



Application Form for Trusts and Pensions Omnium Investments PCC Limited

(a protected cell company limited by shares registered in the Island of Guernsey with registration number 53629 and authorised by the Guernsey Financial Services Commission as an open-ended collective investment scheme of Class B)

If you are in any doubt about the contents of this document, you should consult your accountant, legal professional or financial adviser.

The shares will not be finally allotted until the Administrator is satisfied that cleared funds have been received. The Company reserves the right to reject any application in whole or in part, in which event the application money or any balance will be returned to the applicant as soon as practical and all bank charges will be borne by the applicant.

If the amount paid does not correspond to a specific number of shares, the Company will issue such number of shares as is applicable, calculated to four decimal places.

Your application to invest in the Fund should be made by completing the Application Form and mailing, faxing or emailing the duly completed and signed form together with original certified copies of your due diligence (refer to Annexure 1) to the Administrator.

If faxed or emailed the original documents must follow in the post.

Administrator:	Praxis Fund Services Limited
Address	Sarnia House, Le Truchot, St Peter Port, Guernsey, GY1 1GR
Telephone	Fund Admin +44 1481 737600
Fax	+ 44 1481 749829
Email	info@pfs.gg

Section 1: Investment



Rocq Capital Balanced Fund

or



Rocq Capital Growth Fund

Class A

Class B

Please insert the amount you wish to invest in GBP, noting the minimum investment amount is GBP5,000

Section 2: Trustee/Pension provider and Trust/Pension Details

This section is to be completed in full if you are investing as the Trustee/Pension Provider.

Note: Your investment will be registered exactly in accordance with the information provided below

Trust/Pension name

Trust/Pension: Number, Date & Place of Establishment

Type of Trust/Pension (i.e. discretionary/RATS)

Name of Trustee(s)/ Corporate Trustee/ Pension Provider

If Corporate Trustee/Pension Provider: Company Number, Date & Place of Incorporation

Important: Applications from relevant trusts or pension schemes must clearly identify its trustee(s), pension providers, directors of the trustee/pension provider (if Corporate), beneficial owners of the trustee/pension provider (if Corporate), economic settlor(s) of the trust/pension scheme, protector(s) of the trust, enforcer(s), beneficiary(s) of the trust/pension scheme, and any other natural person who exercises ultimate effective control over the trust/pension scheme. All applicants must provide appropriate due diligence to the Administrator as they may require and complete the related parties section below (please refer to Annexure 1).

Correspondence

address Postal code

Registered address

Postal code

Is the Trustee/Pension Provider regulated by the Guernsey Financial Services Commission ("GFSC") (If yes, then please provide supporting documentation to the Administrator) Yes No

Regulated number

Nature of business

Specify source of wealth and source of funding for this investment

Source of wealth is the economic activity which generated the net worth.

Source of funds is the activity which generated the monies which are being invested (e.g. earnings, investments, savings, inheritance, etc.). The Administrator may request evidence of the information provided below.

I/We will indicate below, (i) where I/we am/are a tax resident and (ii) my/our Tax Identification Number (“TIN”) for each country indicated (please tick and/or complete as applicable) and confirm the below is applicable. If a TIN is unavailable please provide the appropriate reason A, B or C. If you are a tax payer in more than one country please state so below.

- Reason A The country where the investor is liable to pay tax does not issue TINs to its residents
- Reason B The investor is otherwise unable to obtain a TIN or equivalent number (please explain why you are unable to obtain a TIN in the below table if you have selected this reason)
- Reason C No TIN is required. (Note: only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed)

Country of tax residence	TIN	Reason for no TIN		
		A	B	C
1. <input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. <input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. <input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

- 1.
- 2.
- 3.

Section 4b: CRS Declaration for the Trust/Pension Scheme (please tick one of the following boxes)

Please provide the investor’s status by ticking one of the following boxes.

(a) Financial Institution – Investment Entity

- (i) An Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution (Note: if ticking this box please also complete below)
- (ii) Other Investment Entity

(b) Financial Institution – Depository Institution, Custodial Institution or Specified Insurance Company

If you have ticked i) or ii) above, please provide, if held, the Global Intermediary Identification Number (“GIIN”) obtained for FATCA purposes.

. . .

