



Global Evolution

FUNDS

Account Opening Form

If you are a private or institutional investor, please proceed to page 01 (click here) to complete the account opening form.

If you are a financial intermediary, please proceed to page 33 (click here) to complete the account opening form.

Once completed, this Account Opening Form should be sent to:

The Bank of New York Mellon SA/NV, Luxembourg Branch
Vertigo Building – Polaris
2-4 rue Eugène Ruppert
L- 2453 Luxembourg
Grand Duchy of Luxembourg
Tel.: + 352 24 52 57 08
Fax: + 352 24 52 42 10

This Account Opening Form should be read in conjunction with the latest prospectus (the “**Prospectus**”), the latest relevant Packed Retail and Insurance Product Key Information Document (the “**PRIIPS KID**”) and the latest financial reports of Global Evolution Funds, SICAV which may be obtained free of charge upon request during normal office hours at the registered office of the Fund and are available on the Global Evolution Funds website: <https://www.globalevolutionfunds.com>

All terms not defined herein shall have the meaning given to them in the Prospectus.



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Private and Institutional Investors

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All terms not defined herein shall have the meaning given to them in the Prospectus.

Purpose of the form:

This Account Opening Form is not intended for Financial Intermediaries.

A Financial Intermediary is defined as being an entity that invests assets on behalf of another entity or person; the financial intermediary would not be the beneficial owner of the invested assets and it is not the end investors.

If you are opening an account to invest non-proprietary assets and on the behalf of another entity or person, then please use our “Financial Intermediary” Account Opening Form instead.

If you have any questions, please feel free to contact us at Tel.: + 352 24 56 45 or by email: LUXMB-TAcontrol@bnymellon.com.

I (We) already own shares in the Fund.

Yes. Please indicate your account identification number: _____

No. I (We) would like to open a new account

1 REGISTRATION AND MAILING ADDRESS (PLEASE PRINT)

IMPORTANT INFORMATION: Luxembourg laws and regulations require that we obtain the documents as indicated in the notes section prior to opening the account.

To be completed by private investors

<input type="checkbox"/> 1st Holder	<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs.	Profession
If you hold or have any political / public function, or if you are an immediate relative of a person that holds or has held any political / public function, please tick the box. <input type="checkbox"/>		
First Name(s)		Surname
Date of birth (DD/MM/YYYY)		Place of birth (town and country)
Nationality(ies)		Passport / ID Number
Issued at (country)		Expiration date
Tax ID Number OR Certificate of Tax Residence		Country of taxation
For Luxembourg tax domiciled individuals only: Luxembourg identification number (Social Security Number)		
Current Residential Address (Number and Street, City, Town, State, Province or County)		
Postcode		Country
Mailing Address (if different from above):		
Postcode		Country
Phone	Fax	Contact E-Mail
Source of Wealth or Source of funds invested: (Please select the applicable category. Further supporting documentation may be requested if deemed necessary to verify the below information.)		
• Salary <input type="checkbox"/>	• Gift <input type="checkbox"/>	• Sale of Business <input type="checkbox"/>
• Savings <input type="checkbox"/>	• Pension <input type="checkbox"/>	• Investment Income <input type="checkbox"/>
• Sale of Assets (please specify below) <input type="checkbox"/>	• Inheritance <input type="checkbox"/>	• Others (please specify below) <input type="checkbox"/>
Additional information:		
Proposed Investment amount		
Currency:.....		
Expected frequency of trading & duration of the business relationship		

<input type="checkbox"/> 2nd Holder	<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs.	Profession
If you hold or have any political / public function, or if you are an immediate relative of a person that holds or has held any political		

/ public function, please tick the box. <input type="checkbox"/>		
First Name(s)	Surname	
Date of birth (DD/MM/YYYY)	Place of birth (town and country)	
Passport / ID Number	Citizenship	
Issued at (country)	Expiration date	
Tax ID Number OR Certificate of Tax Residence	Country of taxation	
For Luxembourg tax domiciled individuals only: Luxembourg identification number (Social Security Number)		
Current Residential Address (Number and Street, City, Town, State, Province or County) Registered Address		
Postcode	Country	
Mailing Address (if different from above): Correspondence Address (if applicable)		
Postcode	Country	
Phone	Fax	Contact E-Mail
Source of Wealth or Source of funds invested: (Please select the applicable category. Further supporting documentation may be requested if deemed necessary to verify the below information.)		
• Salary <input type="checkbox"/>	• Gift <input type="checkbox"/>	• Sale of Business <input type="checkbox"/>
• Savings <input type="checkbox"/>	• Pension <input type="checkbox"/>	• Investment Income <input type="checkbox"/>
• Sale of Assets (please specify below) <input type="checkbox"/>	• Inheritance <input type="checkbox"/>	• Others (please specify below) <input type="checkbox"/>
Additional information:		
Proposed Investment amount		
Currency		
Expected frequency of trading & duration of the business relationship		

FATCA and CRS self-certification for Private Investors:

Please complete Appendix 1 “Individual Self – Certification for FATCA and CRS”	<input type="checkbox"/> has been completed <input type="checkbox"/> has not been completed
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To be completed by institutional Investors (Entities)

Name (the “Entity”)	
Contact person / department	
Country of Incorporation or Organisation	
Current Registered Address (Number and Street)	
Postcode and City	Country
Mailing Address (if different from above):	
Postcode and City	Country
Contact E-Mail	Company Registration Number
Telephone	Fax
Country of Taxation	Tax Identification Number (TIN)
Date of Incorporation (if applicable)	
Entity’s Company register Number	Legal Entity Identification (LEI) Code
Global Intermediary Identification Number (GIIN) Code	LEI Next Renewal Date

<p>Source of Wealth or Source of funds invested (Please select the applicable category. Further supporting documentation may be requested if deemed necessary to verify the below information.)</p>		
<ul style="list-style-type: none"> • Revenue from the Business activities <input type="checkbox"/> 	<ul style="list-style-type: none"> • Government earning <input type="checkbox"/> 	<ul style="list-style-type: none"> • Sale of Business <input type="checkbox"/>
<ul style="list-style-type: none"> • Company sale <input type="checkbox"/> 	<ul style="list-style-type: none"> • Investment Income <input type="checkbox"/> 	
<ul style="list-style-type: none"> • Sale of Assets <input type="checkbox"/> (please specify below) 	<ul style="list-style-type: none"> • Others <input type="checkbox"/> (please specify below) 	
Additional information		
Intended Nature and Purpose of the business relationship		
Proposed Investment amount		
Currency		
Expected frequency of trading & duration of the business relationship		

Control and Ownership:

A) Natural persons owning or controlling, directly or indirectly, 25% or more of the shares or voting rights:

	Person 1	Person 2
First Name(s)		
Last Name(s)		
Birth Date		
Place of Birth (City)		
Country of Birth		
Country of Residence		
Nationality (All nationalities if more than one)		
The official national identification number		

B) In case there is no natural person who owns more than 25% of shares / voting rights, as a minimum all controlling persons (e.g. Senior managing officials / directors) should be listed in the below table:

	Person 1	Person 2
First Name(s)		
Last Name(s)		
Birth Date		
Place of Birth (City)		
Country of Birth		
Country of Residence		
Nationality (All nationalities if more than one)		
The official national identification number		

FATCA and CRS self-certification for Entity:

Please complete Appendix 2 “Entity Self – Certification for FATCA and CRS”	<input type="checkbox"/> has been completed <input type="checkbox"/> has not been completed
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2 SUB-FUNDS SELECTION

Please indicate the amount of your investment for the sub-fund(s) (the “Sub-Fund(s)”) of the Fund below. There are minimum investment and minimum holding amounts for each class of shares of the Sub-Funds. Please refer to the Prospectus for the minimum investment amounts, the minimum holding amounts and any possible restrictions and fees.

Sub-Fund	Share class	Currency	ISIN	Please tick the box to confirm that you have read and understood the pre-contractual documents* prior to the investment decision <input type="checkbox"/>
Investment amount				Share amount

Sub-Fund	Share class	Currency	ISIN	Please tick the box to confirm that you have read and understood the pre-contractual documents* prior to the investment decision <input type="checkbox"/>
Investment amount				Share amount

Sub-Fund	Share class	Currency	ISIN	Please tick the box to confirm that you have read and understood the pre-contractual documents* prior to the investment decision <input type="checkbox"/>
Investment amount				Share amount

Sub-Fund	Share class	Currency	ISIN	Please tick the box to confirm that you have read and understood the pre-contractual documents* prior to the investment decision <input type="checkbox"/>
Investment amount				Share amount

Please note that the account will not be opened if you have not confirmed that you have read and understood the PRIIPs KID prior to the investment decision.

2. a. DIVIDEND DISTRIBUTING SHARE CLASSES

If you are selecting a Dividend Distributing share class, please provide instruction for receiving dividend proceeds (if declared).

Dividends, if declared:

- a). We elect the dividend proceeds to be reinvested automatically in additional shares of the same class of the relevant sub-funds.
- b). We elect dividend proceeds are paid out. If dividend payments are requested, they will be credited directly to the bank account that has been indicated in this Account Opening Form.

* The pre-contractual documents are: The prospectus, the share class related Packed Retail and Insurance Product Key Information Document and the latest annual and semi-annual reports.

3 PAYMENT INSTRUCTIONS

You must pay for your shares in the reference currency of the relevant class of shares indicated in the “Sub-Funds Selection” section above. Please pay from an account in your own name and by telegraphic transfer, without charge for the beneficiary.

For US dollars	For Euro
Pay to: IRVTUS3N In favor of: IRVTBEBB a/c 8900285451 For Credit to: 6396648400 GEF SICAV SBS AND REDS	Pay to: IRVTBEBB (BNYM SA/NV Brussels) In favor of: IRVTLULX For Credit to: 6396649780 GEF SICAV SBS AND REDS (or IBAN LU953400226396649780)
For GBP	For SEK
Pay to: IRVTGB2X (Sort Code 70-02-25) In favor of: IRVTBEBB For Credit to: 6396648260 GEF SICAV SBS AND REDS	Pay to: ESSESESS In favor of: IRVTBEBB a/c 5201 85 157 56 For credit to: 6396647520 GEF SICAV SBS AND REDS
For CHF	For AUD
Pay to: UBSWCHZH80A In favor of: IRVTBEBB a/c 02300000057165050000Z For credit to: 6396647560 GEF SICAV SBS AND RED	Pay to: HKBAAU2S In favor of: IRVTBEBB a/c 011-550597-041 For credit to: 6396640360 GEF SICAV SBS AND REDS
For JPY	
Pay to: BOTKJPJT In favor of: IRVTBEBB a/c 653-0431656 For credit to: 6396643920 GEF SICAV SBS AND REDS	

Debiting the account of	Name	Please give your name and account number with your bank	
	A/C Number		
Date		Settlement date for your deal	
The sum of	Currency	Amount	State currency and amount you want to invest
Pay to	Name	Give the name and account number of the correspondent bank listed above for the currency in which you want to invest	
	A/C Number		
	Currency		
For the account		Give the account name of the appropriate bank	
Bank		Give the name of the bank	
Reference	(sub-fund name)	Sub-fund name and your name	
Signatures		All joint holders must sign	

Please specify the details of your bank account below. All redemptions will be made by bank transfer to your account. Please, note that third party payments will not be executed!

Bank	BIC / SWIFT code
Address	Postcode and City
IBAN / Account no.	Reference
Account Name	

4 FACSIMILE INDEMNITY

We will not give instructions to The Bank of New York Mellon SA/NV, Luxembourg Branch by facsimile.

We will give instructions to The Bank of New York Mellon SA/NV, Luxembourg Branch by facsimile.

This indemnity relates to holdings of shares of the Fund in accounts in its name or in respect to which the investor is authorised to give instructions.

The investor wants to have the flexibility to give instructions to the Registrar and Transfer Agent by facsimile. The investor acknowledges that facsimile transmission is not a secure form of communication and gives rise to higher risks of manipulation or tempted fraud. Facsimiles may also be of poor quality and thus unclear.

Therefore, in consideration of the Registrar and Transfer Agent’s agreement, at the investor’s request, to act upon receipt of facsimile instructions with respect to such accounts:

- (a) until the Registrar and Transfer Agent receives written notice to the contrary, the investor authorises the Registrar and Transfer Agent to act upon such instructions without any reference to or further authority from the investor and without enquiry whatsoever, provided that such instructions are or are seen to be given by the investor or by persons who have been notified to the Registrar and Transfer Agent for the purpose in the manner agreed between the investor and the Registrar and Transfer Agent; and
- (b) the investor agrees to keep the Registrar and Transfer Agent and the Fund indemnified from and against all liabilities, losses, costs, actions, proceedings, claims and demands which may be incurred by or brought or made against the Registrar and Transfer Agent or the Fund arising directly or indirectly from you having acted upon such instructions in the circumstances referred to in (a) above. If this indemnity is given by more than one holder, it will be joint and several.
- (c) This indemnity is given for the benefit of the Fund and the Registrar and Transfer Agent. The indemnity is governed by and shall be interpreted in accordance with Luxembourg law. The courts of the Grand Duchy of Luxembourg will have exclusive jurisdiction of all disputes arising from this indemnity.

5 INSTITUTIONAL INVESTOR QUALITY

The Undersigned declares that it is an institutional investor as this term is understood pursuant to the Luxembourg laws and regulations.

Please tick off the appropriate boxes below to identify the type of institutional investor.

- 1. Institutional investors *stricto sensu*, such as banks and other professionals of the financial sector, insurance and reinsurance companies, social security institutions and pension funds, industrial, commercial and financial group companies, all subscribing on their own behalf, and the structures which such institutional investors put into place for the management of their own assets.
- 2. Collective investment undertakings established in Luxembourg or abroad, even if its investors may not be regarded as being institutional investors.
- 3. Holding companies or similar entities, whether Luxembourg-based or not, whose shareholders are institutional investors as described in the foregoing paragraphs.
- 4. Territorial administrative bodies (e.g. regions, provinces, cantons, communes, municipalities), in so far as these invest their own funds.

In addition, the following types of investors could eventually qualify as institutional investors:

- 5. A holding company or company of similar nature, established in Luxembourg or abroad, even if its own shareholders are not institutional investors. It is however required that it is a holding company, or similar company, which has a real substance, and a proper structure and activity in the sense that it holds important financial interests; and
- 6. A “family” type holding company or company of similar nature, established in Luxembourg or abroad, even if its own shareholders are not institutional investors. It is however required that it is a holding company, or similar company, by which a family or a branch of a family holds important financial interests.

6 DECLARATIONS

If the Shareholder(s) is/are (an) institutional investor(s) as defined under section 6 item 1 and is acting on its own behalf:

Please tick the box to confirm that you will make yourself aware of the latest available PRIIPs KID of the various Sub-Funds/Share Classes of the Fund which are available on <http://www.globalevolutionfunds.com/index.php/library> prior to any further investments.

Declaration

- I am/We are not a US Person as such term is defined in Rule 902 of Regulation S promulgated under the US Securities Act of 1933, as amended (the “Securities Act”).
- I/We confirm that the requested and appropriate documentation will be provided to allow the Fund to conduct the necessary FATCA and CRS clarification. In the event that I/We don’t provide requested documentation within 90 calendar days, I/We acknowledge that the Fund in its discretion may redeem our shares and close the account.
- I/We certify that (1) neither I/we have, nor any of my/our beneficial owner directly or indirectly holding the units or shares in the Fund has, any “substantial United States owners” as defined in Section 1473(2) of the Code (applying the special rule of Section 1473(2)(B) of the Code applicable to investment vehicles including the Fund) and (2) no “United States person” as defined in Section 7701(a)(30) of the Code (other than a “specified United States person” within the meaning of Section 1473(3) of the Code) owns, directly or indirectly, any interest in me/us or any beneficial owner of the units or shares in the Fund.
- I/We acknowledge, as a person that is not a United States person (within the meaning of the Code), that I/we could be subject to United States withholding tax on a portion of my/our distributive share of the Fund’s US source income (if any).
- I/We agree to provide a duly executed IRS Form W-8BEN, IRS Form W-8BEN-e or IRS Form W-8IMY, if requested, available at www.irs.gov. I/We agree to notify the Fund, the Management Company or their respective authorized agents in the event any information provided therein or any other form provided, such as the FATCA and CRS Self-Certification forms, becomes inaccurate and to update or replace such form in accordance with its terms or subsequent amendments. I/We hereby further agree to supply the Fund and the Management Company or their respective authorized agents with such other facts as from time to time are deemed necessary or desirable including in order to avoid the loss of a contemplated tax benefit to the Fund or any of its respective shareholders.
- I/We agree to promptly provide, and periodically update, at any times requested by the Fund the Management Company or their respective authorized agents, any information (or verification thereof) the Fund the Management Company or their respective authorized agents deem necessary to comply with any requirement imposed by FATCA, CRS, or any other Tax Reporting Regime, in order to reduce or eliminate withholding taxes under FATCA and avoid taxes or penalties pursuant to any Tax Reporting Regime. I/We acknowledge and agree that any tax withheld pursuant to FATCA from any payment received by the Fund or any person in which the Fund holds, directly or indirectly, any interest or any fine or penalty due to non-compliance with any Tax Reporting Regime caused by a shareholder, shall be treated as attributable to the shareholders whose non-compliance or delay with any request by the Fund, the Management Company or their respective authorized agents for such information, certification or documentation resulted in the levy or imposition of such fine, penalty or withholding (which, at the Fund’s or the Management Company’s or the respective authorized agents’ discretion, may be collected from proceeds otherwise payable to such shareholders) to the greatest extent possible prior to the attribution of any portion of such fine or penalty or FATCA withholding to any other shareholders. I/We further understand and agree that the Fund, the Management Company or their respective authorized agents, including any of their employees, officers, directors and agents, may disclose and report any information they deem necessary to comply with any Tax Reporting Regime to any regulatory authority and/or any third party entitled thereto by law or regulation (whether statutory or not).

