance, company profits etc. Please complete 'Source of Funds' section on page 6 of the application form

CORPORATE ENTITY*

Corporate Entity domiciled in Country Group A or B

- (1) Certified copy of Certificate of Incorporation and any Change of Name Certificate
- (2) Certified copy of Memorandum and Articles of Association, statute or equivalent constitutional document of the corporate entity
- (3) Description of the nature of business conducted
- (4) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (5) A certificate of incumbency or other list certified by the company secretary, registered agent or a director of the corporate entity, giving the names, dates of birth and country of residence of ALL directors. If the director is another corporate entity we will require the same information as above on its directors

- (6) A list of all authorised signatories certified by the company secretary or directors, samples of all signatures, details of any signing protocol
- (7) A list of all beneficial owners of 25%+ of the share capital, and the beneficial owners of the monies invested (if different), plus verification of ID and address (based on country group) for each individual person. An additional requirement as per point 4 of the Individual Person section applies to any beneficial owner of the money invested
- (8) Verification of ID and address (based on country group) for at least 2 directors, or 1 director and 1 authorised signatory, or 2 authorised signatories
- (9) If other legal entities own more than 25% each of the subscribing entity, the information as per point 1 or 2 and 7 of this section must be given for these entities

Corporate Entity domiciled in all other countries

- (1) Points 1-7 above
- (2) Verification of ID and address (based on country group) for at least 2 directors, and all authorised signatories
- (3) Original / certified copy of Certificate of Good Standing from relevant company registrar or most recent audited accounts
- (4) If other legal entities own more than 25% each of the subscribing entity, the information as per point 1 or 2 and 7 (Country Group A or B) must be given for these entities in addition to an original / certified copy of Certificate of Good Standing or most recent audited accounts for each entity (entities not based in Country Group A or B)

* Please contact the Administrator directly in relation to corporate entities with securities listed on a regulated market.

PARTNERSHIP or OTHER UNINCORPORATED BUSINESS

Partnership or other Unincorporated Business domiciled in Country Group A or B

- (1) Certified copy of Constitutional Document (e.g. Partnership Agreement / Operating Agreement or equivalent)
- (2) Description of the nature of business conducted
- (3) A letter confirming the name of General Partner / Managing Member / Chief Executive Officer, or all Directors giving the dates of birth and country of residence for all. If General Partner, Managing Member or Director is a corporate entity we will require a letter confirming the names, dates of birth and country of residence of all its directors
- (4) A list of all authorised signatories certified by General Partner / Managing Member / Chief Executive Officer or directors, samples of all signatures, details of any signing protocol
- (5) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (6) Verification of ID and address (based on country group) for General Partner / Managing Member / Chief Executive Officer / Director and at least 1 other authorised signatory (if any)
- (7) A list of all beneficial owners of 25%+ of the entity and beneficial owners of the monies invested (if different) plus Verification of ID and address (based on country group) for each individual person. An additional requirement as per point 4 of the Individual Person section applies to any beneficial owner of the money invested. If the beneficial owner is a corporate entity we will require information as detailed in point 1 or 2 and 7 of the Corporate Entity section above

Partnership or other Unincorporated Business domiciled in all other countries

- (1) Points 1 – 5 above
- (2) Verification of ID and address (based on country group) for General Partner / Managing Member / Chief Executive Officer / Director and all authorised signatories (if any)
- (3) If the beneficial owner is a corporate entity, point 1 or 2 and 7 of the corporate entity section (Country Group A or B) above, and an original / certified copy of Certificate of Good Standing or most recent audited accounts for each entity (entities not based in Country Group A or B)

TRUSTS

Trust domiciled in Country Group A

- (1) Copy of Trust Deed and any supplementary agreements thereto (if the Trust is a pension scheme approved by an

appropriate pension regulator, a proof of approval is required instead)