(c) Active Non-Financial Entity (“Active NFE”) – 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

If you have ticked (c), please provide the name of the established securities market on which the corporation is regularly traded:

If you are a Related Entity of a regularly traded corporation, please provide the name of the regularly traded corporation that the Entity in (c) is a Related Entity of:

- (d) Active NFE – a Government Entity or Central Bank
- (e) Active NFE – an International Organisation
- (f) Active NFE – other than (c) – (e) (for example a start-up NFE or a non-profit NFE)
- (g) Passive NFE (Note: if ticking this box please also complete below)

If you have ticked (a)(i) or (g) above, then please indicate the name of any Controlling Person(s) and complete the controlling person tax residency self-certification form for each Controlling Person below (Sections 4c – 4e)

Section 4c: Related Parties and or Controlling Person FATCA & CRS Status

Please provide the Related Party or Controlling Person's Status by ticking the appropriate box.

a	Controlling Person of a legal person – control by ownership	<input type="checkbox"/>
b	Controlling Person of a legal person – control by other means	<input type="checkbox"/>
c	Controlling Person of a legal person – senior managing official	<input type="checkbox"/>
d	Controlling Person of a trust – settlor	<input type="checkbox"/>
e	Controlling Person of a trust – trustee	<input type="checkbox"/>
f	Controlling Person of a trust – protector	<input type="checkbox"/>
g	Controlling Person of a trust – beneficiary	<input type="checkbox"/>
h	Controlling Person of a trust – other	<input type="checkbox"/>
i	Controlling Person of a legal arrangement (non-trust) – settlor-equivalent	<input type="checkbox"/>
j	Controlling Person of a legal arrangement (non-trust) – trustee-equivalent	<input type="checkbox"/>
k	Controlling Person of a legal arrangement (non-trust) – protector-equivalent	<input type="checkbox"/>
l	Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent	<input type="checkbox"/>
m	Controlling Person of a legal arrangement (non-trust) – other-equivalent	<input type="checkbox"/>

Please confirm below the following:

(i) where you are tax resident; (ii) what is your TIN for each country indicated; and (iii) if you are tax resident in a country that is a Reportable Jurisdiction(s)

You can also find out more about whether a country is a Reportable Jurisdiction on the OECD automatic exchange of information portal:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

If the Controlling Person is tax resident in more than three countries please use a separate sheet. If a TIN is unavailable please provide the appropriate reason **A**, **B** or **C**:

- Reason A** The country where the investor is liable to pay tax does not issue TINs to its residents
- Reason B** The investor is otherwise unable to obtain a TIN or equivalent number (please explain why you are unable to obtain a TIN in the below table if you have selected this reason)
- Reason C** No TIN is required. (**Note: only select this reason if the authorities of the country of tax residence entered below do not require the TIN to be disclosed**)

	Country of tax residence	TIN	Reason for no TIN		
			A	B	C
1.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please explain in the following boxes why you are unable to obtain a TIN if you selected **Reason B** above.

1.
2.
3.

Section 5: Applicant(s) Bank Account Details (all fields must be completed)

To comply with applicable anti-money laundering (“**AML**”) and counter-terrorism financing (“**CTF**”) rules and regulations there is a requirement to provide the following information. The subscription money **MUST** be received from an account in the name of the applicant(s)/ investor/s. The Administrator will not and does not accept 3rd party payments. The Administrator will pay redemption proceeds to the bank account details supplied below. The Administrator will not be responsible for late payments if Section 5 is incorrect or incomplete. The Administrator will not be liable for any bank charges which may be deducted or guarantee that they will achieve the best FX rate for the conversion of any redemption proceeds that is requested in a non base currency of the Fund.

APPLICANT BANK ACCOUNT DETAILS	
Account name	<input type="text"/>
Account number	<input type="text"/>
Name and address of the bank	<input type="text"/>
Name of branch SWIFT Code	<input type="text"/>
Sort code	<input type="text"/>
Currency of account	<input type="text"/>

COMPANY BANK ACCOUNT DETAILS

The Investment manager, the Investment Advisor, the Administrator and the Fund accept no responsibility for the transfer of funds to the nominated bank account, nor will they guarantee that they will achieve the best FX rate for the conversion of any subscription money that is not received in the base currency of the Fund. It is the applicant's responsibility to ensure that the funds are received by the company in its nominated bank account prior to the cut off.

Account name	PFS re Omnium Investments PCC Ltd Client Account
Account number	70199637
IBAN	GB33BNTB60839870199637
Name and address of the bank	Butterfield Bank (Guernsey) Limited P.O. Box 25, Regency Court, Gategny Esplanade, St. Peter Port, Guernsey GY1 3AP
Name of branch SWIFT Code	BNTBGGSX
Sort code	60-83-98
Currency of account	GBP

Section 6: Financial Advisor Details (if applicable)

If you are making this application through a financial advisor, please provide their details below.