For the purposes of this account opening form, “**Tax Reporting Regime**” means (i) legislation known as the U.S. Foreign Account Tax Compliance Act, Sections 1471 through 1474 of the Code and the Regulations thereunder (whether proposed, temporary or final), including the Luxembourg law of 24 July 2015, as amended, (“FATCA Law”) implementing in Luxembourg domestic law the Model 1 intergovernmental agreement (“Luxembourg IGA”) and memorandum of understanding concluded on 28 March 2014 between the United States of America and the Grand Duchy of Luxembourg (“FATCA”) (ii) the Common Reporting Standard issued by the Organisation for Economic Cooperation and Development, including the Luxembourg law of 18 December 2015 (“CRS Law”) on automatic exchange of financial account information in the field of taxation, as amended, implementing Council Directive 2014/107/EU on administrative cooperation in the field of direct taxation (“CRS”) (iii) any similar automatic exchange of financial, account or tax information agreements or arrangements, such as the European Council Directive (EU) 2018/822 amending Directive 2011/16/EU on mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements, including its Luxembourg implementation with the law of 25 March 2020, as amended, (“DAC6”) and (iv) in each case, including any subsequent amendments, and administrative guidance promulgated thereunder (or which may be promulgated in the future), any applicable intergovernmental agreement and related statutes, regulations or rules, and other guidance thereunder, any governmental authority pursuant to the foregoing authorities and any agreement entered into by or with respect to the foregoing.

- All joint applications must sign in the same order as above. For corporations, an authorized official must sign the form.
- I/We consent to The Bank of New York Mellon SA/NV, Luxembourg Branch and any relevant paying agent processing this account opening and any further requests from me/us for the purchase, sale or switching of shares.
- I/We confirm that I am / we are over 18 years of age and that I/we have fully read and understood this application.
- I/We confirm that the information I/we have provided is correct.

The undersigned declares that it is aware that:

- Account opening forms must be received by the Registrar and Transfer Agent on the date and time specified for each Sub-Fund in the relevant appendix of the Prospectus.
- The Fund and/or the Registrar and Transfer Agent may reject at its/their sole discretion and for any reason any application for subscription of shares in whole or in part.
- This Account Opening Form will be legally binding only when it is signed by the undersigned, and the subscription is accepted by the Fund and/or the Registrar and Transfer Agent.
- Correspondence will be sent to the registered address unless a correspondence address has been specified.

The undersigned further declares that:

- The execution of this account opening and acceptance of the investor’s subscription do not and will not violate any law, regulation, ordinance, charter, by-law, article of association or rule applicable to the investor or any agreement by which the investor is bound or by which any of its assets are affected.
- It has received and reviewed the Prospectus of the Fund and the latest Packed Retail and Insurance Product Key Information Document of the relevant share class (and, where relevant, financial reports and any other documents required under any applicable laws or regulations), which it accepts in full, and it understands and considers that it can bear the risks.
- It has been given the opportunity to ask questions of, and receive answers from, the Fund and/or its duly appointed agents with respect to the activities and affairs to be conducted by the Fund, the terms and conditions of the offering of the Fund’s shares and other matters pertaining to an investment in the Fund and to evaluate the merits and risks of an investment in the Fund and make an investment decision in relation thereto.
- It has relied upon its own independent tax, investment and legal advice.
- Investors are informed that personal data given on the account opening form or otherwise in connection with an application to subscribe for shares and details of its shareholding may be disclosed to the Entities, as defined in Section ”7 NOTES”, sub-section Personal data/confidentiality, the Financial Adviser of the Investor, if the Investor has given consent to provide such information and any other companies affiliated with the Financial Adviser

7 NOTES

Identification

Certified copies of the following documents are to be added to this Account Opening Form:

- For private Investors: Copy of your Identity Card, TIN (Tax Identification Number) and proof of residence (e.g. a utility bill such as electricity, water, telephone bill or a tax statement). Please note a mobile phone bill or bank statement will not be accepted as proof of residence. In absence of the TIN please provide a copy of your passport. For all entities: If you are regulated by an official governmental body, please provide us with the evidence of regulation via a webpage of the Supervisory Authority, or equivalent official evidence of registration under the relevant law governing your type of entity and the list of authorized signatories with specimen signatures (certified by 2 persons who are on the list)
- For corporate entities: The list of documentation for corporate entities may depend on whether the entity is listed and regulated, and will also depend on its location. The Fund, the Registrar and the Transfer Agent can be contacted for an updated list of required documents. As a general rule, the following will be required:
 - (a) A copy of the memorandum and articles of incorporation,
 - (b) Evidence of registration e.g. extract of commercial register or copy of the certificate of Incorporation
 - (c) The list of directors,
 - (d) The list of authorized signatories with specimen signatures, (certified by 2 persons who are on the list),
 - (e) Copy of the passport or Identification card for all the directors and proof of their home address,
 - (f) A copy of most recent financial statements (audited),
 - (g) Copy of the passport or identification card for all signatories operating the account (see point 6),
 - (h) List of all shareholders and beneficiaries,
 - (i) Copy of passport or identification documents of shareholders and beneficial owners holding more than 25% of the share capital of the Company,
Audited Annual report or equivalent to assess the source of wealth.
- For trusts: (I) a copy of the trust agreement, (II) the list of trustees, (III) the list of beneficiaries (if available), and (IV) a certified copy of the passport or identification card for all the trustees and proof of home address of these trustees.
- For partnerships: (I) a copy of the partnership agreement, (II) the list of partners, (III) a copy of most recent financial statements (if available), and (IV) a certified copy of the passport or identification card for all the partners and proof of home address of these partners.

The list above is not exhaustive and can be changed from time to time as required by Luxembourg laws and regulations (see below “Protection against Money Laundering”).

The copies have to be certified by an embassy, consulate, independent public notary, accountant, a qualified lawyer who’s a member of the National Legal Association provided membership/license can be verified on the appropriate professional register or by an authorized employee of a regulated financial institution located in an FATF or OECD country or whose headquarters are based in an FATF or OECD country.

The certifying body must be independent and the certified documentation must be valid.

The Fund and the Registrar and Transfer Agent reserve the right to ask for additional identification documents.

Pursuant to applicable Luxembourg laws to combat drug trafficking and money laundering, the Registrar and Transfer Agent of the Fund may demand from you details concerning the financial institutions from which the transfer of payment is to be made. If such financial institution is not based in a Financial Action Task Force / Groupe d’Action Financière (the “FATF/GAFI”) country, the Registrar and Transfer Agent of the Fund may also ask you for documents (duly certified by the local authorities of the country of residence) verifying identification.

Shares will not be issued until the Registrar and Transfer Agent have received and are satisfied with all the details and requested necessary documents to verify the identity of the applicant. Failure to provide such documentation or information will result in a delay of the subscription process.

Personal data / confidentiality

Pursuant to laws and regulations protecting personal data in Luxembourg, including the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (GDPR), any personal data that investors furnish in connection with an investment in the Fund may be processed by the Fund and the Management Company, acting as data controller, as well as its various service providers, mainly the Investment Manager(s), the Financial Adviser, the Custodian, the Registrar and Transfer Agent, the Domiciliary, the Paying Agent (each as defined in the Prospectus) and their affiliates and agents (together hereafter the “**Entities**”) acting as data processors.

Personal data may be processed by the Fund as well as these Entities for the purposes of carrying out their services as further described in the Prospectus, developing and processing the business relationship with the Shareholders, and to comply with legal or regulatory obligations including, but not limited to, legal obligations under applicable company law, anti-money laundering law and tax laws such as but not limited to any Tax Reporting Regime or similar laws and regulations. Investor’s personal data will not be used for marketing purposes.

Investors' personal data shall be disclosed to third parties where necessary for legitimate business interests only. This may include disclosure to third parties such as governmental or regulatory bodies including tax authorities, auditors and accountants in Luxembourg as well as in other jurisdictions. Agents of the Entities may include investment managers, administrative agents, investment advisers, financial advisers, paying agents and subscription and redemption agents, distributors as well as permanent representatives in places of registration and any other agents of the Entities who may process the personal data for the purpose of carrying out their services and complying with legal obligations as described above.

By signing this Account Opening Form, subscribing and/or holding Shares, investors expressly consent to the aforementioned processing of their personal data and in particular, to the disclosure of such data to, and the processing of such data by the parties referred to above, including parties situated in countries outside of the European Union (EU)/ European Economic Area (EEA) which may not offer a similar level of protection as Luxembourg data protection law. Investors further acknowledge that the transfer of their personal data to these parties may transit via and/or may be processed by parties in countries which may not have data protection requirements that are deemed equivalent to those in the EU/EEA. When Investors’ personal data is transferred (including in the case of remote access) to a country outside the EU/EEA that is not subject to an adequacy decision, appropriate safeguards in accordance with applicable laws and regulations protecting personal data are put in place, such as standard contractual clauses adopted and approved by the European Commission. An agreement for transfers of personal data is entered into by the Fund and its subsidiaries that share and process personal data. Where Entities process personal data outside the EU/EEA in the course of providing services to the Fund and/or the Management Company, a written agreement with them will include appropriate measures, usually in the form of standard contractual clauses.

Investors acknowledge that while the Fund [and the Entities] have taken reasonable measures to ensure confidentiality of the data transmitted within each of the entities concerned, due to the fact that the information is transferred electronically and made available outside of Luxembourg, the same level of confidentiality and the same level of protection in relation to data protection regulation as currently in force in Luxembourg may not be guaranteed while the information is kept abroad.

The Fund undertakes to implement appropriate technical and organizational measures to ensure the security of the personal data. This includes protecting the data against a breach of security leading to accidental or unlawful destruction, loss, alteration, unauthorized disclosure, or access to the data. In assessing the appropriate level of security, the Fund takes due account of the state of the art, the costs of implementation, the nature, scope, context and purposes of processing and the risks involved for Investors.

Investors expressly recognize that the Fund and the Entities will accept no liability with respect to any unauthorized third party receiving knowledge of or having access to such personal data, except in the case of proven gross negligence or serious misconduct by the Fund and the Entities or any of their employees or officers.

The personal data shall not be held for longer than necessary with regard to the purpose of the data processing subject always to applicable legal minimum retention periods. In relation to any personal data used to comply with anti-money laundering, anti-terrorism financing, tax, audit or similar data retention requirements, such personal data shall not be stored longer than required under the specific retention requirement. In relation to Investors’ personal data used to perform any contractual rights or obligations with Investors, personal data is retained as long as the contract remains in force and until the contractual obligations are completely fulfilled. Investors’ personal data may also be stored as long as necessary in order to respond to any complaints from Investors and to protect the Funds’ interests if there is a prospect of litigation.

Investors acknowledge that it has a right of access and of rectification of its personal data in cases where such data is incorrect or incomplete. In certain cases, Investors may also have a right to data portability, to request the erasure of their data, to restrict processing or to object to data processing. Requests shall be addressed to the Data Protection Officer (DPO) at legal@globalevolution.com. Requests will be dealt with by the DPO and will be responded to within 1 month at the latest, starting from the moment of requester’s identity confirmation. The time limit may be extended by a further 2 months under certain conditions.

If not satisfied with the response, Investors also have the right to lodge a complaint at any time with a competent supervisory authority for data protection issues depending, for example, on the place of their habitual residence or on the place where they believe infringement may have happened.

Investors authorise The Bank of New York Mellon SA/NV, Luxembourg Branch (the “**Administrator**”) to use the AML/KYC documentation that has been already provided for previous/current account openings in their name for other accounts the Administrator may be opening in other funds where The Bank of New York Mellon SA/NV, Luxembourg branch is acting as administrator. Such use will be under the sole responsibility of the Administrator.

Information relation to subscriptions made in the U.K.

If the shareholder(s) is/are subscribing for the Shares to an offer in the U.K., he/they hereby acknowledges that according the current applicable Supplement to the Prospectus of the pursuant Fund the respective sub funds and share classes are registered at the FCA (Financial Conduct Authority) for sales and distribution in the U.K. The shareholder(s) acknowledges that the subscribed to share class of Global Evolution Funds of the respective sub funds may not be registered at HMRC for the Reporting Funds Status.

Tax reporting

In addition to the requirements set forth in the Prospectus, the Articles of Incorporation or the Account Opening Form, each investor must satisfy the following conditions: (a) It is not a “US Person” within the meaning of the Regulation S of the Securities Act; (b) it is not a “Specified US Person” within the meaning of FACTA, Luxembourg IGA and FATCA Law; (c) it is a “non-US Person” within the meaning of the Commodity Exchange Act; and (d) it is not a “US Person” within the meaning of the US Internal Revenue Code of 1986, as amended from time to time (the “Code”), and the Treasury Regulations enacted in accordance with the Code. The subscription of the Fund’s Share Classes is prohibited to “Specified US Person” within the meaning of Article 1, Section 1 (ff) of the Luxembourg IGA, Nonparticipating Financial Institutions within the meaning of Article 1, Section 1 (r) of the Luxembourg IGA and Passive Non-Financial Foreign Entities (passive NFFE’s) with one or more substantial US Owners as defined in the relevant US Treasury Regulations. Additional information is available upon request to the Management Company.

Persons wishing to acquire shares must confirm in writing that they meet the requirements set forth in the immediately preceding paragraph.

The Fund’s share classes may be either

- (i) subscribed by an independent and FATCA-compliant nominee of the investors; or
- (ii) subscribed by investors directly, or indirectly by a distributor (acting only as an intermediary and not as a nominee), with the exception of:
 - Specified U.S. Persons within the meaning of Article 1, Section 1 (ff) of the Luxembourg IGA,
 - Nonparticipating Financial Institutions within the meaning of Article 1, Section 1 (r) of the Luxembourg IGA and
 - Passive Non-Financial Foreign Entities (passive NFFEs) with one or more substantial US Owners as defined in the relevant US Treasury Regulations.

In the event the Fund is required either to pay a withholding tax, or is forced to comply with reporting duties, or if it suffers any other damages, due to an investor’s non-compliance under FATCA or any other Tax Reporting Regime, the Fund reserves the right to claim damages from such investor, without prejudice to any other rights.

In order to comply with the requirements imposed by FATCA and as defined in the Luxembourg IGA, the Fund (or its delegate) requires all Shareholders to provide mandatory documentary evidence of their tax residence in order to verify whether they qualify as Specified US Persons (as defined under FATCA, Luxembourg IGA and FATCA Law).

Shareholders, and intermediaries acting for Shareholders, should note that it is the existing policy of the Fund that Shares are not being offered or sold for the account of US Persons and that subsequent transfers of Shares to US Persons are prohibited. **If Shares are beneficially owned by any non-eligible Investor; namely “Specified US Persons”, non-participating FFI’s, or passive NFFE’s with one or more substantial U.S. owners, the Fund may in its discretion compulsorily redeem such Shares.**

Prospective shareholders should consult with their own tax advisors regarding the possible implications of FATCA or any other Tax Reporting Regime in connection with an investment in a Sub-Fund.