- (2) Written details on the purpose for which the Trust was established unless the Trust is an approved pension scheme as above
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) List of trustees and:
 - a) If the trustees are individual persons verification of ID and address (based on country group) for all
 - b) If the trustee is a corporate entity, the information as per 1 or 2 and 5 of the Corporate Entity section above plus verification of ID and address(based on country group) for at least 2 directors. If the Trust is an approved pension scheme / the trustee company is a regulated entity, personal information on directors will not be required – the list of directors' names will suffice
- (5) Verification of ID and address (based on country group) for settlor of the Trust and confirmation of the source of assets used to establish the Trust
- (6) Verification of ID and address (based on country group) for all beneficiaries and protector (if any). If a beneficiary is a legal entity, information as per 1 or 2 and 7 of the Corporate Entity section (Country Group A or B) must be given for this entity
- (7) A list of all authorised signatories certified by the Trustee(s), samples of all signatures, details of any signing protocol and verification of ID and address(based on country group) for all authorised signatories. (Personal information on all authorised signatories is not required if the Trust is a pension scheme approved by an appropriate pension regulator)

Trust domiciled in Country Group B

- (1) Certified copy of Trust Deed and any supplementary agreements thereto (if the Trust is a pension scheme approved by an appropriate pension regulator, a proof of approval is required instead)
- (2) Written details on the purpose for which the Trust was established unless the Trust is an approved pension scheme as above
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) List of trustees and:
 - a) If the trustees are individual persons verification of ID and address for (based on country group) for all
 - b) If the trustee is a corporate entity, the information as per 1 or 2 and 5 of the Corporate Entity section above plus verification of ID and address (based on country group) for at least 2 directors. If the Trust is an approved pension scheme / the trustee company is a regulated entity, personal information on directors will not be required – the list of directors' names will suffice
- (5) Verification of ID and address (based on country group) for settlor of the Trust and confirmation of the source of assets used to establish the Trust
- (6) Verification of ID and address for (based on country group) all beneficiaries and protector (if any). If a beneficiary is a legal entity, information as per 1 or 2 and 7 of the Corporate Entity section must be given for this entity
- (7) A list of all authorised signatories certified by the Trustee(s), samples of all signatures, details of any signing protocol and verification of ID and address(based on country group) for all authorised signatories (Personal information on all authorised signatories is not required if the Trust is a pension scheme approved by an appropriate pension regulator)

Trust domiciled in all other countries

- (1) Point 1 – 3 above (Country Group B)
- (2) List of trustees and:
 - a) If the trustees are individuals verification of ID and address (based on country group) for all
 - b) If the trustee is a corporate entity, the information as per 1 or 2 and 5 of the Corporate Entity section above plus verification of ID and address (based on country group) for at least 2 directors.(If the Trust is an approved pension scheme / the trustee company is a regulated entity, personal information on directors will not be required – the list of directors' names will suffice)
- (3) Verification of ID and address (based on country group) for settlor of the Trust and confirmation of the source of assets used to establish the Trust
- (4) Verification of ID and address (based on country group) for all beneficiaries and protector (if any). If a beneficiary is a legal entity, information as per 1 or 2 and 7 of the Corporate Entity section must be given for this entity in addition to an original / certified copy of Certificate of Good Standing or most recent audited accounts for each entity (entities not based in Country Group A or B)
- (5) A list of all authorised signatories certified by the Trustee(s), samples of all signatures, details of any signing protocol and verification of ID and address (based on country group) for all authorised signatories (Personal information on all authorised signatories is not required if the Trust is a pension scheme approved by an appropriate pension regulator)

FINANCIAL INSTITUTIONS

Financial Institution domiciled in Country Group A or B

- (1) Name of the relevant regulatory body
- (2) A list of all authorised signatories, samples of all signatures and details of any signing protocol
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) Confirmation from Investors domiciled in secrecy jurisdictions that any suspicious transactions will be reported to their regulator.