Financial Adviser Name			
Brokerage Name			
Postal Address			
		Postal Code	
Country			
Email Address			
Telephone Number (incl. area code)			
Financial Advisor Code			
% of Trail to be paid			
% of Initial Commission to be paid			

Section 7: Terms and Conditions

- 1) **Words and phrases:** Words and phrases used in this application form shall have the same meaning ascribed to them as in the Scheme Particulars (available in electronic format).
- 2) **Incomplete application forms:** If money is received in the Company's bank account but the application form is incomplete either from a regulatory or legal standpoint, the Company will be unable to proceed with the investment until all satisfactory information is received.
- 3) **Transfer of funds:** The Investment Manager, the Investment Adviser, the Company and the Administrator accept no responsibility for the transfer of funds to the Company's nominated bank account. It is the applicant's responsibility to ensure that the funds are received by the Company in its nominated account on or before the Closing Date.
- 4) **Refusal of applications:** The Investment Manager, the Investment Adviser, the Company and the Administrator reserve the right to refuse applications for investment at their discretion.
- 5) **Receipt of instructions:** All application forms and client due diligence must be received in original signed form.
- 6) **Minimum subscription amount:** The minimum subscription amount is noted in this application form or Scheme Particulars.
- 7) **Contract notes:** To avoid unnecessary expense and to facilitate redemption of shares, share certificates will not be issued, contract notes will be issued in their place.

Section 8: Declaration (all applicants must sign this declaration)

1. I/We, as named in this application form, hereby confirm by the signing of this application form that I/we understand that the information supplied by me/us may be used and shared by the Administrator. I/We acknowledge that the information contained in this form and information regarding myself/ourselves may be provided to the tax authorities of the country in which this information is/are maintained and exchanged with tax authorities of another country or countries in which the Individual may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
2. I/We, as named in this application form, hereby confirm by the signing of this application form that I/we certify that I am/we are the individual (or am /are authorised to sign for the Individual) to which this form relates.
3. I/We, as named in this application form, hereby confirm by the signing of this application form that I/we certify that where I/we have provided information regarding any other person (such as a controlling person or other reportable person to which this form relates) that I/we will, within 30 days of signing this form, notify those persons that I/we have provided such information and that such information may be provided to the tax authorities of the country in which the information is/are maintained and exchanged with tax authorities of another country or countries in which the person may be tax resident pursuant to intergovernmental agreements to exchange financial account information.
4. I/We, as named in this application form, hereby confirm by the signing of this application form that I/we declare that all statements made in this declaration are, to the best of my/our knowledge and belief, correct and complete.
5. I/We, as named in this application form, hereby confirm by the signing of this application form that I/we undertake to advise the Administrator within 30 days of any change in circumstances which affects the tax residency status of the individual identified in this form or causes the information contained herein to become incorrect, and to provide the Administrator with a suitably updated self-certification and declaration within 90 days of such change in circumstances.
6. I/We warrant that all the information given in this application, and in all documents that have been or will be signed by me/us in connection with the application, whether in my/our handwriting or not, is true and complete.
7. I/We agree that all the statements in this application and the documents stated above shall be the basis of the proposed contract, that any mis-statement or omission made by myself/ourselves therein may lead to any contract made being declared void by the Company and/or the Administrator, and the Company shall be entitled to deduct all costs and expenses incurred by the Company and/or the Administrator in connection with any mis-statement or omission made by myself/ourselves, from all monies paid by myself/ourselves.
8. I/We agree that no statement, whether made by myself/ourselves or by the person canvassing for or handling this application or by any other person, shall be binding upon the Company and/or the Administrator unless the same be reduced to writing, submitted to the Company and the Administrator and made part of the contract.
9. I/We agree that should this application be accepted by the Company and the Administrator it will be conditional upon there having been no material alteration to the facts on which the acceptance was based.

10. I/We have read and understood the Company's Scheme Particulars, together with the definitions, and have acquainted myself/ourselves with the charges of the Investment Manager, the Investment Adviser, the Administrator, and the Company
11. I am/We are not resident in the United States of America and its territories nor resident in any jurisdiction where investments in the Company would be unlawful or otherwise not permitted.
12. I/We confirm that I am/we are 18 years of age or over and are aware of and accept the risks involved in investing in the Company. I am/We are applicants that can afford to take a higher degree of risk, which may include the risk of the loss of my/our entire investment, and who have/has extensive knowledge and experience in financial and business matters and is/are capable of evaluating the merits and risks associated with an investment in the Company.
13. I am/We are aware that taxation consequences might be relevant to the acquisition, holding or disposal of the shares and that I/we will take appropriate tax advice in this regard and ensure that I/we comply with all laws applicable to my/our country of residence. I/We agree that the Company cannot be held responsible for any tax liability that arises as a result of investing in the Company.
14. I/We have carefully read and understood all the terms and conditions outlined in the Scheme Particulars and above, (including but not limited to the applicant undertakings set out therein), and agree to be bound thereby and warrant the terms thereof.
15. I/We have carefully read and understood the Privacy Notice and all the terms and conditions outlined and agree to be bound thereby and warrant the terms thereof.
16. I/We acknowledge that the accounts and notices of the Company will be sent electronically and will be sent to the email address provided in this application form.
17. I/We the undersigned confirm that I/we have read and understood this declaration and understand its implications.
18. I/We acknowledge and agree that I/we have reviewed the company Privacy Notice on the website provided.
19. I/We hereby agree to provide such information as the Company deems necessary, which may be requested from time to time in order to comply with FATCA and CRS.
20. I/We hereby agree that I/we have read, understood and completed Section 4 (if applicable) and agree to make the declarations set out under the relevant sections entitled FATCA and CRS.
21. The applicant/s hereby agree and acknowledge that the Company, the Controller Affiliates and the Administrator may transfer the personal information to a third country without Adequacy in accordance with the terms of the Privacy Notice as set out in Annexure 6 (Privacy Notice).