8 SIGNATURES

Date	Signature	Print name (and title if applicable)
Date	Signature	Print name (and title if applicable)
Date	Signature	Print name (and title if applicable)

Details on the beneficial owner(s)

- I/We confirm that the Shareholder(s) is/are the beneficial owner(s) of the shares being subscribed.
- I/We confirm that the Shareholder(s) is/are not the beneficial owner(s) of the shares being subscribed.¹ Please indicate the name and the address of the beneficial owner(s) and provide us with the required documentation thereof.

If no box is ticked, we consider the applicant(s) as being the beneficial owner(s) of the shares.

Name of the beneficiary	If the beneficiary holds or has any political / public function, please tick the box. <input type="checkbox"/>
Address of the beneficiary	

Financial Adviser

I confirm that the shareholder(s) has / have proven his/their identity by presenting appropriate identification documents. The Packed Retail and Insurance Product Key Information Document, the prospectus, the current annual report and semi-annual report (if subsequently published) as well as a copy of the account opening form have been given to the shareholder(s).

Date	Signature and stamp	Print name and adviser number
------	---------------------	-------------------------------

Before mailing or faxing, the investor should ensure that it has:

- Provided all required information in the relevant sections
- Signed the account opening in section 8
- Enclosed the appropriate document as required in sections 9

NO BANK GUARANTEE ■ MAY LOSE VALUE

¹ If the Account Opening Form is being submitted by a Financial Adviser on behalf of the shareholder(s) or if the applicant is not the ultimate beneficial owner and in respect of subscriptions received from non-European Union or non-Financial Action Task Force countries additional Information is required. – Please see as well the notes section.

Appendix 1

Individual Self-Certification

for

FATCA and CRS

Once completed, this Self Certification form should be sent to:

The Bank of New York Mellon SA/NV, Luxembourg Branch
Vertigo Building – Polaris
2-4 rue Eugène Ruppert
L- 2453 Luxembourg
Luxembourg
Tel.: + 352 24 52 57 08
Fax: + 352 24 52 42 10

Instructions for completion

We are obliged under Luxembourg law² to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund, with relevant tax authorities.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal on the automatic exchange of information or speak to a tax adviser.

The OECD CRS Information Portal can be accessed at <http://www.oecd.org/tax/automatic-exchange/>

If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please notify these changes promptly in writing within 30 days of such change.

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

Section 1, 2, 3 and 5 must be completed by all investors

Section 4 should only be completed by any individual who is a Controlling Person of an entity investor which is a Passive Non-Financial Entity. For further guidance see:

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

(Mandatory fields are marked with an *)

² FATCA law dated 24 July 2015 published in the Memorial A – N° 145 on July 29, 2015; CRS Law dated 18 December 2015, published in the Memorial A- N°244 on 24 December 2015.

Section 1: Investor Identification

Investor Name*: _____

Current Residential Address*:

Number: _____ Street: _____

City, Town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Mailing Address (if different from above):

Number: _____ Street: _____

City, Town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Place and Date Of Birth*:

Town or City of Birth*: _____ Country of Birth*: _____

Date of Birth*: _____

Section 2: FATCA Declaration of U.S. Citizenship or U.S. Residence for Tax purposes*:

Please tick either (a) or (b) and complete as appropriate.

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

OR

(b) I confirm that [**I am not**] / [the investor is not] a U.S. citizen or resident in the U.S. for tax purposes.

Section 3: CRS Declaration of Tax Residency (please note you may choose more than one country)*

Please indicate your/the investor’s country of tax residence (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers (“**TINs**”). Please see the CRS Portal for more information on Tax Residency.

Country of Tax Residency	Tax ID Number

NOTE: Provision of a Tax ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a TIN.

Section 4 – Type of Controlling Person

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

For Joint or multiple Controlling Persons please use a separate Self-Certification form for each Controlling Person

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

Section 5: Declaration and Undertakings:

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

I acknowledge 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*: _____

Print Name*: _____

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

Capacity*: _____

Appendix 2

Entity Self-Certification for FATCA and CRS

Once completed, this Self Certification form should be sent to:

The Bank of New York Mellon SA/NV, Luxembourg Branch
Vertigo Building – Polaris
2-4 rue Eugène Ruppert
L- 2453 Luxembourg
Luxembourg
Tel: + 352 24 52 57 08
Fax: + 352 24 52 42 10

Instructions for completion

We are obliged under Luxembourg law³ to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund, with relevant tax authorities.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal on the automatic exchange of information or speak to a tax adviser.

The OECD CRS Information Portal can be accessed at <http://www.oecd.org/tax/automatic-exchange/>

If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please notify these changes promptly in writing within 30 day of such change.

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

*(Mandatory fields are marked with an *)*

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

³ FATCA law dated 24 July 2015 published in the Memorial A – N° 145 on July 29, 2015, as amended from time to time; CRS Law dated 18 December 2015, published in the Memorial A- N°244 on 24 December 2015, as amended from time to time.

Section 1: Investor Identification

Legal name of entity / branch*: _____ (the "Entity")

Country of Incorporation or Organisation: _____

Current Registered Address*:

Number: _____ Street: _____

City, town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Mailing address (if different from above):

Number: _____ Street: _____

City, town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Section 2: FATCA Declaration /U.S. Person status *:

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

a) The Entity **is** a *Specified U.S. Person* and the Entity's U.S. Federal Taxpayer Identifying number (U.S. TIN) is as follows (please also complete Sections 4 and 5):

U.S. TIN: _____

OR

b) The Entity is a *US Person* but **not** a *Specified U.S. Person*. Indicate exemption⁴ _____
The Entity's U.S. TIN is as follows (please also complete Sections 4 and 5)

U.S. TIN: _____

OR

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

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

3.1 Financial Institutions under FATCA:

If the Entity is a *Registered Financial Institution*, please tick one of the below categories and provide the Entity's *GIIN* at 3.2

I.	<i>Reporting Luxembourg Financial Institution or Reporting Financial Institution established in another FATCA Partner Jurisdiction⁵</i>	<input type="checkbox"/>
II.	<i>Registered Deemed Compliant Foreign Financial Institution</i>	<input type="checkbox"/>
III.	<i>Participating Foreign Financial Institution</i>	<input type="checkbox"/>

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

If the Entity is a *Reporting Model 1 FFI* and has not yet obtained a GIIN but intends to do so, please tick here

By ticking the box above, the Entity commits to provide a GIIN within 90 days.

⁴ A list of applicable exemption can be found in the attached glossary in the definition of "Specified US Person".

⁵ A list of the FATCA Partner Jurisdictions is available on the U.S. Treasury's website: <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

3.3 If the Entity is a *Financial Institution* but unable to provide a *GIIN*, please tick one of the below reasons and submit the applicable IRS Form W-8:

I.	The Entity has not yet obtained a <i>GIIN</i> but is sponsored by another entity which has registered as a <i>Sponsoring Entity</i> Please provide the Sponsoring Entity’s name and Sponsoring Entity’s <i>GIIN</i> : <i>Sponsoring Entity’s Name</i> : _____ <i>Sponsoring Entity’s GIIN</i> : _____	
II.	<i>Certified Deemed Compliant, Owner Documented, or otherwise Non-Reporting, Foreign Financial Institution</i> (including a deemed compliant Foreign Financial Institution under Annex II of the Agreement) Indicate exemption: _____	
III.	<i>Non-Participating Foreign Financial Institution</i>	
IV.	Other Specify: _____	

3.4 Non-Financial Institutions under FATCA:

If the Entity is not a Financial Institution, please tick one of the below categories

I.	<i>Active Non-Financial Foreign Entity</i>	
II.	<i>Passive Non-Financial Foreign Entity</i> (If this box is ticked, please include individual self-certification forms for each of your Controlling Persons)	
III.	<i>Excepted Non-Financial Foreign Entity</i>	
IV.	<i>Exempt Beneficial Owner</i> Specify status: _____	
V.	Other Specify: _____	

Section 4: CRS Declaration of Tax Residency (please note that you may choose more than one country)*

Please indicate the Entity’s country of tax residence for CRS purposes (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers (“TINs”)).

Note: The provision of a Tax ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a TIN.

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

Country of Tax Residency	Tax ID Number

Section 5: Entity’s CRS Classification*(the information provided in this section is for CRS. Please note an Entity’s CRS classification may differ from its FATCA classification in Section 3):

For more information please see the CRS and associated commentary.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

5.1 Financial Institutions under CRS:

If the Entity is a *Financial Institution*, please tick one of the below categories

I.	<i>Financial Institution under CRS (other than (II) below)</i>	
II.	An <i>Investment Entity</i> located in a <i>Non-Participating Jurisdiction</i> and managed by another <i>Financial Institution</i> (If this box is ticked, please include the name of any Controlling Person(s) of the Entity and complete separate individual self-certification forms for each of your Controlling Persons**))	

5.2 Non Financial Institutions under CRS:

If the Entity is a *Non-Financial Institution*, please tick one of the below categories

I.	<i>Active Non-Financial Entity</i> – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation	
II.	<i>Active Non-Financial Entity</i> – a Government Entity or Central Bank	
III.	<i>Active Non-Financial Entity</i> – an International Organisation	
IV.	<i>Active Non-Financial Entity</i> – other than (I)-(III) (for example a start-up NFE or a non-profit NFE)	
V.	<i>Passive Non-Financial Entity</i> (If this box is ticked, please complete separate individual self-certification forms for each of your Controlling Persons**))	

**** Controlling Persons:**

NB: Please note that each Controlling Person must complete a separate Individual Self-Certification form. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.

For further information on identification requirements under CRS for Controlling Persons, see the Commentary to Section VII of the CRS Standard

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

Section 6: Declarations and Undertakings

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

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

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

Authorised Signature(s)*:

Print Name(s)*:

Capacity in which declaration is made*:

Date: (dd/mm/yyyy)* _____

Appendix 3

FATCA Glossary and Definitions

1. Active Non-Financial Foreign Entity (NFFE)

A NFFE is any entity that is not a Financial Institution. An Active NFFE is any NFFE that meets one of the following criteria:

- (i) Less than 50 per cent of the NFFE's gross income from the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity, the stock of which is traded on an established securities market;
- (iii) The NFFE is organized in a U.S. Territory (meaning American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands) and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (iv) The NFFE is a national government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (v) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution. However the Entity will not qualify as an Active NFFE if it functions (or holds itself out to be) an investment fund, such as a Private Equity Fund, Venture Capital Fund, Leveraged Buyout Fund or any Investment Vehicle whose purpose is to acquire or fund (operational) companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances the entity will be a passive NFFE;
- (vi) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of incorporation of the NFFE;
- (vii) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets, or is emerging from reorganization or bankruptcy with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (viii) The NFFE primarily engages in financing and hedging transactions with, or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
- (ix) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations (This category includes essentially certain retirement fund); or
- (x) The NFFE meets all of the following requirements:
 - i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural athletics, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - ii. It is exempt from income tax in its jurisdiction of residence;
 - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income assets;
 - iv. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the NFFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE's has purchased; and
 - v. The applicable laws of the NFFE's jurisdiction of residence or the NFFE's formation documents require that, upon the NFFE's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE's jurisdiction of residence or any political subdivision thereof.

2. Controlling Persons

The term "Controlling Persons" means the natural persons who exercise control over an Entity. In the case of a trust, such terms means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar position. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

For the purpose of the Luxembourg IGA, the question to determine whether a natural person exercises control over an Entity must be assessed on the basis of the applicable Luxembourg anti-money laundering regulations⁶. This includes, but is not limited to, any natural person owning more than 25% of the shares or voting rights in a corporate entity or, in the case of trusts and other similar legal arrangements, any natural person who is the beneficiary of 25% or more of the underlying property. Where no natural person(s) is/are identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold(s) the position of senior managing official.

3. Deemed-Compliant FFI

The term deemed-compliant FFI means:

- 1) *under the Treasury Regulations:*
 - a registered deemed-compliant FFI;
 - a certified deemed-compliant FFI;
 - an owner-documented FFI; or
 - a QI-branch of a U.S. financial institution that is a reporting FFI under an IGA Model 1.
- 2) *under the Luxembourg IGA (concerning investment funds):*
 - sponsored investment entity and sponsored controlled foreign corporation;
 - sponsored, closely held investment vehicle;
 - investment advisors and investment managers;
 - collective investment vehicle: or
 - restricted fund.

4. Entity

The term entity means a legal person or a legal arrangement such as a trust.

5. Exempt Beneficial Owner

The following Entities shall be treated as Exempt Beneficial Owners:

- 1) *under the Treasury Regulations:*
 - (a) Exempt Beneficial Owners other than Funds:
 - Governmental Entity;
 - International Organization;
 - Central Bank;
 - (b) Funds that Qualify as Exempt Beneficial Owners
 - Treaty-Qualified Retirement Fund;
 - Broad Participation Retirement Fund;
 - Narrow Participation Retirement Fund;
 - Pension Fund of an Exempt Beneficial Owner;
 - Investment Entity Wholly Owned by Exempt Beneficial Owners.
- 2) *under the Luxembourg IGA (concerning investment funds):*
 - (a) SEPCAVs;
 - (b) ASSEPs;
 - (c) Pension funds subject to the supervision of the Commissariat aux Assurances;
 - Investment Entity Wholly Owned by Exempt Beneficial Owners.

6. Financial Institution (FI)

The term Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company. Additional details on these definitions can be found in the Luxembourg IGA.

7. GIIN (Global Intermediary Identification Number)

The term GIIN or Global Intermediary Identification Number means the identification number that is assigned by the IRS to a Financial Institution upon registration for purposes of identifying such entity to withholding agents.

8. IGA (Intergovernmental agreement)

An agreement or arrangement between the United States of America or the U.S. Treasury and a foreign government or one or more agencies to implement FATCA. At this stage two models of the IGA have been developed: Model 1 and Model 2.

The term Model 1 IGA means an agreement between the United States and a foreign government or one or more agencies thereof to implement FATCA through reporting by financial institutions to such foreign government or agency thereof, followed by automatic exchange of the reported information with the IRS. Luxembourg has entered into a Model 1 IGA.

The term Model 2 IGA means an agreement between the United States and a foreign government or one or more agencies thereof to facilitate the implementation of FATCA through reporting by financial institutions directly to the IRS in accordance with the requirements of an FFI agreement, supplemented by the exchange of information between such foreign government or agency thereof and the IRS.

⁶ The amended Law of 12 November 2004 regarding the fight against money laundering and terrorist financing

9. Investment Entity

The term Investment Entity means any entity that primarily conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:

- 1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- 2) individual and collective portfolio management; or
- 3) otherwise investing, administering, or managing funds or money on behalf of other persons.

This term shall be interpreted in a manner consistent with similar language set forth in the definition of “financial institution” in the Financial Action Task Force Recommendations.

10. Luxembourg Financial Institution

The term “Luxembourg Financial Institution” means (i) any Financial Institution resident in Luxembourg, but excluding any branch of such Financial Institution that is located outside Luxembourg, and (ii) any branch of a Financial Institution not resident in Luxembourg, if such branch is located in Luxembourg.

11. NFFE

For the purpose of the Luxembourg IGA, an “NFFE” (or “Non-Financial Foreign Entity”) means any Non-U.S. Entity that is not an FFI as defined in relevant U.S. Treasury Regulations or is an Entity in subparagraph B(4)(j) of Annex I to the Luxembourg IGA, and also includes any Non-U.S. Entity that is established in Luxembourg or another Partner Jurisdiction and that is not a Financial Institution..

12. Non-Participating Financial Institution

The term “Non-Participating Financial Institution” means an FI, which is neither a Participating FFI, nor a Deemed Compliant FFI, nor an Exempt Beneficial Owner. The definition includes a Luxembourg Financial Institution or other Partner Jurisdiction Financial Institution treated as a Non-participating Financial Institution pursuant to subparagraph 2(b) of Article 5 of the Luxembourg IGA or the corresponding provision in an agreement between the United States and a Partner Jurisdiction. Pursuant to subparagraph 2(b) of Article 5 of the Luxembourg IGA, a Non-participating Financial Institution is a Financial Institution that has not solved its non-compliance within a period of 18 months after notification of significant non-compliance is first provided.

13. Non-Reporting Luxembourg Financial Institution

The term “Non-Reporting Luxembourg Financial Institution” means any Financial Institution, or other Entity resident in Luxembourg that is described as such in Annex II to the Luxembourg IGA or that otherwise qualifies as a deemed-compliant FFI or an exempt beneficial owner under relevant U.S. Treasury Regulations in effect on the date of signature of the Luxembourg IGA. A comparable definition applies to Financial Institutions or other entities resident in Partner Jurisdictions by virtue of the applicable IGA.