Financial Institution domiciled in all other countries

- (1) Point 1 – 3 above
- (2) The entity is also required to complete Appendix 2b or provide all the below confirmations:
 - Written confirmation that the entity is supervised / monitored by an appropriate regulator for its compliance with appropriate anti-money laundering and CFT legislation / regulations with regard to verifying the identity of underlying investors and beneficial owners where applicable
 - Details of the anti-money laundering and CFT legislation and regulations that the entity complies with
 - Acknowledgement that the Company in respect of the relevant Fund is placing reliance on the entity for its client due diligence purposes
 - Undertaking that the entity will provide the due diligence documentation / information retained by the entity concerning its client (s) and where applicable beneficial owners of the relevant Fund, as soon as practicable, upon request (any undertakings which are conditional to local laws will not be accepted)
- (4) List of directors of the entity
- (5) Confirmation of the ownership structure of the entity

REGULATED ENTITIES (Other than Financial Institutions)

Regulated Entities domiciled in Country Group A or B

- (1) Same details as per point 1 to 3 of the Financial Institution section above (Country Group A or B)
- (2) The entity is also required to complete Appendix 2b or provide all the below confirmations:
 - Written confirmation that the entity is supervised / monitored by an appropriate regulator for its compliance with appropriate anti-money laundering and CFT legislation / regulations with regard to verifying the identity of underlying investors and beneficial owners where applicable
 - Details of the anti-money laundering and CFT legislation and regulations that the entity complies with
 - Acknowledgement that the Company in respect of the relevant Fund is placing reliance on the entity for its client due diligence purposes
 - Undertaking that the entity will provide the due diligence documentation / information retained by the entity concerning its client (s) and where applicable beneficial owners of the relevant Fund, as soon as practicable, upon request (any undertakings which are conditional to local laws will not be accepted)

Note: If the above confirmations and/or Appendix 2b cannot be provided, the full Customer Due Diligence documentation on the entity and underlying beneficial owners investing into the relevant Fund will be required.

Regulated Entities domiciled in all other countries

- (1) Points 1 and 2 above
- (2) List of names, addresses and dates of births of the beneficial owners of 25%+ of the monies invested

NOMINEE COMPANY OWNED AND OPERATED BY A REGULATED FINANCIAL INSTITUTION

Nominee Company owned and operated by a regulated Financial Institution domiciled in Country Group A or B

- (1) Copy of Certificate of Incorporation and any Change of Name Certificate
- (2) List of directors' names
- (3) All details and confirmations as detailed in Appendix 2a

Nominee Company owned and operated by a regulated Financial Institution domiciled in all other countries

- (1) Points 1 – 2 above
- (2) The regulated Financial Institution is also required to complete Appendix 2b
- (3) Verification of ID and address (based on country group) for at least 2 directors
- (4) Names, addresses and dates of birth of the beneficial owners of 25%+ of the monies invested

OCCUPATIONAL PENSION SCHEMES (where contributions are made by employer/deductions from wages)**Occupational Pension Schemes domiciled in Country Group A or B**

- (1) Proof of approval by an appropriate Pensions Board / Tax
- (2) A list of all authorised signatories, samples of all signatures, details of any signing protocol
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) Copy of Constitutional/Formation Document (e.g. Trust Deed)

Occupational Pension Schemes domiciled in all other countries

- (1) Points 1 – 3 above
- (2) List of trustees / administrators / directors of the scheme
- (3) Certified copy of Constitutional/Formation Document

REGISTERED CHARITIES / FOUNDATIONS and OTHER NON-PROFIT ORGANISATIONS**Registered Charities / Foundations and other Non-Profit Organisations domiciled in Country Group A**

- (1) Copy of the relevant Revenue/Tax Authority approval or proof of registration status from the relevant Charities register or equivalent
- (2) Details on the nature/purpose of the Charity/Organisation
- (3) A list of all authorised signatories, samples of all signatures, details of any signing protocol
- (4) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (5) If the Charity is not registered with the relevant Charities register we will require the following:
 - a) List of names of Trustees/ Directors/ Governors/ Board members or equivalent
 - b) Verification of ID and address (based on country group) for 2 Trustees/ Directors/ Governors/ Board Members or equivalent or 1 Trustee/ Directors/ Governor/ Board Member and 1 authorised signatory (if any)
- (6) Copy of constitutional/formation document
- (7) List of beneficial owners of 25%+ of the share capital

Registered Charities / Foundations and other Non-Profit Organisations domiciled in Country Group B