14. Non-U.S. Entity

The term Non-U.S. Entity means an Entity that is not a U.S. Person.

15. Partner Jurisdiction

The term Partner Jurisdiction, or FATCA Partner Jurisdiction, means a jurisdiction that has in effect an IGA with the United States. The U.S. Treasury is publishing a list identifying all Partner Jurisdictions, which is updated on a regular basis⁷.

16. Participating Foreign Financial Institution

For the purpose of relevant US Treasury Regulations, the term Participating FFI means a Financial Institution that has agreed to comply with the requirements of an FFI Agreement, including a Financial Institution described in a Model 2 IGA that has agreed to comply with the requirements of such an agreement. The term Participating FFI also includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 FFI. Each Reporting Luxembourg Financial Institution shall be treated as complying with FATCA pursuant to article 4(1) of the Luxembourg IGA.

17. Passive Non-Financial Foreign Entity (NFFE)

A Passive NFFE means any NFFE that is not (a) an Active NFFE, or (b) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

18. Related Entity

An entity is a “Related Entity” of another entity if either entity controls the other entity, or two entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity. Notwithstanding the foregoing, Luxembourg may treat an entity as not a Related Entity of another entity if the two entities are not members of the same expanded affiliated group as defined in section 1471(e)(2) of the U.S. Internal Revenue Code.

19. Reporting Luxembourg Financial Institution

The term “Reporting Luxembourg Financial Institution” means any Luxembourg Financial Institution that is not a Non-Reporting Financial Institution. A comparable definition applies to Financial Institutions or other entities resident or established in Partner Jurisdictions by virtue of the applicable IGA.

⁷ <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

20. Specified US person

The term Specified U.S. Person means a U.S. Person, other than:

- 1) a corporation the stock of which is regularly traded on one or more established securities markets;
- 2) any corporation that is a member of the same expanded affiliated group as a corporation described in clause (i) above;
- 3) the United States or any wholly owned agency or instrumentality thereof;
- 4) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- 5) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- 6) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- 7) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- 8) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C 80a-64);
- 9) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- 10) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- 11) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- 12) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- 13) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

21. Sponsoring Entity

The term Sponsoring Entity means an entity that registers with the IRS and agrees to perform the due diligence, withholding, and reporting obligations of one or more Sponsored entities, to the extent permitted under the Luxembourg IGA (or any other IGA or applicable Treasury Regulations).

22. Sponsored Financial Institution

A Sponsored Financial Institution is a Financial Institution that is sponsored by a Sponsoring entity, to the extent permitted under the Luxembourg IGA (or any other IGA or applicable Treasury Regulations).

23. US FATCA

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

24. US Person

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

25. US TIN

Means a U.S. federal taxpayer identifying number.

26. (US) Treasury

Means the United States Department of the Treasury.

Appendix 4

CRS Glossary and Definitions for Private Investors

Note: These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).

1. Account Holder

The term “Account Holder” means the person listed or identified as the holder of a Financial Account. A person, other than a Financial Institution, holding a Financial Account for the benefit of another person as an agent, a custodian, a nominee, a signatory, an investment advisor, an intermediary, or as a legal guardian, is not treated as the Account Holder. In these circumstances that other person is the Account Holder. For example, in the case of a parent/child relationship where the parent is acting as a legal guardian, the child is regarded as the Account Holder. With respect to a jointly held account, each joint holder is treated as an Account Holder.

2. Controlling Person

This is a natural person who exercises control over an entity. Where an Entity account holder is treated as a Passive Non-Financial Entity (“NFE”) then a Financial Institution must determine whether such Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” as described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012). If the account is maintained for an Entity of which the individual is a Controlling Person, then the “Controlling Person tax residency self-certification” form should be completed instead of this form.

The question to determine whether a natural person exercises control over an Entity must be assessed on the basis of the applicable Luxembourg anti-money laundering regulations⁸. This includes, but is not limited to, any natural person owning more than 25% of the shares or voting rights in a corporate entity or, in the case of trusts and other similar legal arrangements, any natural person who is the beneficiary of 25% or more of the underlying property. Where no natural person(s) is/are identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold(s) the position of senior managing official.

3. Entity

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation.

4. Financial Account

A Financial Account is an account maintained by a Financial Institution and includes: Depository Accounts; Custodial Accounts; Equity and debt interest in certain Investment Entities; Cash Value Insurance Contracts; and Annuity Contracts.

5. Financial Institution

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

6. Participating Jurisdiction

A Participating Jurisdiction means a jurisdiction with which an agreement is in place pursuant to which it will provide the information required on the automatic exchange of financial account information set out in the Common Reporting Standard and which is recognized as such by Luxembourg. A Participating Jurisdiction notably includes any Member State of the European Union, including Luxembourg. The list of Participating Jurisdictions may be updated from time to time by the Luxembourg authorities.

7. Reportable Account

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

8. Reportable Jurisdiction

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and which is recognized as such by Luxembourg. A Reportable Jurisdiction notably includes any Member State of the European Union, except Luxembourg. The list of Reportable Jurisdictions may be updated from time to time by the Luxembourg authorities.

9. Reportable Person

A Reportable Person means an individual who is tax resident in a Reportable Jurisdiction under the tax laws of that jurisdiction. For CRS purposes, a “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than:

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a Related Entity of a corporation described in clause (i);
- a Governmental Entity;
- an International Organisation;
- a Central Bank; *or*

⁸ The amended Law of 12 November 2004 regarding the fight against money laundering and terrorist financing

- a Financial Institution (except for an Investment Entity described in Sub Paragraph A(6) b) of the CRS that are not Participating Jurisdiction Financial Institutions. Instead, such Investment Entities are treated as Passive NFE's.)

Dual resident individuals may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for purposes of determining their residence for tax purposes.

10. Tax Residency

Generally, a Person will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction.

11. TIN (including functional equivalent)

The term "TIN" means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an individual and used to identify the individual for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a "functional equivalent"). Examples of that type of number include, for individuals, the social security number.

Appendix 5

CRS Glossary and Definitions for Institutional Investors

Note: These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).

1. Account Holder

The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

2. Active NFE

An NFE is an Active NFE if it meets any of the criteria listed below. In summary, those criteria refer to:

- active NFEs by reason of income and assets;
- publicly traded NFEs;
- Governmental Entities, International Organizations, Central Banks, or their wholly owned Entities;
- holding NFEs that are members of a nonfinancial group;
- start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- treasury centers that are members of a nonfinancial group; or
- non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) less than 50% of the NFE’s gross income from the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund (operational) companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of incorporation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is emerging from reorganization or bankruptcy with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; **or**
- h) the NFE meets all of the following requirements (a “non-profit NFE”) :
 - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - ii) it is exempt from income tax in its jurisdiction of residence;
 - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v) the applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

3. Control

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. The question to determine whether a natural person exercises control over an Entity must be assessed on the basis of the applicable Luxembourg AML regulations⁹. This includes, but is not limited to, any natural person owning more than 25% of the shares or voting rights in a corporate entity or, in the case of trusts and other similar legal arrangements, any natural person who is the beneficiary of 25% or more of the underlying property. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

4. Controlling Person(s)

“Controlling Persons” are the natural person(s) who exercise control over an Entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

5. Custodial Institution

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

6. Depository Institution

The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

7. Entity

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

8. Financial Institution

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

9. Investment Entity

The term “Investment Entity” includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) “The second type of “Investment Entity” (“Investment Entity managed by another Financial Institution”) is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph (i) above, or an Entity’s gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of subparagraph (ii) above, if the Entity’s gross income attributable to the relevant activities equals or exceeds 50 per cent of the Entity’s gross income during the shorter of: (a) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (b) the period during which the Entity has been in existence.

⁹ The amended Law of 12 November 2004 regarding the fight against money laundering and terrorist financing.

The term “Investment Entity” does not include an Entity that is an Active NFE because it meets any of the criteria in subparagraphs (d) through (g) in the definition of Active NFE set out above.

10. Investment Entity managed by another Financial Institution

“An Entity is “managed by” another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of ‘Investment Entity’.

An Entity only manages another Entity if it has discretionary authority to manage the other Entity’s assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

11. NFE

An “NFE” or “Non-Financial Entity” is any Entity that is not a Financial Institution.

12. Non-Participating Jurisdiction

The term Non-Participating Jurisdiction means a jurisdiction that is not recognized by Luxembourg as a Participating Jurisdiction for the purpose of CRS.

13. Non-Reporting Financial Institution

A Non-Reporting Financial Institution” means any Financial Institution that is:

- a Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer;
- an Exempt Collective Investment Vehicle; or
- a Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- any other defined in a countries domestic law as a Non-Reporting Financial Institution.

14. Participating Jurisdiction

A “Participating Jurisdiction” means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS and which is recognized as such by Luxembourg. A Participating Jurisdiction notably includes any Member State of the European Union, including Luxembourg. The list of Participating Jurisdictions may be updated from time to time by the Luxembourg authorities.

15. Participating Jurisdiction Financial Institution

The term “Participating Jurisdiction Financial Institution” means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

16. Passive income

In determining what is meant by “passive income”, reference must be made to each jurisdiction’s particular rules.

According to the Commentaries to the CRS published by the OECD, Passive income would generally be considered to include the portion of gross income that consists of:

- a) dividends and dividend substitute payments (income equivalent to dividend);
- b) interest and income equivalent to interest;
- c) rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE/NFFE;
- d) annuities;
- e) the excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously;
- f) the excess of gains over losses from transactions (including futures, forwards, options, and similar transactions) in any Financial Assets;
- g) the excess of foreign currency gains over foreign currency losses;
- h) net income from swaps; or
- i) amounts received under Cash Value Insurance Contracts.

Notwithstanding the foregoing, passive income will not include, in the case of a NFE that regularly acts as a dealer in Financial Assets, any income from any transaction entered into in the ordinary course of such dealer’s business as such a dealer.

17. Passive NFE

Under the CRS a “Passive NFE” means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity managed by another Financial Institution as defined under subparagraph (ii) of the aforementioned definition of Investment Entity that is resident in a Non-Participating Jurisdiction.

18. Related Entity

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

19. Reportable Account

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

20. Reportable Jurisdiction

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and which is recognized as such by Luxembourg. A Reportable Jurisdiction notably includes any Member State of the European Union, except Luxembourg. The list of Reportable Jurisdictions may be updated from time to time by the Luxembourg authorities

21. Reportable Jurisdiction Person

A Reportable Jurisdiction Person is an individual or Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

22. Specified Insurance Company

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obliged to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

23. Tax Residency

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.

The actual determination of Tax Residency takes place under the local tax regime(s). The domestic laws of the other countries lay down the conditions under which an entity is to be treated as tax resident. You can check the conditions with the local government or by visiting the OECD CRS Portal on the automatic exchange of information:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>

An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. If there is no place of effective management, the address of its principal office can serve as a proxy for determining residence. Please note therefore that the residence for the purpose of the CRS may differ from the residence for other purposes.

24. TIN (including functional equivalent)

The term “TIN” means Taxpayer Identification Number or a functional equivalent in the absence of a TIN. A TIN is a unique combination of letters or numbers assigned by a jurisdiction to an Entity and used to identify the Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a “functional equivalent”).



Global Evolution

FUNDS

Account Opening Form

FINANCIAL

INTERMEDIARY

Once completed, this Account Opening Form, the Enhanced Due Diligence Questionnaire and corresponding Appendices should be sent to:

The Bank of New York Mellon SA/NV, Luxembourg Branch
Vertigo Building – Polaris
2-4 rue Eugène Ruppert
L- 2453 Luxembourg
Grand Duchy of Luxembourg
Tel.: + 352 24 52 57 08
Fax: + 352 24 52 42 10

This Account Opening Form should be read in conjunction with the latest prospectus (the “**Prospectus**”), the latest relevant Packaged Retail Investment and Insurance Products Key Information Document (the “**PRIIPs KID**”) and the latest financial reports of Global Evolution Funds SICAV which may be obtained free of charge upon request during normal office hours at the registered office of the Fund and are available on the Global Evolution Funds website: <https://www.globalevolutionfunds.com>.

All terms not defined herein shall have the meaning given to them in the Prospectus.

The intention of the form:

This is an account opening form to subscribe Shares of Global Evolution Funds SICAV (the “**Fund**”).

This Account Opening Form is strictly intended for use by financial intermediaries investing assets on behalf of another entity or natural person (any such entity or person, the “**Underlying Client**”). The financial intermediaries would neither be the beneficial owner nor the end investor of the invested assets. Thus, the financial intermediary is only acting as the “middleman” between the Underlying Client and the Fund.

If your company intends to subscribe in a proprietary capacity, your company will be a “Direct Client” of the Fund. This form is not intended for such use. Please use our “Private and Institutional Investors” Account Opening Form instead.

Content:**Sections to the application package:****A) Account Opening Form****Appendix 1: Entity Self-Certification for FATCA and CRS****Appendix 2: FATCA Glossary and Definitions****Appendix 3: CRS Glossary and Definitions****B) Dealing Form****C) Addendum to the Account Opening Form****Appendix 4: Due Diligence Questionnaire – Intermediaries****Appendix 5: Anti Money Laundering Attestation****Appendix 6: Multiple designations account opening template**

A) Account Opening Form

We, the financial intermediary, already have Shares in Global Evolution Funds (the “Fund”).

- Yes. Please indicate your account identification number: _____
- No. We would like to open a new account

0 INTERMEDIARY DECLARATION STATEMENT

We confirm that this subscription is made on behalf of underlying clients and not in a proprietary capacity. We also confirm that we have been authorized to place transactions including via fax and instruct static data amendments on the account.

We therefore confirm, when it relates to the Account, that I/we am/are acting as:

- Appointed distributor of Global Evolution Asset Management A/S and/or the Fund
- Acting as a depository on behalf of underlying clients
- Paying, Facility, Representative agent (contracted appointed agent)
- other (please specify) _____

As a financial intermediary, acting on behalf of underlying clients, the completion of the Addendum and the provision of documents requested is required.

1 FINANCIAL INTERMEDIARY IDENTIFICATION

IMPORTANT INFORMATION: Luxembourg laws and regulations require that the Company obtain the documents as indicated in the notes section prior to opening the account.

Company Name (“Entity”)	
Contact person / department	
Country of Incorporation or Organization	
Current Registered Address (Number and Street)	
Postcode and City	Country
Mailing Address (if different from above):	
Postcode and City	Country
Contact E-Mail	Company Registration Number
Country of Taxation	Tax Identification Number (TIN)
Date of Incorporation (if applicable)	
Entity’s Company register Number	Legal Entity Identification (LEI) Code
Global Intermediary Identification Number (GIIN) Code	LEI Next Renewal Date
Telephone	Fax
Any additional information that you would consider important	
FATCA and CRS Certification document provided”	<input type="checkbox"/> Self-Certification provided in Appendix 1 <input type="checkbox"/> Other Certification document

2 DESIGNATION (UNDERLYING CLIENT) IDENTIFICATION

- POPULATE APPENDIX 6 If YOU HAVE **MULTIPLE UNDERLYING ENTITIES** (The Appendix 6 must be completed as many times as there are designations to open)
- POPULATE SECTION 2.1 of APPENDIX 6 IF YOUR UNDERLYING CLIENT IS A **SINGLE ENTITY**
- POPULATE SECTION 2.2 OF APPENDIX 6 IF YOUR UNDERLYING CLIENT IS AN **INDIVIDUAL**

3 FACSIMILE INDEMNITY

We will not give instructions to The Bank of New York Mellon SA/NV, Luxembourg Branch by facsimile.

We will give instructions to The Bank of New York Mellon SA/NV, Luxembourg Branch by facsimile.

This indemnity relates to holdings of Shares of the Fund in accounts in its name or in respect to which the Financial Intermediary is authorized to give instructions.

The Financial Intermediary wants to have the flexibility to give instructions to the Registrar and Transfer Agent by facsimile. The Financial Intermediary acknowledges that facsimile transmission is not a secure form of communication and gives rise to higher risks of manipulation or tempted fraud. Facsimiles may also be of poor quality and thus unclear.

Therefore, in consideration of the Registrar and Transfer Agent's agreement, at the Financial Intermediary's request, to act upon receipt of facsimile instructions with respect to such accounts:

- (a) until the Registrar and Transfer Agent receives written notice to the contrary, the Financial Intermediary authorises the Registrar and Transfer Agent to act upon such instructions without any reference to or further authority from the Financial Intermediary and without enquiry whatsoever, provided that such instructions are or are seen to be given by the Financial Intermediary or by persons who have been notified to the Registrar and Transfer Agent for the purpose in the manner agreed between the Financial Intermediary and the Registrar and Transfer Agent; and
- (b) the Financial Intermediary agrees to keep the Registrar and Transfer Agent and the Fund indemnified from and against all liabilities, losses, costs, actions, proceedings, claims and demands which may be incurred by or brought or made against the Registrar and Transfer Agent or the Fund arising directly or indirectly from you having acted upon such instructions in the circumstances referred to in (a) above. If this indemnity is given by more than one holder, it will be joint and several.
- (c) This indemnity is given for the benefit of the Fund and the Registrar and Transfer Agent. The indemnity is governed by and shall be interpreted in accordance with Luxembourg law. The courts of the Grand Duchy of Luxembourg will have exclusive jurisdiction of all disputes arising from this indemnity.

4 INSTITUTIONAL INVESTOR QUALITY

The Financial Intermediary declares that it is an institutional investor as this term is understood pursuant to the Luxembourg laws and regulations.

Please tick off the appropriate boxes below to identify the type of institutional investor.

1. Institutional investors *stricto sensu*, such as banks and other professionals of the financial sector, insurance and reinsurance companies, social security institutions and pension funds, industrial, commercial and financial group companies.
2. Credit institutions and other professionals of the financial sector investing in their own name but on behalf of institutional investors as defined under 1. above.
3. Credit institutions or other professionals of the financial sector established in Luxembourg or abroad which invest in their own name but on behalf of their non-institutional clients on the basis of a discretionary management mandate.

5 DECLARATIONS

Declaration

- To the extent that it is acting on behalf of any other party, the Financial Intermediary will provide the same documentation/warranties for the final investor.
- Authorised official must sign the form.
- We consent to The Bank of New York Mellon SA/NV, Luxembourg Branch and any relevant paying agent processing this account opening and any further requests from me/us for the purchase, sale or switching of Shares.
- We confirm that we are over 18 years of age and that we have fully read and understood this Account Opening Form.
- We confirm that the information we have provided is correct.

The Financial Intermediary declares that it is aware that:

- Account Opening Form must be received by the Registrar and Transfer Agent on the date and time specified for each Sub-Fund in the relevant appendix of the Prospectus.
- The Fund and/or the Registrar and Transfer Agent may reject at its/their sole discretion and for any reason any application for subscription of Shares in whole or in part.
- This Account Opening Form will be legally binding only when it is signed by the Financial Intermediary, and the subscription is accepted by the Fund and/or the Registrar and Transfer Agent.
- Correspondence will be sent to the registered address unless a correspondence address has been specified.
- The relevant Prospectus, PRIIPs KID and latest annual and semi-annual financial reports (together, the “**pre-contractual documents**”) should be passed on to the underlying shareholder (beneficial owner) who has read it prior to its investment decision.

The Financial Intermediary further declares that:

- The execution of this account opening and acceptance of this subscription do not and will not violate any law, regulation, ordinance, charter, by-law, article of association or rule applicable to the Financial Intermediary or the Underlying Client or any agreement by which the Financial Intermediary or the Underlying Client is bound or by which any of the assets of the Financial Intermediary of its Underlying Client are affected.
- The Financial Intermediary has received and reviewed the Prospectus of the Fund and latest Packaged Retail Investment and Insurance Product Key Information Document of the relevant Share Class (and, where relevant, financial reports and any other documents required under any applicable laws or regulations).
- The financial intermediary understands and acknowledges that it is duty to ensure that the Fund’s official documents are provided to the Underlying Client and that the Underlying Client has reviewed the documents.
- The Financial Intermediary understands and accepts in full the Prospectus of the Fund and the latest Packaged Retail Investment and Insurance Product Key Information Document of the relevant Share Class, and the Financial Intermediary has investigated and confirmed that its Underlying Client understands and considers that it can bear the risks resulting from the investment.
- The Financial Intermediary confirms that the requested and any other appropriate documentation will be provided to allow the Fund to conduct the necessary FATCA and CRS clarification. In the event that the Financial Intermediary does not provide the requested documentation for himself or on behalf of the Underlying Client (as the case may be) within 90 calendar days, the Financial Intermediary acknowledges that the Fund in its discretion may redeem its shares and close the account.
- Should the Financial Intermediary qualify as Financial Institution for FATCA and/or CRS purposes, the Financial Institution agrees to fulfil and provide any required documents including the FATCA and CRS Self-Certification in its own name. Shall the Financial Intermediary not qualify as Financial Institution, it agrees to provide the required documents including the FATCA and CRS Self-Certification for its Underlying Client.
- The Financial Intermediary agrees for itself and on behalf of the Underlying Client to notify the Fund, the Management Company or their respective authorized agents in the event any information provided therein or any other form provided, such as the FATCA and CRS Self-Certification forms, becomes inaccurate and to update or replace such form in accordance with its terms or subsequent amendments. The Financial Intermediary hereby further agrees to supply and shall cause the Underlying Client to supply the Fund and the Management Company or their respective authorized agents with such other facts, information or documents as from time to time are deemed necessary or desirable including in order to avoid the loss of a contemplated tax benefit to the Fund or any of its respective shareholders.
- The Financial Intermediary agrees and shall cause the Underlying Client to promptly provide, and periodically update, at any times requested by the Fund, the Management Company or their respective authorized agents, any information (or verification thereof) the Fund, the Management Company or their respective authorized agents deem necessary to comply with any requirement imposed by FATCA, CRS, or any other Tax Reporting Regime, in order to reduce or eliminate withholding taxes under FATCA and avoid taxes or penalties pursuant to any Tax Reporting Regime. The Financial Intermediary acknowledges and agrees for itself and on behalf of its Underlying Client that that any tax withheld pursuant to FATCA from any payment received by the Fund or any person in which the Fund holds, directly or indirectly, any interest or any fine or penalty due to non-compliance with any Tax Reporting Regime caused by it or its Underlying Client shall be treated as attributable to it as a result of its non-compliance or delay in answering to any request of the Fund, the Management Company or their respective authorized agents or providing for any such information, certification or documentation which resulted in the levy or imposition of such fine, penalty or withholding (which, at the Fund’s or the Management Company’s or the respective authorized agents’ discretion, may be collected from proceeds otherwise payable to such Financial Intermediary for itself or for its Underlying Client from the redemption of units or shares in the Fund or from distribution amounts otherwise payable to such Financial Intermediary or its Underlying Client) to the greatest extent possible prior to the attribution of any portion of such fine, penalty or withholding to any other shareholders of the Fund. The Financial Intermediary understands and agrees for itself and on behalf of its Underlying Client that the Fund, the Management Company or their respective authorized agents, including any of their employees, officers, directors and agents, may disclose and report any information they deem necessary to comply with any Tax Reporting Regime to any regulatory authority and/or any third party entitled thereto by law or regulation (whether statutory or not).
- The Fund is registered for public distribution in the Financial Intermediary’s and the Underlying Client’s country of residence or domicile. If the Fund is not registered for public distribution in either the Financial Intermediary’s or the Underlying Client’s country of residence or domicile, the Financial Intermediary confirms that the Fund’s Shares will be acquired in accordance and in conformity with local marketing rules applicable to the Financial Intermediary and the Underlying Client.
- The local marketing laws and regulations applicable to the Financial Intermediary and the Underlying Client of the Shares being subscribed have been respected in relation to the contemplated investment in the Fund and will not result in the Fund being in breach of any applicable laws or regulations.
- It has been given the opportunity to ask questions of, and receive answers from, the Fund and/or its duly appointed agents with respect to the activities and affairs to be conducted by the Fund, the terms and conditions of the offering of the Fund’s Shares and other matters pertaining to an investment in the Fund and to evaluate the merits and risks of an investment in the Fund and make an investment decision in relation thereto.

- It has relied upon its own independent tax, investment and legal advice.
- The Financial Intermediary is informed that personal data given on the Account Opening Form or otherwise in connection with an application to subscribe for Shares and details of its shareholding may be disclosed to the Entities, as defined in Section "6 NOTES", sub-section Personal data/confidentiality, for the purpose of developing and processing the business relationship with the Shareholders.
- Neither the Financial Intermediary nor the Underlying Client is a US Person as such term is defined in Rule 902 of Regulation S promulgated under the US Securities Act of 1933, as amended (the "Securities Act").

For the purposes of this account opening form, "Tax Reporting Regime" means (i) legislation known as the U.S. Foreign Account Tax Compliance Act, Sections 1471 through 1474 of the Code and the Regulations thereunder (whether proposed, temporary or final), including the Luxembourg law of 24 July 2015, as amended, ("FATCA Law") implementing in Luxembourg domestic law the Model 1 intergovernmental agreement ("Luxembourg IGA") and memorandum of understanding concluded on 28 March 2014 between the United States of America and the Grand Duchy of Luxembourg ("FATCA") (ii) the Common Reporting Standard issued by the Organisation for Economic Cooperation and Development, including the Luxembourg law of 18 December 2015 ("CRS Law") on automatic exchange of financial account information in the field of taxation, as amended, implementing Council Directive 2014/107/EU on administrative cooperation in the field of direct taxation ("CRS") (iii) any similar automatic exchange of financial, account or tax information agreements or arrangements, such as the European Council Directive (EU) 2018/822 amending Directive 2011/16/EU on mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements, including its Luxembourg implementation with the law of 25 March 2020, as amended, ("DAC6") and (iv) in each case, including any subsequent amendments, and administrative guidance promulgated thereunder (or which may be promulgated in the future), any applicable intergovernmental agreement and related statutes, regulations or rules, and other guidance thereunder, any governmental authority pursuant to the foregoing authorities and any agreement entered into by or with respect to the foregoing.

Marketing and Distribution: The Financial Intermediary further declares that:

- It has not offered, marketed or promoted the Fund in countries where the offering of an UCI requires prior registration
- It has not offered, marketed or promoted the Fund in countries where the offering of an UCI unsolicited, reverse solicitation, or private placement is not allowed.
- It has not acted in such a way that would result in the Fund violating the law.

6 NOTES

Identification

Certified copies of the following documents are to be added to this Account Opening Form (the "AML/KYC documentation"):

- The list of documentation for corporate entities may depend on whether the entity is listed and regulated, and will also depend on its location. The Fund, the Registrar and the Transfer Agent can be contacted for an updated list of required documents. As a general rule, the following will be required:
 - (a) A copy of the memorandum and articles of incorporation,
 - (b) Evidence of registration e.g. extract of commercial register or copy of the certificate of Incorporation,
 - (c) The list of directors,
 - (d) The list of authorised signatories with specimen signatures, (certified by 2 persons who are on the list),
 - (e) Copy of the passport or Identification card or, only for Luxembourg residents, the Luxembourg identification number (Social Security Number) for all the directors and proof of their home address,
 - (f) A copy of most recent financial statements (audited),
 - (g) Copy of the passport or identification card for all signatories operating the account (see point 6),
 - (h) List of all shareholders and beneficiaries,
 - (i) Copy of passport or identification documents, or only for Luxembourg residents, the Luxembourg identification number (Social Security Number), of shareholders and beneficial owners holding more than 25% of the shares of the Fund and proof of their home address,
 - (j) Please complete, sign by an authorised person and provide a copy of the Wolfsberg Questionnaire that relates to your type of institution:
 - CBDDQ for Credit and Payment Institutions (Correspondent Banking Due Diligence Questionnaire) or
 - FCCQ for the other institutions (Financial Crime Compliance Questionnaire)
 both Wolfsberg Questionnaire templates are available here: <https://www.wolfsberg-principles.com/wolfsbergcb>

The list above is not exhaustive and can be changed from time to time as required by Luxembourg laws and regulations (see below "Protection against Money Laundering").

The copies have to be certified by an embassy, consulate, independent public notary, accountant, a qualified lawyer who's a member of the National Legal Association provided membership/license can be verified on the appropriate professional register or by an authorised employee of a regulated financial institution located in a FATF or an OECD country or whose headquarters are based in a FATF or an OECD country.

The certifying body must be independent and the certified documentation must be valid.

The Fund and the Administrator reserve the right to ask for additional identification documents.

Pursuant to applicable Luxembourg laws to combat drug addiction, money laundering and terrorism financing, the Central Administration of the Fund may demand from you details concerning the financial institutions from which the transfer of payment is to be made. If such financial institution is not based in a Financial Action Task Force / *Groupe d'Action Financière* (the “**FATF/GAFI**”) country, the Central Administration of the Fund may also ask you for documents (duly certified by the local authorities of the country of residence) verifying identification.

Shares will not be issued until the Registrar and Transfer Agent have received and are satisfied with all the details and requested necessary documents to verify the identity of the applicant. Failure to provide such documentation or information will result in a delay of the subscription process or a cancellation of the subscription request.

Personal data / confidentiality

Pursuant to laws and regulations protecting personal data in Luxembourg, including the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (GDPR), any personal data that investors furnish in connection with an investment in the Fund may be processed by the Fund and the Management Company, acting as data controller, as well as its various service providers, mainly the Investment Manager(s), the Financial Adviser, the Depositary, the Registrar and Transfer Agent, the Domiciliary, the Paying Agent (each as defined in the Prospectus) and their affiliates and agents (together hereafter the “**Entities**”) acting as data processors.

Personal data may be processed by the Fund as well as these Entities for the purposes of carrying out their services as further described in the Prospectus, developing and processing the business relationship with the Shareholders and to comply with legal or regulatory obligations including, but not limited to, legal obligations under applicable fund law, anti-money laundering and counter terrorism financing law and tax laws such as, but not be limited to any Tax Reporting Regime or similar laws and regulations. Investor's personal data will not be used for marketing purposes.

Investors' personal data shall be disclosed to third parties where necessary for legitimate business interests only. This may include disclosure to third parties such as governmental or regulatory bodies including tax authorities, auditors and accountants in Luxembourg as well as in other jurisdictions. Agents of the Entities may include investment managers, administrative agents, investment advisers, financial advisers, paying agents and subscription and redemption agents, distributors as well as permanent representatives in places of registration and any other agents of the Entities who may process the personal data for the purpose of carrying out their services and complying with legal obligations as described above.

By signing this Account Opening Form, subscribing and/or holding Shares, investors expressly consent to the aforementioned processing of their personal data and in particular, to the disclosure of such data to, and the processing of such data by the parties referred to above, including parties situated in countries outside of the European Union (EU)/ European Economic Area (EEA) which may not offer a similar level of protection as Luxembourg data protection law. Investors further acknowledge that the transfer of their personal data to these parties may transit via and/or may be processed by parties in countries which may not have data protection requirements that are deemed equivalent to those in the EU/EEA. When Investors' personal data is transferred (including in the case of remote access) to a country outside the EU/EEA that is not subject to an adequacy decision, appropriate safeguards in accordance with applicable laws and regulations protecting personal data are put in place, such as standard contractual clauses adopted and approved by the European Commission. An agreement for transfers of personal data is entered into by the Fund and its subsidiaries that share and process personal data. Where Entities process personal data outside the EU/EEA in the course of providing services to the Fund and/or the Management Company, a written agreement with them will include appropriate measures, usually in the form of standard contractual clauses.

Investors acknowledge that while the Fund and the Entities have taken reasonable measures to ensure confidentiality of the data transmitted within each of the entities concerned, due to the fact that the information is transferred electronically and made available outside of Luxembourg, the same level of confidentiality and the same level of protection in relation to data protection regulation as currently in force in Luxembourg may not be guaranteed while the information is kept abroad.

The Fund undertakes to implement appropriate technical and organizational measures to ensure the security of the personal data. This includes protecting the data against a breach of security leading to accidental or unlawful destruction, loss, alteration, unauthorized disclosure, or access to the data. In assessing the appropriate level of security, the Fund take due account of the state of the art, the costs of implementation, the nature, scope, context and purposes of processing and the risks involved for Investors.

Investors expressly recognise that the Fund and the Entities will accept no liability with respect to any unauthorised third party receiving knowledge of or having access to such personal data, except in the case of proven gross negligence or serious misconduct by the Fund and the Entities or any of their employees or officers.

The personal data shall not be held for longer than necessary with regard to the purpose of the data processing subject always to applicable legal minimum retention periods. In relation to any personal data used to comply with anti-money laundering, anti-terrorism financing, tax, audit or similar data retention requirements, such personal data shall not be stored longer than required under the specific retention requirement. In relation to Investors' personal data used to perform any contractual rights or obligations with Investors, personal data is retained as long as the contract remains in force and until the contractual obligations are completely fulfilled. Investors' personal data may also be stored as long as necessary in order to respond to any complaints from Investors and to protect the Funds' interests if there is a prospect of litigation.