- (1) Certified copy of the relevant Revenue/Tax Authority approval or proof of registration status from the relevant Charities register or equivalent
- (2) Details of the nature/purpose of the Charity/Organisation
- (3) A certified copy of a list of all authorised signatories, samples of all signatures, details of any signing protocol
- (4) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (5) If the Charity is not registered with the relevant Charities register we will require the following:
 - a) List of names of Trustees/ Directors/ Governors/ Board members or equivalent
 - b) Verification of ID and address (based on country group) for 2 Trustees/ Directors/ Governors/ Board Members or equivalent or 1 Trustee/ Directors/ Governor/ Board Member and 1 authorised signatory (if any)
- (6) Certified copy of constitutional/formation document
- (7) List of beneficial owners of 25%+ of the share capital

Registered Charities / Foundations and other Non-Profit Organisations domiciled in all other countries

- (1) Point 1 – 4 above
- (2) Certified copy of Constitutional/ Formation Document
- (3) List of names of Trustees/Directors/ Governors/ Board members or equivalent
- (4) Verification of ID and address (based on country group) for 2 Trustees/ Directors/ Governors/ Board Members or equivalent or 1 Trustee/ Directors/ Governor/ Board Member and 1 authorised signatory (if any)
- (5) Certified copy of most recent audited financial statements
- (6) List of beneficial owners of 25%+ of the share capital

COLLECTIVE INVESTMENT SCHEMES

Collective Investment Schemes domiciled in Country Group A or B

- (1) Certified copy of Prospectus/ Operating Memorandum of CIS
- (2) Certified copy of a list of all authorised signatories, samples of all signatures, details of any signing protocol
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) All details and confirmations as detailed in Appendix 2b

Collective Investment Schemes domiciled in all other countries

- (1) Certified copy of Prospectus/ Operating Memorandum of CIS
- (2) Certified copy of a list of all authorised signatories, samples of all signatures, details of any signing protocol
- (3) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (4) All details and confirmations as detailed in Appendix 2b
- (5) Names, dates of births and addresses of all beneficial owners of 25%+ of the CIS

PRIVATE SCHOOLS / COLLEGES / UNIVERSITIES

Private Schools / Colleges / Universities based in Country Group A or B

- (1) Copy of the registration status from the relevant register
- (2) List of Trustees/Directors/ administrators
- (3) A list of all authorised signatories, samples of all signatures, details of any signing protocol
- (4) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (5) Names, dates of births and addresses of all beneficial owners holding 25%+ of the assets
- (6) Confirmation of the ownership structure of the entity
- (7) Verification of ID and address (based on country group) for 2 Officials or equivalent or 1 Official and 1 authorised signatory (if any)

Private Schools / Colleges / Universities based in all other countries

- (1) Certified copy of the registration status from the relevant register
- (2) List of Trustees/Directors/ administrators
- (3) A certified list of all authorised signatories, samples of all signatures, details of any signing protocol
- (4) Details of the bank account from which the subscription money has been / will be remitted from, including a/c number and name, address (BIC / Swift and IBAN may be required). Note that the bank account must, in normal circumstances, be in the name of the registered investor
- (5) Names, dates of births and addresses of all beneficial owners holding 25%+ of the assets
- (6) Confirmation of the ownership structure of the entity
- (7) Verification of ID and address (based on country group) for 2 Officials or equivalent or 1 Official and 1 authorised signatory (if any)

IMPORTANT NOTES

COUNTRY GROUP A

Australia, Belgium, Canada, Cyprus, Denmark, Estonia, Finland, France, Germany, Guernsey, Hong Kong, Hungary, Iceland, Ireland, Isle of Man, Japan, Jersey, Malta, Netherlands, New Zealand, Norway, Portugal, Singapore, Slovenia, Spain, Sweden, Switzerland, United Kingdom, United States of America.

COUNTRY GROUP B

Austria, Bulgaria, Czech Republic, Italy, Korea, South, Latvia, Liechtenstein, Lithuania, Luxembourg, Netherland Antilles (incl Curacao, St. Maarten, Bonaire, St. Eustatius, Saba), Poland, Saint Pierre and Miquelon, Slovakia, South Africa.