Investors acknowledge that it has a right of access and of rectification of its personal data in cases where such data is incorrect or incomplete. In certain cases, Investors may also have a right to data portability, to request the erasure of their data, to restrict processing or to object to data processing. Requests shall be addressed to the Data Protection Officer (DPO) at legal@globalevolution.com Requests will be dealt with by the DPO and will be responded to within 1 month at the latest, starting from the moment of requester's identity

confirmation. The time limit may be extended by a further 2 months under certain conditions.

If not satisfied with the response, Investors also have the right to lodge a complaint at any time with a competent supervisory authority for data protection issues depending, for example, on the place of their habitual residence or on the place where they believe infringement may have happened.

Investors authorize The Bank of New York Mellon SA/NV, Luxembourg Branch (the “**Administrator**”) to use the AML/KYC documentation that has been already provided for previous/current account openings in their name for other accounts the Administrator may be opening in other funds where The Bank of New York Mellon SA/NV, Luxembourg branch is acting as administrator.

In addition to the requirements set forth in the Prospectus, the Articles of Incorporation or the Account Opening Form, each investor must satisfy the following conditions: (a) It is not a “US Person” within the meaning of the Regulation S of the Securities Act; (b) it is not a “Specified US Person” within the meaning of FACTA, Luxembourg IGA and FATCA Law; (c) it is a “non-US Person” within the meaning of the Commodity Exchange Act; and (d) it is not a “US Person” within the meaning of the US Internal Revenue Code of 1986, as amended from time to time (the “**Code**”), and the Treasury Regulations enacted in accordance with the Code. The subscription of the Fund’s Share Classes is prohibited to “Specified US Persons” within the meaning of Article 1, Section 1 (ff) of the Luxembourg IGA, Nonparticipating Financial Institutions within the meaning of Article 1, Section 1 (r) of the Luxembourg IGA and Passive Non-Financial Foreign Entities (passive NFFE’s) with one or more substantial US Owners as defined in the relevant US Treasury Regulations. Additional information is available upon request to the Management Company.

Persons wishing to acquire Shares must confirm in writing that they meet the requirements set forth in the immediately preceding paragraph.

The Fund’s Share Classes may be either

- (i) subscribed by an independent and FATCA-compliant nominee of the investors; or
- (ii) subscribed by investors directly, or indirectly by a distributor (acting only as an intermediary and not as a nominee), with the exception of:
 - Specified U.S. Persons within the meaning of Article 1, Section 1 (ff) of the Luxembourg IGA,
 - Nonparticipating Financial Institutions within the meaning of Article 1, Section 1 (r) of the Luxembourg IGA and
 - Passive Non-Financial Foreign Entities (passive NFFEs) with one or more substantial US Owners as defined in the relevant US Treasury Regulations.

In the event the Fund is required either to pay a withholding tax, or is forced to comply with reporting duties, or if it suffers any other damages, due to an investor’s non-compliance under FATCA, or any other Tax Reporting Regime, the Fund reserves the right to claim damages from such investor, without prejudice to any other rights.

In order to comply with the requirements imposed by FATCA and as defined in the Luxembourg IGA, the Fund (or its delegate) requires all Shareholders to provide mandatory documentary evidence of their tax residence in order to verify whether they qualify as Specified US Persons (as defined under FATCA, Luxembourg IGA and FATCA Law).

Shareholders, and intermediaries acting for Shareholders, should note that it is the existing policy of the Fund that Shares are not being offered or sold for the account of US Persons and that subsequent transfers of Shares to US Persons are prohibited. **If Shares are beneficially owned by any non-eligible Investor; namely “Specified US Persons”, non-participating FFI’s, or passive NFFE’s with one or more substantial U.S. owners the Company may in its discretion compulsorily redeem such Shares.**

Prospective shareholders should consult with their own tax advisors regarding the possible implications of FATCA or any other Tax Reporting Regime in connection with an investment in a Sub-Fund.

7 SIGNATURES

Date	Signature	Print name (and title if applicable)
Date	Signature	Print name (and title if applicable)
Date	Signature	Print name (and title if applicable)

Before mailing or faxing, the investor should ensure that it has:

- Provided all required information in the relevant sections
- Signed the Account Opening Form in section 6
- Enclosed the appropriate document as required in sections 5

NO BANK GUARANTEE ■ MAY LOSE VALUE

Appendix 1 - Entity Self-Certification for FATCA and CRS

Once completed, this Self Certification form should be sent to:

The Bank of New York Mellon SA/NV, Luxembourg Branch .
Vertigo Building – Polaris
2-4 rue Eugène Ruppert
L- 2453 Luxembourg
LUXEMBOURG
Tel.: + 352 24 52 57 08
Fax: + 352 24 52 42 10

Instructions for completion

We are obliged under Luxembourg law¹ to collect certain information about each investor's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an investor's interests in the Fund, with relevant tax authorities.

If you have any questions about this form or defining the investor's tax residency status, please refer to the OECD CRS Portal on the automatic exchange of information or speak to a tax adviser.

The OECD CRS Information Portal can be accessed at <http://www.oecd.org/tax/automatic-exchange/>

If any of the information below about the investor's tax residence or FATCA/CRS classification changes in the future, please notify these changes promptly in writing within 30 days of such change.

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

Section 1, 2, 3 and 5 must be completed by all investors.

If you are a Passive Non-Financial Entity, please refrain from using this Account Opening Form as this document is intended for Financial Intermediary only. Please complete the Account Opening Form for "Private and Institutional Investors"

*(Mandatory fields are marked with an *)*

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

¹ FATCA law dated 24 July 2015 published in the Memorial A – N° 145 on July 29, 2015, as amended from time to time; CRS Law dated 18 December 2015, published in the Memorial A- N°244 on 24 December 2015, as amended from time to time.

Section 1: Investor Identification

Investor Name*: _____ (the "Entity")

Country of Incorporation or Organisation: _____

Current Registered Address*:

Number: _____ Street: _____

City, town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Mailing address (if different from above):

Number: _____ Street: _____

City, town, State, Province or County: _____

Postal/ZIP Code: _____ Country: _____

Section 2: FATCA Declaration / U.S. Person status*:

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

a) The Entity is a *Specified U.S. Person* and the Entity's U.S. Federal Taxpayer Identifying number (U.S. TIN) is as follows (please also complete Sections 4 and 5):

U.S. TIN: _____

OR

b) The Entity is a US Person but **not** a Specified U.S. Person. Indicate exemption² _____
The Entity's U.S. TIN is as follows (please also complete Sections 4 and 5)

U.S. TIN: _____

OR

c) The Entity is not a U.S. Person (please also complete Sections 3, 4 and 5)

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

3.1 Financial Institutions under FATCA:

If the Entity is a *Financial Institution*, please tick one of the below categories and provide the Entity's GIIN at 3.2

I.	Reporting Luxembourg Financial Institution or Reporting Financial Institution established in another FATCA Partner Jurisdiction ³	<input type="checkbox"/>
II.	Registered Deemed Compliant Foreign Financial Institution	<input type="checkbox"/>
III.	Participating Foreign Financial Institution	<input type="checkbox"/>

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

If the Entity is a Reporting Model 1 FFI and has not yet obtained a GIIN but intends to do so, please tick here

By ticking the box, the Entity commits to provide a GIIN within 90 days.

3.3 If the Entity is a *Financial Institution* but unable to provide a *GIIN*, please tick one of the below reasons and submit the applicable IRS Form W-8:

² A list of applicable exemption can be found in the attached glossary in the definition of "Specified US Person".

³ A list of the FATCA Partner Jurisdictions is available on the U.S. Treasury's website: <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

I.	The Entity has not yet obtained a GIIN but is sponsored by another entity which has registered as a Sponsoring Entity Please provide the Sponsoring Entity's name and Sponsoring Entity's GIIN : Sponsoring Entity's Name: _____ Sponsoring Entity's GIIN: _____	<input type="radio"/>
II.	<i>Certified Deemed Compliant, Owner Documented, or otherwise Non-Reporting, Foreign Financial Institution (including a deemed compliant Foreign Financial Institution under Annex II of the Agreement)</i> Indicate exemption: _____	<input type="radio"/>
III.	<i>Non-Participating Foreign Financial Institution</i>	<input type="radio"/>
IV.	<i>Other</i> Specify: _____	<input type="radio"/>

Section 4: CRS Declaration of Tax Residency (please note that you may choose more than one country)*

Please indicate the Entity's country of tax residence for CRS purposes (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TINs")).

Note: The provision of a Tax ID number (TIN) is required unless you are tax resident in a jurisdiction that does not issue a TIN.

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

Country of Tax Residency	Tax ID Number

Section 5: Entity's CRS Classification*(the information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification in Section 3):

For more information please see the CRS and associated commentary.

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

5.1 Financial Institutions under CRS:

If the Entity is a *Financial Institution*, please tick one of the below categories

I.	<i>Financial Institution under CRS (other than (II) below)</i>	<input type="radio"/>
II.	An <i>Investment Entity</i> located in a <i>Non-Participating Jurisdiction</i> and managed by another <i>Financial Institution</i> (If this box is ticked, please include the name of any Controlling Person(s) of the Entity and complete separate individual self-certification forms for each of your Controlling Persons**)	<input type="radio"/>

**** Controlling Persons:**

NB: Please note that each Controlling Person must complete a separate Individual Self-Certification form. If there are no natural person(s) who exercise control of the Entity then the Controlling Person will be the natural person(s) who hold the position of senior managing official of the Entity.

For further information on identification requirements under CRS for Controlling Persons, see the Commentary to Section VII of the CRS Standard

<http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/common-reporting-standard-and-related-commentaries/#d.en.345314>

Section 6: Declarations and Undertakings

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

We 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.

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

Authorised Signature(s)*:

Print Name(s)*:

Capacity in which declaration is made*:

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

Appendix 2 - FATCA Glossary and Definitions

1. Active Non-Financial Foreign Entity

A Non-Financial Foreign Entity (the “NFFE”) is any entity that is not a Financial Institution. An Active NFFE is any NFFE that meets one of the following criteria:

- (i) Less than 50 per cent of the NFFE’s gross income from the preceding calendar year or other appropriate reporting period is passive income (such as dividends, interest, royalties, annuities and rent) and less than 50 per cent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (ii) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity, the stock of which is traded on an established securities market;
- (iii) The NFFE is organized in a U.S. Territory (meaning American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands) and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (iv) The NFFE is a national government (other than the U.S. government), a political subdivision of such government (which, for the avoidance of doubt, includes a state, province, county, or municipality), or a public body performing a function of such government or a political subdivision thereof, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (v) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution. However, the Entity will not qualify as an Active NFFE if it functions (or holds itself out to be) an investment fund, such as a Private Equity Fund, Venture Capital Fund, Leveraged Buyout Fund or any Investment Vehicle whose purpose is to acquire or fund (operational) companies and then hold interests in those companies as capital assets for investment purposes. In these circumstances, the entity will be a passive NFFE;
- (vi) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided that the NFFE shall not qualify for this exception after the date that is 24 months after the date of incorporation of the NFFE;
- (vii) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets, or is emerging from reorganization or bankruptcy with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (viii) The NFFE primarily engages in financing and hedging transactions with, or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution;
- (ix) The NFFE is an “excepted NFFE” as described in relevant U.S. Treasury Regulations (This category includes essentially certain retirement fund); or
- (x) The NFFE meets all of the following requirements:
 - i. It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural athletics, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - ii. It is exempt from income tax in its jurisdiction of residence;
 - iii. It has no shareholders or members who have a proprietary or beneficial interest in its income assets;
 - iv. The applicable laws of the NFFE’s jurisdiction of residence or the NFFE’s formation documents do not permit any income or assets of the NFFE to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the NFFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFFE’s has purchased; and
 - v. The applicable laws of the NFFE’s jurisdiction of residence or the NFFE’s formation documents require that, upon the NFFE’s liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the NFFE’s jurisdiction of residence or any political subdivision thereof.

2. Controlling Persons

The term “Controlling Persons” means the natural persons who exercise control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.

For the purpose of the Luxembourg IGA, the question to determine whether a natural person exercises control over an Entity must be assessed on the basis of the applicable Luxembourg anti-money laundering regulations⁴. This includes, but is not limited to, any natural person owning more than 25% of the Shares or voting rights in a corporate entity or, in the case of trusts and other similar

⁴ The amended Law of 12 November 2004 regarding the fight against money laundering and terrorist financing
Account Opening Form and Due Diligence Questionnaire – Version November 2025

legal arrangements, any natural person who is the beneficiary of 25% or more of the underlying property. Where no natural person(s) is/are identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who hold(s) the position of senior managing official.

3. Deemed Compliant FFI

The term “deemed-compliant FFI” means:

- (1) *under the Treasury Regulations:*
 - A registered deemed-compliant FFI;
 - A certified deemed-compliant FFI;
 - An owner-documented FFI; or
 - A QI-branch of a U.S. financial institution that is a reporting FFI under an IGA Model 1.
- (2) *under the Luxembourg IGA (concerning investment funds):*
 - A sponsored investment entity and sponsored controlled foreign corporation;
 - A sponsored, closely held investment vehicle;
 - Investment advisors and investment managers;
 - Collective investment vehicle: or
 - Restricted fund.

4. Entity

The term “Entity” means a legal person or a legal arrangement such as a trust.

5. Exempt Beneficial Owner

The following Entities shall be treated as Exempt Beneficial Owners:

- (1) *under the Treasury Regulations:*
 - (a) Exempt Beneficial Owners other than Funds:
 - Governmental Entity;
 - International Organization;
 - Central Bank;
 - (b) Funds that Qualify as Exempt Beneficial Owners
 - Treaty-Qualified Retirement Fund;
 - Broad Participation Retirement Fund;
 - Narrow Participation Retirement Fund;
 - Pension Fund of an Exempt Beneficial Owner;
 - Investment Entity Wholly Owned by Exempt Beneficial Owners.
- (2) *under the Luxembourg IGA (concerning investment funds):*
 - (a) SEPCAVs;
 - (b) ASSEPs;
 - (c) Pension funds subject to the supervision of the Commissariat aux Assurances; Investment Entity Wholly Owned by Exempt Beneficial Owners.

6. Financial Institution

The term “Financial Institution” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company. Additional details on these definitions can be found in the Luxembourg IGA.

7. Global Intermediary Identification Number

The term “Global Intermediary Identification Number” (the “GIIN”) means the identification number that is assigned by the IRS to a Financial Institution upon registration for purposes of identifying such entity to withholding agents.

8. Intergovernmental Agreement

An “intergovernmental agreement” (the “IGA”) means an agreement or arrangement between the United States of America or the U.S. Treasury and a foreign government or one or more agencies to implement FATCA. At this stage two models of the IGA have been developed: Model 1 and Model 2.

The term Model 1 IGA means an agreement between the United States and a foreign government or one or more agencies thereof to implement FATCA through reporting by financial institutions to such foreign government or agency thereof, followed by automatic exchange of the reported information with the IRS. Luxembourg has entered into a Model 1 IGA.

The term Model 2 IGA means an agreement between the United States and a foreign government or one or more agencies thereof to facilitate the implementation of FATCA through reporting by financial institutions directly to the IRS in accordance with the

requirements of an FFI agreement, supplemented by the exchange of information between such foreign government or agency thereof and the IRS.

9. Investment Entity

The term Investment Entity means any entity that primarily conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer:

- 1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
- 2) individual and collective portfolio management; or
- 3) otherwise investing, administering, or managing funds or money on behalf of other persons.

This term shall be interpreted in a manner consistent with similar language set forth in the definition of “financial institution” in the Financial Action Task Force Recommendations.

10. Luxembourg Financial Institution

The term “Luxembourg Financial Institution” means (i) any Financial Institution resident in Luxembourg, but excluding any branch of such Financial Institution that is located outside Luxembourg, and (ii) any branch of a Financial Institution not resident in Luxembourg, if such branch is located in Luxembourg.

11. Non-Financial Foreign Entity

For the purpose of the Luxembourg IGA, a “Non-Financial Foreign Entity” (the “**NFFE**”) means any Non-U.S. Entity that is not an FFI as defined in relevant U.S. Treasury Regulations or is an Entity in subparagraph B(4)(j) of Annex I to the Luxembourg IGA, and also includes any Non-U.S. Entity that is established in Luxembourg or another Partner Jurisdiction and that is not a Financial Institution.

12. Non-Participating Financial Institution

The term “Non-Participating Financial Institution” means an FI, which is neither a Participating FFI, nor a Deemed Compliant FFI, nor an Exempt Beneficial Owner. The definition includes a Luxembourg Financial Institution or other Partner Jurisdiction Financial Institution treated as a Non-participating Financial Institution pursuant to subparagraph 2(b) of Article 5 of the Luxembourg IGA or the corresponding provision in an agreement between the United States and a Partner Jurisdiction. Pursuant to subparagraph 2(b) of Article 5 of the Luxembourg IGA, a Non-participating Financial Institution is a Financial Institution that has not solved its non-compliance within a period of 18 months after notification of significant non-compliance is first provided.

13. Non-Reporting Luxembourg Financial Institution

The term “Non-Reporting Luxembourg Financial Institution” means any Financial Institution, or other Entity resident in Luxembourg that is described as such in Annex II to the Luxembourg IGA or that otherwise qualifies as a deemed-compliant FFI or an exempt beneficial owner under relevant U.S. Treasury Regulations in effect on the date of signature of the Luxembourg IGA. A comparable definition applies to Financial Institutions or other entities resident in Partner Jurisdictions by virtue of the applicable IGA.

14. Non-U.S. Entity

The term Non-U.S. Entity means an Entity that is not a U.S. Person.

15. Partner Jurisdiction

The term Partner Jurisdiction, or FATCA Partner Jurisdiction, means a jurisdiction that has in effect an IGA with the United States. The U.S. Treasury is publishing a list identifying all Partner Jurisdictions, which is updated on a regular basis⁵.

16. Participating Foreign Financial Institution

For the purpose of relevant US Treasury Regulations, the term “Participating Foreign Financial Institution” (the “**Participating FFI**”) means a Financial Institution that has agreed to comply with the requirements of an FFI Agreement, including a Financial Institution described in a Model 2 IGA that has agreed to comply with the requirements of such an agreement. The term Participating FFI also includes a qualified intermediary branch of a Reporting U.S. Financial Institution, unless such branch is a Reporting Model 1 FFI. Each Reporting Luxembourg Financial Institution shall be treated as complying with FATCA pursuant to article 4(1) of the Luxembourg IGA.

17. Passive Non-Financial Foreign Entity

A “Passive Non-Financial Foreign Entity” (the “**Passive NFFE**”) means any NFFE that is not (a) an Active NFFE, or (b) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.

⁵ <http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>
Account Opening Form and Due Diligence Questionnaire – Version November 2025

18. Related Entity

An entity is a “Related Entity” of another entity if either entity controls the other entity, or two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity. Notwithstanding the foregoing, Luxembourg may treat an entity as not a Related Entity of another entity if the two entities are not members of the same expanded affiliated group as defined in section 1471(e)(2) of the U.S. Internal Revenue Code.

19. Reporting Luxembourg Financial Institution

The term “Reporting Luxembourg Financial Institution” means any Luxembourg Financial Institution that is not a Non-Reporting Financial Institution. A comparable definition applies to Financial Institutions or other entities resident or established in Partner Jurisdictions by virtue of the applicable IGA.

20. Specified US person

The term Specified U.S. Person means a U.S. Person, other than:

- 1) A corporation the stock of which is regularly traded on one or more established securities markets;
- 2) Any corporation that is a member of the same expanded affiliated group as a corporation described in clause (i) above;
- 3) The United States or any wholly owned agency or instrumentality thereof;
- 4) Any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- 5) Any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- 6) Any bank as defined in section 581 of the U.S. Internal Revenue Code;
- 7) Any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- 8) Any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C 80a-64);
- 9) Any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- 10) Any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- 11) A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- 12) A broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- 13) Any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

21. Sponsoring Entity

The term “Sponsoring Entity” means an entity that registers with the IRS and agrees to perform the due diligence, withholding, and reporting obligations of one or more Sponsored entities, to the extent permitted under the Luxembourg IGA (or any other IGA or applicable Treasury Regulations).

22. Sponsored Financial Institution

A Sponsored Financial Institution is a Financial Institution that is sponsored by a Sponsoring entity, to the extent permitted under the Luxembourg IGA (or any other IGA or applicable Treasury Regulations).

23. US FATCA

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

24. US Person

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

25. US TIN

“US TIN” means a U.S. federal taxpayer identifying number.

26. (US) Treasury

“(US) Treasury” means the United States Department of the Treasury.

Appendix 3 - CRS Glossary and Definitions

Note: These are selected definitions provided to assist you with the completion of this Self-Certification Form. Further details can be found in the Directive 2014/107/EU of 9 December 2014 “as regards mandatory automatic exchange of information” and in the OECD Standard for Automatic Exchange of Financial Account Information (“OECD Common Reporting Standard, CRS”).

1. Account Holder

The “Account Holder” is the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. This is regardless of whether such person is a flow-through Entity. Thus, for example, if a trust or an estate is listed as the holder or owner of a Financial Account, the trust or estate is the Account Holder, rather than the trustee or the trust’s owners or beneficiaries. Similarly, if a partnership is listed as the holder or owner of a Financial Account, the partnership is the Account Holder, rather than the partners in the partnership. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account, and such other person is treated as holding the account.

2. Active Non-Financial Entity

An Non-Financial Entity (the “NFE”) is an Active Non-Financial Entity (the “Active NFE”) if it meets any of the criteria listed below. In summary, those criteria refer to:

- Active NFEs by reason of income and assets;
- Publicly traded NFEs;
- Governmental Entities, International Organizations, Central Banks, or their wholly owned Entities;
- Holding NFEs that are members of a nonfinancial group;
- Start-up NFEs;
- NFEs that are liquidating or emerging from bankruptcy;
- Treasury centers that are members of a nonfinancial group; or
- Non-profit NFEs.

An entity will be classified as Active NFE if it meets any of the following criteria:

- a) Less than 50% of the NFE’s gross income from the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) The stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) The NFE is a Governmental Entity, an International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) Substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund (operational) companies and then hold interests in those companies as capital assets for investment purposes;
- e) The NFE is not yet operating a business and has no prior operating history, (a “start-up NFE”) but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of incorporation of the NFE;
- f) The NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is emerging from reorganization or bankruptcy with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) The NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; **or**
- h) The NFE meets all of the following requirements (a “non-profit NFE”):
 - i) It is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labor organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - ii) It is exempt from income tax in its jurisdiction of residence;
 - iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) The applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE’s charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- v) The applicable laws of the NFE’s jurisdiction of residence or the NFE’s formation documents require that, upon the NFE’s liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organization,

or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

Note: Certain entities (such as U.S. Territory NFFEs) may qualify for Active NFFE status under FATCA but not Active NFE status under the CRS.

3. Control

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. The question to determine whether a natural person exercises control over an Entity must be assessed on the basis of the applicable Luxembourg AML regulations⁶. This includes, but is not limited to, any natural person owning more than 25% of the Shares or voting rights in a corporate entity or, in the case of trusts and other similar legal arrangements, any natural person who is the beneficiary of 25% or more of the underlying property. Where no natural person(s) exercises control through ownership interests, the Controlling Person(s) of the Entity will be the natural person(s) who exercises control of the Entity through other means. Where no natural person(s) is/are identified as exercising control of the Entity, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

4. Controlling Person(s)

“Controlling Persons” are the natural person(s) who exercise control over an Entity. Where that entity is treated as a Passive Non-Financial Entity (“Passive NFE”) then a Financial Institution is required to determine whether or not these Controlling Persons are Reportable Persons. This definition corresponds to the term “beneficial owner” described in Recommendation 10 of the Financial Action Task Force Recommendations (as adopted in February 2012).

In the case of a trust, the Controlling Person(s) are the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, or any other natural person(s) exercising ultimate effective control over the trust (including through a chain of control or ownership). Under the CRS the settlor(s), the trustee(s), the protector(s) (if any), and the beneficiary(ies) or class(es) of beneficiaries, are always treated as Controlling Persons of a trust, regardless of whether or not any of them exercises control over the activities of the trust.

Where the settlor(s) of a trust is an Entity then the CRS requires Financial Institutions to also identify the Controlling Persons of the settlor(s) and when required report them as Controlling Persons of the trust.

In the case of a legal arrangement other than a trust, “Controlling Person(s) means persons in equivalent or similar positions.

5. Custodial Institution

The term “Custodial Institution” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. This is where the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.

6. Depository Institution

The term “Depository Institution” means any Entity that accepts deposits in the ordinary course of a banking or similar business.

7. Entity

The term “Entity” means a legal person or a legal arrangement, such as a corporation, organization, partnership, trust or foundation. This term covers any person other than an individual (i.e. a natural person).

8. Financial Institution

The term “Financial Institution” means a “Custodial Institution”, a “Depository Institution”, an “Investment Entity”, or a “Specified Insurance Company”. Please see the relevant domestic guidance and the CRS for further classification definitions that apply to Financial Institutions.

9. Investment Entity

The term “Investment Entity” includes two types of Entities:

(i) an Entity that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:

⁶ The amended Law of 12 November 2004 as amended regarding the fight against money laundering and terrorist financing.

- Trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;

- Individual and collective portfolio management; or
- Otherwise investing, administering, or managing Financial Assets or money on behalf of other persons.

Such activities or operations do not include rendering non-binding investment advice to a customer.

(ii) "The second type of "Investment Entity" ("Investment Entity managed by another Financial Institution") is any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets where the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity.

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph (i) above, or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of subparagraph (ii) above, if the Entity's gross income attributable to the relevant activities equals or exceeds 50 per cent of the Entity's gross income during the shorter of: (a) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (b) the period during which the Entity has been in existence.

The term "Investment Entity" does not include an Entity that is an Active NFE because it meets any of the criteria in subparagraphs (d) through (g) in the definition of Active NFE set out above.

10. Investment Entity managed by another Financial Institution

An Entity is "managed by" another Entity if the managing Entity performs, either directly or through another service provider on behalf of the managed Entity, any of the activities or operations described in clause (i) above in the definition of "Investment Entity".

An Entity only manages another Entity if it has discretionary authority to manage the other Entity's assets (either in whole or part). Where an Entity is managed by a mix of Financial Institutions, NFEs or individuals, the Entity is considered to be managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or the first type of Investment Entity, if any of the managing Entities is such another Entity.

11. Non-Financial Entity

An "Non-Financial Entity" (the "NFE") is any Entity that is not a Financial Institution.

12. Non-Participating Jurisdiction

The term "Non-Participating Jurisdiction" means a jurisdiction that is not recognized by Luxembourg as a Participating Jurisdiction for the purpose of CRS.

13. Non-Reporting Financial Institution

A "Non-Reporting Financial Institution" means any Financial Institution that is:

- A Governmental Entity, International Organization or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- A Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organization or Central Bank; or a Qualified Credit Card Issuer;
- An Exempt Collective Investment Vehicle; or
- A Trustee-Documented Trust: a trust where the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported with respect to all Reportable Accounts of the trust;
- Any other defined in a countries domestic law as a Non-Reporting Financial Institution.

14. Participating Jurisdiction

A "Participating Jurisdiction" means a jurisdiction with which an agreement is in place pursuant to which it will provide the information set out in the CRS and which is recognized as such by Luxembourg. A Participating Jurisdiction notably includes any Member State of the European Union, including Luxembourg. The list of Participating Jurisdictions may be updated from time to time by the Luxembourg authorities.

15. Participating Jurisdiction Financial Institution

The term "Participating Jurisdiction Financial Institution means (i) any Financial Institution that is tax resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside of that jurisdiction, and (ii) any branch of a Financial Institution that is not tax resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

16. Passive income

In determining what is meant by “passive income”, reference must be made to each jurisdiction’s particular rules.

According to the Commentaries to the CRS published by the OECD, Passive income would generally be considered to include the portion of gross income that consists of:

- a) Dividends and dividend substitute payments (income equivalent to dividend);
- b) Interest and income equivalent to interest;
- c) Rents and royalties, other than rents and royalties derived in the active conduct of a business conducted, at least in part, by employees of the NFE/NFFE;
- d) Annuities;
- e) The excess of gains over losses from the sale or exchange of Financial Assets that gives rise to the passive income described previously;
- f) The excess of gains over losses from transactions (including futures, forwards, options, and similar transactions) in any Financial Assets;
- g) The excess of foreign currency gains over foreign currency losses;
- h) Net income from swaps; or
- i) Amounts received under Cash Value Insurance Contracts.

Notwithstanding the foregoing, passive income will not include, in the case of a NFE that regularly acts as a dealer in Financial Assets, any income from any transaction entered into in the ordinary course of such dealer’s business as such a dealer.

17. Passive Non-Financial Entity

Under the CRS a “Passive Non-Financial Entity” (the “**Passive NFE**”) means any: (i) NFE that is not an Active NFE; and (ii) Investment Entity managed by another Financial Institution as defined under subparagraph (ii) of the aforementioned definition of Investment Entity that is resident in a Non-Participating Jurisdiction.

18. Related Entity

An Entity is a “Related Entity” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose, control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.

19. Reportable Account

The term “Reportable Account” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person.

20. Reportable Jurisdiction

A Reportable Jurisdiction is a jurisdiction with which an obligation to provide financial account information is in place and which is recognized as such by Luxembourg. A Reportable Jurisdiction notably includes any Member State of the European Union, except Luxembourg. The list of Reportable Jurisdictions may be updated from time to time by the Luxembourg authorities.

21. Reportable Jurisdiction Person

A Reportable Jurisdiction Person is an individual or Entity that is tax resident in a Reportable Jurisdiction(s) under the tax laws of such jurisdiction(s) - by reference to local laws in the country where the Entity is established, incorporated or managed. An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. As such if an Entity certifies that it has no residence for tax purposes it should complete the form stating the address of its principal office.

Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to determine their residence for tax purposes.

22. Specified Insurance Company

The term “Specified Insurance Company” means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obliged to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

23. Tax Residency

Generally, an Entity will be resident for tax purposes in a jurisdiction if, under the laws of that jurisdiction (including tax conventions), it pays or should be paying tax therein by reason of his domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. Dual resident Entities may rely on the tiebreaker rules contained in tax conventions (if applicable) to solve cases of double residence for determining their residence for tax purposes.

The actual determination of Tax Residency takes place under the local tax regime(s). The domestic laws of the other countries lay down the conditions under which an entity is to be treated as tax resident. You can check the conditions with the local government or by visiting the OECD CRS Portal on the automatic exchange of information:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/#d.en.347760>

An Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated. A trust is treated as resident where one or more of its trustees is resident. If there is no place of effective management, the address of its principal office can serve as a proxy for determining residence. Please note therefore that the residence for the purpose of the CRS may differ from the residence for other purposes.

24. Taxpayer Identification Number (including functional equivalent)

The “Taxpayer Identification Number” (the “TIN”) is a unique combination of letters or numbers assigned by a jurisdiction to an Entity and used to identify the Entity for the purposes of administering the tax laws of such jurisdiction. Some jurisdictions do not issue a TIN. However, these jurisdictions often utilize some other high integrity number with an equivalent level of identification (a “functional equivalent”).

B) Dealing Form



**FINANCIAL INTERMEDIARY
Dealing form
Supplement to the Account Opening Form**

Orders will not be processed until the account opening process has been completed

Please indicate your account identification number: _____

1 SUB-FUNDS SELECTION

Please indicate the amount of your investment for the sub-fund(s) (the “**Sub-Fund(s)**”) of the Fund below. There are minimum investment and minimum holding amounts for each class of Shares of the Sub-Funds. Please refer to the Prospectus for the minimum investment amounts, the minimum holding amounts and any possible restrictions and fees.

Sub-Fund	Share Class	Currency	ISIN	Please tick the box to confirm that you have read and understood the pre-contractual documents* prior to the investment decision
				<input type="checkbox"/>
Investment amount				Share amount

Sub-Fund	Share Class	Currency	ISIN	Please tick the box to confirm that you have read and understood the pre-contractual documents* prior to the investment decision
				<input type="checkbox"/>
Investment amount				Share amount

Sub-Fund	Share Class	Currency	ISIN	Please tick the box to confirm that you have read and understood the pre-contractual documents* prior to the investment decision
				<input type="checkbox"/>
Investment amount				Share amount

Sub-Fund	Share Class	Currency	ISIN	Please tick the box to confirm that you have read and understood the pre-contractual documents* prior to the investment decision
				<input type="checkbox"/>
Investment amount				Share amount

* The pre-contractual documents are: The prospectus, the share class related Packed Retail Investment and Insurance Product Key Information Document and the latest annual and semi-annual reports.