Note: Additional documentation may be requested by the Administrator irrespective of the country in which the Applicant is domiciled. Where any change in circumstances occurs which causes any of the information provided in this form to be incorrect, please contact the Administrator immediately.

VERIFICATION OF ID AND ADDRESS:

Verification of ID and address should be consistent with those requirements outlined in the Individuals/Joint Holders section of Appendix 1.

CERTIFICATION STANDARDS

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 his own passport) is NOT permitted.

The following are generally accepted to certify documents:

- a notary public / solicitor, an accountant, a police officer, embassy staff, a member of the judiciary, a bank official, a suitably senior employee of another regulated financial institution or any regulated entity permitted to provide certification services.

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.

ONGOING MONITORING:

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 applicants signature.

FULL REDEMPTION OF SHARES

The investment relationship with the Company is deemed to be terminated upon the redemption of all available shares. The Administrator will require a new application form to be completed prior to any new investment in the Company.

APPENDIX 2a: AML LETTER (NOMINEE COMPANY WITH REGULATED PARENT ENTITY)

Link Fund Administrators (Ireland) Limited
1st Floor,
2 Grand Canal Square,
Grand Canal Harbour,
Dublin 2, Ireland

Date: ____/____/____

Investor Name:	
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Please tick box if this letter is to apply to all designations relating to the above mentioned Nominee Company

Regulated Parent Entity Name:	
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Dear Sir or Madam,

We confirm that:

(i)[Nominee Company Name] is a wholly owned subsidiary of[Regulated Parent Entity Name], an entity authorised and regulated in[Country Name] and is regulated by[Regulatory Body Name] under the[Relevant Law Name].

(ii) We comply with all Anti-Money Laundering ("AML") and Counter Terrorist Financing ("CTF") regulatory and legislative requirements in force in[Country Name] and are supervised / monitored for such compliance by the relevant regulatory/ supervisory authority.

(iii).....[Nominee Company Name] adheres to and complies with the AML policy of its parent entity.

(iv) We acknowledge that for the purpose of meeting its own customer due diligence obligations the Company is placing reliance on [Regulated Parent Entity Name] for the purposes of meeting the due diligence obligations which it is subject to under Irish law, and we agree to furnish you with the documentary evidence retained by us concerning our client(s) and where applicable beneficial owners, promptly upon request.

Swiss Entities Only

We confirm that:

We will report all suspicious transactions to the [Regulatory Body Name].

Yours sincerely,

[Authorised Signatory of Regulated Parent Entity]

APPENDIX 2b: AML LETTER (OTHER REGULATED ENTITIES)

Link Fund Administrators (Ireland) Limited
1st Floor,
2 Grand Canal Square,
Grand Canal Harbour,
Dublin 2, Ireland

Date: ___ / ___ / _____

Investor Name:

Please tick box if this letter is to apply to all designations relating to the above mentioned Company

Regulated Entity Name:

Dear Sir or Madam,

We confirm that:

(i) We,.....*[Regulated Entity Name]* are an entity authorised and regulated in.....*[Country Name]* by the.....
.....*[Regulatory Body Name]* under the*[Relevant Law Name]*.

(ii) We comply with all Anti-Money Laundering ("AML") and Counter Terrorist Financing ("CTF") regulatory and legislative requirements in force in*[Country Name]* and are supervised / monitored for such compliance by the relevant regulatory/ supervisory authority.

(iii) We conduct customer due diligence, in the form of the collection of appropriate documentary evidence and other relevant checks on all our clients and where applicable beneficial owners, in line with the requirements specified in the Third Money Laundering Directive or equivalent.

(iv) We comply with all requirements regarding the retention of customer due diligence and that all documents must be retained for at least ...years *[Insert number]* after the relationship between us and our client has ended.

(v) We maintain processes for screening of all clients and where applicable beneficial owners against EU sanction lists and Politically Exposed Persons ("PEP") lists. If a client / beneficial owner is identified as a Politically Exposed Persons enhanced due diligence will be carried out.

(vi) We will inform you if an underlying client / beneficial owner (where applicable) invested in the Fund is identified as a PEP or a sanctioned entity.