1. DIVIDEND DISTRIBUTING SHARE CLASSES

If you are selecting a Dividend Distributing share class, please provide instruction for receiving dividend proceeds (if declared).

Dividends, if declared:

- a). We elect the dividend proceeds to be reinvested automatically in additional shares of the same class of the relevant Sub- Funds.
- b). We elect that dividend proceeds are paid out. If dividend payments are requested, they will be credited directly to the bank account that has been indicated in this Account Opening Form.

Please note that the account will not be opened if you have not confirmed that you have read and understood the relevant pre-contractual documents prior to the investment decision.

2 PAYMENT INSTRUCTIONS

You must pay for your Shares in the reference currency of the relevant class of Shares indicated in the “Sub-Funds Selection” section above. Please pay from an account in your own name and by telegraphic transfer, without charge for the beneficiary.

For US dollars	For Euro
Pay to: IRVTUS3N In favor of: IRVTBEBB a/c 8900285451 For Credit to: 6396648400 GEF SICAV SBS AND REDS	Pay to: IRVTBEBB (BNYM SA/NV Brussels) In favor of: IRVTLULX For Credit to: 6396649780 GEF SICAV SBS AND REDS (or IBAN LU953400226396649780)
For GBP	For SEK
Pay to: IRVTGB2X (Sort Code 70-02-25) In favor of: IRVTBEBB For Credit to: 6396648260 GEF SICAV SBS AND REDS	Pay to: ESSESESS In favor of: IRVTBEBB a/c 5201 85 157 56 For credit to: 6396647520 GEF SICAV SBS AND REDS
For CHF	For AUD
Pay to: UBSWCHZH80A In favor of: IRVTBEBB a/c 02300000057165050000Z For credit to: 6396647560 GEF SICAV SBS AND RED	Pay to: HKBAAU2S In favor of: IRVTBEBB a/c 011-550597-041 For credit to: 6396640360 GEF SICAV SBS AND REDS
For JPY	
Pay to: BOTKJPJT In favor of: IRVTBEBB a/c 653-0431656 For credit to: 6396643920 GEF SICAV SBS AND REDS	

Debiting the account of	Name	Please give your name and account number with your bank
	A/C Number	
For the account		Give the account name of the appropriate bank
Bank		Give the name of the bank

Please specify the details of your bank account below. All redemptions will be made by bank transfer to your account. Please note that third party payments will not be executed!

Currency	
Bank	BIC / SWIFT code
Address	Postcode and City
IBAN / Account no.	Reference (Share Class name)
Account Name	

Correspondent bank	BIC / SWIFT code
Address	Postcode and City
Correspondent IBAN / Account no.	

A list of standard settlement instructions has been provided separately.

3 SIGNATURES

Date	Signature	Print name (and title if applicable)
Date	Signature	Print name (and title if applicable)
Date	Signature	Print name (and title if applicable)

C) Addendum to the Account Opening Form :

Introduction

According to Luxembourg Article 3 of the CSSF Regulation No. 12-02 of 14 December 2012, as amended, on the fight against money laundering and terrorist financing, we are required to perform an Enhanced Due Diligence on external parties acting as Intermediaries to the fund.

By law, we must:

- (a) gather sufficient information to understand fully the nature of the respondent's business and to determine the reputation of the institution and the quality of supervision;*
- (b) assess your anti-money laundering and anti-terrorist financing controls;*
- (c) document the respective responsibilities of each institution.*

To achieve these obligations, we require that you complete Appendix 1 (due diligence questionnaire) and Appendix 2 (Anti Money Laundering attestation).

The clarification of the necessary prerequisites for the business will help us to act in the interest of the investor(s) and both our companies to proceed as swiftly and efficiently as possible through the process.

Appendix 4 - Due Diligence Questionnaire

Questionnaire

Due Diligence Intermediary

Completion Notes

The fully completed questionnaire is the basis for current and future activity with your company.

Please ensure that all questions are fully answered. Incomplete answers or unanswered questions may result in rejection of your account opening request.

Please sign the attestation relating to Anti-Money Laundering in Appendix 2.

If there is insufficient space in any of the answer fields for your answer, then please attach an extra page with the question number and the corresponding answer.

I. General

1. Please name the company which will act as the distributor, nominee bank, depositary bank, correspondent bank, or other Financial Intermediary, and the contact person responsible for answering the questionnaire.

Full Legal Name*	
Registered Address	
Contact person and Title	
Phone	
Fax	
E-Mail	
Ownership structure	
Supervisory authority Name and website and local licensing requirements	
Website	

* Exact official name of the entity as provided in the Articles of Association and/or constitutive documents

2. Please provide us with the following current documents together with the completed questionnaire (please attach documents separately):
- a) Audit report (e.g. excerpts of internal audit report, excerpts of external audit report, ISAE 3402, SOC 1 equivalent report). In case such documents are not available please provide us with a comfort letter from your external auditor confirming that the policies and procedures are in line with the applicable regulatory requirements and that there have been no significant findings,
 - b) Organisational chart (showing the independence of the compliance function and internal audit),
 - c) A copy of the memorandum and articles of incorporation,
 - d) A copy of an original completed Wolfsberg Questionnaire signed by the supervised entity or the supervised parent company of the nominee entity,

- e) If the Wolfsberg Questionnaire or other documents are signed by the supervised parent company of the nominee entity, please provide the list of authorised signatories with specimen signatures and signatory powers (original or certified by two persons who are themselves on the list),
- f) AML/CTF Policy,
- g) Insider Information & Market Abuse Policy.

II. Legal issues and issues relating to supervisory law

3. Have you received a visit from your regulator in the past?
- yes no Answer already provided in another document: _____
4. If you received a visit from the regulator in the past, did the regulator have any material comments or findings with regard to AML/CTF? Please explain what they were related to and the status of the relevant remedial actions.
- yes no Answer already provided in another document: _____
5. Do you have pending litigation or closed litigation for the last five years? If yes please explain.
- yes no Answer already provided in another document: _____
6. Is your company bound by the laws and regulations of your home country and the according regulator relating to the prevention of money laundering and counter terrorist financing? If no, please explain why.
- yes no Answer already provided in another document: _____
7. Is your AML-CTF Policy and Compliance Monitoring Program approved by your board? If no, who approves the AML-CTF Policy and Compliance Monitoring Program?
- yes no Answer already provided in another document: _____
8. Is the AML-CTF Policy as well as the Compliance Monitoring Program re-confirmed annually? If no, how often is the Compliance Monitoring Program re-confirmed?
- yes no Answer already provided in another document: _____
9. Do you provide AML-CTF training to relevant employees at least on an annual basis?
- yes no Answer already provided in another document: _____

III. Signature Authentication

We kindly ask authorized senior management to sign this questionnaire for confirmation that it was prepared with due care and diligence of a prudent businessman and that it presents a true and fair view of the distribution capacity of your company and - if applicable - the sub-distributors.

Place		
Date		
Name and Function		
Signature(s)		

Appendix 5 - Anti-Money Laundering

[Please print this Anti-Money Laundering attestation on headed paper and return it signed by authorised signatories.]

We hereby acknowledge that [name of Financial Intermediary] is placing reliance on us for due diligence purposes (including ongoing monitoring) with respect to the investor(s) identity and confirm that in accordance with the standards of a prudent professional and the applicable laws of the jurisdiction in which we are regulated:

1. We have performed the anti-money laundering and counter-terrorist financing identification of the above investor and beneficial owners, as applicable;
2. We have access to and verify, to the extent required by law, the identity, including the true name, residence and other customer due diligence information, of each introduced investor(s) or beneficial owner(s), as appropriate and as applicable;
3. We have established the investor's identity by ensuring that the information required by all applicable anti-money laundering legislation has been obtained from the investor and retained on file by us to confirm (1) the formation of the company, the identity and authorized mandate of the directors, the bank account details, and the identity and beneficial ownership, if a corporate entity or (2) the investor's identity. The identity is known and verified.

The identity is known by having collected the following information:

The full name, surname(s), Nationality(ies), Birth (day, month, year, location and country), Residence country, Complete private address (country, city, Postal code, street and number) **and**

For Luxembourg Residents: Luxembourg identification number (which consists of: the date of birth of the person to whom it is assigned, a unique sequential range by date of birth and two control numbers) **or**

for Non-Residents: ID Card number or Passport number (and the type of document from which the number is extracted - e.g. ID Card or Passport), if a natural person.

The identity is verified by having collected the supporting documents, for each of the above-mentioned information. When a copy is provided, it must be duly certified or provided from an official source.

4. In the event that the introduced investor(s) is acting in a fiduciary capacity for another person, we have obtained and retain appropriate documentary evidence to support the identification of the person, where required;
5. In the event that the introduced investor(s) is an incorporated entity, we use all reasonable efforts to verify the identity of the ultimate individual beneficiaries and to obtain constitutional documents, a list of directors and executive officers (or identifying information relating to those directors and officers), and evidence that the persons executing any documents on behalf of the introduced investor are properly authorized;
6. The evidence we obtain to verify the identity of clients and beneficial owners meets the requirements of *EITHER* the relevant anti-money laundering and counter-terrorist financing legislation and regulations *OR* [name of relevant AML and CTF regulation(s)];
7. We do not open or maintain accounts for investors whose identity we are unable to identify or verify;
8. We have confirmed that none of the introduced investor(s), persons controlling or controlled by the introduced investor(s), or persons having a beneficial interest in the introduced client(s) is named on a list of prohibited countries, territories, entities and individuals maintained by the European Union or the US Treasury Department's Office of Foreign Assets Control, amongst other local authorities, and furthermore we screen continuously against these sanctions lists, as the lists are amended from time to time;
9. In the event that the introduced investor(s), persons controlling or controlled by the introduced investor(s), or persons having a beneficial interest in the introduced investor(s) is a senior political figure, or an immediate family member or close associate of a senior political figure or an entity owned or controlled by a current or former senior political figure, we use all reasonable efforts to verify that the source of funds are not the proceeds of corruption or other illegal activity;
10. We have procedures in place for the identification and monitoring of politically exposed persons (PEPs), and where identified, enhanced due diligence is conducted on those persons;
11. We will retain documentary evidence of the identity of the investor(s) and beneficial owner(s), as applicable, for a period of at least five years from the cessation of our relationship with the introduced client;
12. We do not do business with shell banks;
13. We will provide you with the documentation relating to the identification of the investor(s) with two days upon request.
14. We have procedures in place for cooperating with relevant governmental and law enforcement authorities and reporting to the competent Financial Intelligence Unit when appropriate.
15. We provide appropriate training on the prevention measures to our employees on a regular basis.
16. Where we have sub-delegated shareholder identification duties to sub-distributors who are eligible professional

subject to identification requirements equivalent to those imposed by Luxembourg laws and regulations, we have ensured that such delegation was carried out under the same terms as laid out above, and were the subject of a written agreement.

Date and place

Name & position

Signature(s)

Must be signed by the supervised intermediary or by the supervised parent company of the non-supervised nominee entity investing into the Fund.

Appendix 6 - Designation template

**For each new designation under the same account, please complete this Designation template.
Each Designation must be considered as having segregated assets and liabilities and its own Designation number under the same account number.**

1 ACCOUNT HOLDER - FINANCIAL INTERMEDIARY IDENTIFICATION

Please indicate your Account identification number (if already provided by the Register and Transfer Agent account):	
Company Name (“Entity”)	
Identification Number	Identification Number type (e.g., LEI Code, Company register number, etc.):
Signatures and name of signatories	

Date: _____

2 DESIGNATION (UNDERLYING CLIENT) IDENTIFICATION

- POPULATE SECTION 2.1 IF YOUR UNDERLYING CLIENT IS AN ENTITY
- POPULATE SECTION 2.2 IF YOUR UNDERLYING CLIENT IS AN INDIVIDUAL

2.1 ENTITY DESIGNATION – UNDERLYING INVESTOR

We confirm that this subscription is made on behalf of underlying clients and not in a proprietary capacity. We also confirm that we have been authorized to place transactions, including via fax, and instruct static data amendments on the account.

We therefore confirm, when it relates to the designation, that I/we am/are acting as:
 Appointed sub-distributor (of the Account holder who is an appointed distributor of Global Evolution Asset Management A/S.
 and/or the Fund)
 Acting as a depository on behalf of underlying clients
 other (please specify) _____

Name (the “Entity Designation”)	
Contact person / department	
Country of Incorporation or Organization	
Current Registered Address (Number and Street)	
Postcode and City	Country
Mailing Address (if different from above):	

Contact E-Mail	
Telephone	Fax
Country of Taxation	Tax Identification Number (TIN)
Date of Incorporation (if applicable)	
Entity's Company register Number	Legal Entity Identification (LEI) Code
Global Intermediary Identification Number (GIIN) Code	LEI Next Renewal Date
Any additional information that you would consider important	
FATCA and CRS Certification document provided"	<input type="checkbox"/> Self-Certification provided in Appendix 1 <input type="checkbox"/> Other Certification document

Source of funds invested: (Please select the applicable category. Further supporting documentation may be requested if deemed necessary to verify the below information.)		
<ul style="list-style-type: none"> Revenue from the Business activities <input type="checkbox"/> 	<ul style="list-style-type: none"> Government earning <input type="checkbox"/> 	<ul style="list-style-type: none"> Sale of Business <input type="checkbox"/>
<ul style="list-style-type: none"> Company sale <input type="checkbox"/> 	<ul style="list-style-type: none"> Investment Income <input type="checkbox"/> 	
<ul style="list-style-type: none"> Sale of Assets (please specify below) <input type="checkbox"/> 	<ul style="list-style-type: none"> Others (please specify below) <input type="checkbox"/> 	
Additional information:		
Intended Nature and Purpose of the business relationship		
Proposed Investment amount:		
Currency:		
Expected frequency of trading & duration of the business relationship		

2.2 INDIVIDUAL

<input type="checkbox"/> 1st Holder	<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs.	Profession	
If you hold or have any political / public function, or if you are an immediate relative of a person that holds or has held any political / public function, please tick the box. <input type="checkbox"/>			
First Name(s)		Surname	
Date of birth (DD/MM/YYYY)		Place of birth (town and country)	
Nationality(ies)		Passport / ID Number	
Issued at (country)		Expiration date	
Tax ID Number OR Certificate of Tax Residence		Country of taxation	
For Luxembourg tax domiciled individuals only: Luxembourg identification number (Social Security Number)			
Current Residential Address (Number and Street, City, Town, State, Province or County)			
Postcode		Country	
Mailing Address (if different from above):			
Postcode		Country	
Phone	Fax	Contact E-Mail	

Source of Wealth or Source of funds invested: (Please select the applicable category. Further supporting documentation may be requested if deemed necessary to verify the below information.)		
• Salary <input type="checkbox"/>	• Gift <input type="checkbox"/>	• Sale of Business <input type="checkbox"/>
• Savings <input type="checkbox"/>	• Pension <input type="checkbox"/>	• Investment Income <input type="checkbox"/>
• Sale of Assets <input type="checkbox"/> (please specify below)	• Inheritance <input type="checkbox"/>	• Others <input type="checkbox"/> (please specify below)
Additional information:		

<input type="checkbox"/> 2nd Holder (if any)	<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs.	Profession
If you hold or have any political / public function, or if you are an immediate relative of a person that holds or has held any political / public function, please tick the box. <input type="checkbox"/>		
First Name(s)	Surname	
Date of birth (DD/MM/YYYY)	Place of birth (town and country)	
Nationality(ies)	Passport / ID Number	
Issued at (country)	Expiration date	
Tax ID Number OR Certificate of Tax Residence	Country of taxation	
For Luxembourg tax domiciled individuals only: Luxembourg identification number (Social Security Number)		
Current Residential Address (Number and Street, City, Town, State, Province or County)		
Postcode	Country	
Mailing Address (if different from above):		
Postcode	Country	
Phone	Fax	Contact E-Mail

Source of Wealth or Source of funds invested: (Please select the applicable category. Further supporting documentation may be requested if deemed necessary to verify the below information.)		
• Salary <input type="checkbox"/>	• Gift <input type="checkbox"/>	• Sale of Business <input type="checkbox"/>
• Savings <input type="checkbox"/>	• Pension <input type="checkbox"/>	• Investment Income <input type="checkbox"/>
• Sale of Assets (please specify below) <input type="checkbox"/>	• Inheritance <input type="checkbox"/>	• Others (please specify below) <input type="checkbox"/>
Additional information:		