(vii) If we believe that a client, beneficial owner and / or a transaction would be deemed suspicious we report such suspicion to the appropriate competent authorities, as obliged by the requirements.

(viii) We acknowledge that the Company is placing reliance on
[Regulated Entity Name] for the purposes of meeting the due diligence obligations which it is subject to under Irish law, and we agree to furnish you with the documentary evidence retained by us concerning our client(s) and where applicable beneficial owners, promptly upon request.

Yours sincerely,

[Authorised Signatory of Regulated Entity]

APPENDIX 3: CUSTOMER INFORMATION NOTICE – COMMON REPORTING STANDARD

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

The Company 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 Company may be legally obliged to share this information and other financial information with respect to an Applicant’s interests in the Company 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 Company to the Irish Revenue Commissioners in respect of each Reportable Account maintained by the Company;

- 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 Company) may adopt the “wider approach” for CRS. This allows the Company to collect data relating to the country of residence and the tax identification number from all non-Irish resident Applicants.

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

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

APPENDIX 4: LIST OF AVAILABLE SUB-FUNDS & CLASSES

OPTIMAL MULTI ASSET BALANCED FUND	
Class A GBP	IE00BRJL4C27
Class C USD	IE00BRJL4D34
Class D SGD	IE00BRJL4F57
Class F EUR	IE00BRJL4G64
Class O GBP	IE00BRJL4H71
OPTIMAL MULTI ASSET DEFENSIVE FUND	
Class A GBP	IE00BRJL4K01
Class C USD	IE00BRJL4L18
Class D SGD	IE00BRJL4M25
Class F EUR	IE00BRJL4N32
Class O GBP	IE00BRJL4P55
OPTIMAL MULTI ASSET OPPORTUNITIES FUND	
Class A GBP	IE00BRJL4X30
Class C USD	IE00BRJL4R79
Class D SGD	IE00BRJL4S86
Class F EUR	IE00BRJL4T93
OPTIMAL DFM CAUTIOUS GBP FUND	
Class A GBP	IE00BFWCY062
Class B GBP	IE00BFWCY179
Class D SGD	IE00BFWCY286
Class E GBP	IE00BFWCY393
Class F EUR	IE00BFWCY401
Class R GBP	IE00BF19CC62
Class Z GBP	IE00BFWCY518
OPTIMAL DFM CAUTIOUS USD FUND	
Class A USD	IE00BFWCW462
Class B USD	IE00BFWCW579
Class D SGD	IE00BFWCW686
Class E USD	IE00BFWCW793
Class F EUR	IE00BFWCWV31
Class R USD	IE00BYX2KX39
Class Z USD	IE00BFWCW801
OPTIMAL DFM MODERATE GBP FUND	
Class A GBP	IE00BFWCXT83
Class B GBP	IE00BFWCXV06
Class D SGD	IE00BFWCXW13
Class E GBP	IE00BFWCXX20
Class F EUR	IE00BFWCXY37
Class R GBP	IE00BF19CG01
Class Z GBP	IE00BFWCXZ44
OPTIMAL DFM MODERATE USD FUND	
Class A USD	IE00BFNSQ741
Class B USD	IE00BFNSQ857
Class D SGD	IE00BFNSQ964
Class E USD	IE00BFNSQB85
Class F EUR	IE00BFNSQC92
Class R USD	IE00BYX2KW22
Class Z USD	IE00BFNSQD00
OPTIMAL DFM GROWTH GBP FUND	
Class A GBP	IE00BFWCWW48
Class B GBP	IE00BFWCWX54
Class D SGD	IE00BFWCWY61
Class E GBP	IE00BFWCWZ78
Class F EUR	IE00BFWCX098
Class R GBP	IE00BF19CB55
Class Z GBP	IE00BFWCX106

OPTIMAL DFM GROWTH USD FUND	
Class A USD	IE00BFWCX576
Class B USD	IE00BFWCX213
Class D SGD	IE00BFWCX320
Class E USD	IE00BFWCX437
Class F EUR	IE00BFWCX544
Class R USD	IE00BYX2KV15
Class Z USD	IE00BFWCX650