By signing this form, the applicant(s) acknowledges that they have received, understood and if required, taken guidance on the Fund's Scheme Particulars, and accept that the investment is suitable to their specific investment objectives and needs.

Applicant Signature	Date	Place

2nd Applicant Signature (if required)	Date	Place

Important: This application form needs to be read in conjunction with the Annexures 1-6 and supported by relevant Due Diligence, as detailed in Annexure 1. When completing and returning this application form for investment, please do not return the Annexures.

Annexure 1: Due Diligence Document Requirements

Applicants must provide due diligence documents as detailed below.

Please refer to relevant section/s as below, to ensure the following due diligence documentation accompanies the application form.

Trust/Pension Scheme applicant(s)

Where the trust/pension scheme application is made by a Guernsey Financial Services Business regulated by the Guernsey Financial Services Commission the Administrator will require the following:

- (a) An original completed professional intermediary letter (see Appendix 1)
- (b) An original or certified authorised signatory list

Where the applicant has individual trustees, the Administrator will require the following:

- (a) Original Certified extract of the Trust Deed confirming the date, place and establishment of the Trust, the economic settlor, the protector and the beneficiaries (*including Deeds of Retirement and appointment, if any changes to trustee and parties*)
- (b) **For each individual Trustee** a completed section 3 of the application form plus, an original certified copy of valid passport or national ID card with clear photograph (please ensure copies of IDs are signed). If the Investor wears glasses, please ensure the eyes are visible. If dual nationality is held please provide second document as described in this application form AND an original certified copy of utility account (water, electricity, or gas) bank or credit card statement not more than three months old and reflecting residential address as displayed on the application form. Utility accounts should be for a residential address and fixed services (not a PO Box address or mobile tel.) AND please complete the Related parties' and controlling person CRS/FATCA section 4c of this form
- (c) **For the economic settlor and protector**, a completed application form for each plus, an original certified copy of valid passport or national ID card with clear photograph (please ensure copies of IDs are signed). If the Investor wears glasses, please ensure the eyes are visible. If dual nationality is held please provide second document as described in this application form AND an original certified copy of utility account (water, electricity, or gas) bank or credit card statement not more than three months old and reflecting residential address as displayed on the application form. Utility accounts should be for a residential address and fixed services (not a PO Box address or mobile tel.) AND please complete the related parties and controlling person CRS/FATCA section 4c of this form.
- (d) **For all parties that have benefitted or are likely to benefit from the Trust**, a completed section 3 of the application form for each plus, an original certified copy of valid passport or national ID card with clear photograph (please ensure copies of IDs are signed). If the Investor wears glasses, please ensure the eyes are visible. If dual nationality is held please provide second document as described in this application form AND an original certified copy of a utility account (water, electricity, or gas) bank or credit card statement not more than three months old and reflecting residential address as displayed on the application form. Utility accounts should be for a residential address and fixed services (not a PO Box address or mobile tel.) AND please complete the related parties and controlling person CRS/FATCA section 4c of this form.

Note: If no parties have benefitted, the trust is a discretionary trust and the AML regulations in your jurisdiction do not require that you obtain Due Diligence on beneficiaries until they receive benefit, then we will require an originally signed letter from the trustee confirming these points.

Where the applicant is a corporate trustee/pension provider domiciled outside Guernsey, the Administrator will require the following (even if the corporate trustee is a regulated entity in an equivalent Appendix c jurisdiction)

Documents on the Trustee/:

- (a) Original certified copy of certificate of incorporation and/ or certificate of name change (if necessary) of corporate trustee/pension provider
- (b) Original or certified copy of authorised signature list of corporate trustee/pension provider.
- (c) Original certified directors register of the corporate trustee/pension provider.
- (d) Original certified share register of corporate trustee/pension provider
- (e) Original certified share register of corporate trustee/pension provider

- (f) **For each Director AND each Authorised signatory of the corporate trustee/pension provider**, a completed section 3 of the application form for each plus, an original certified copy of valid passport or national ID card with clear photograph (please ensure copies of IDs are signed). If the Investor wears glasses, please ensure the eyes are visible. If dual nationality is held please provide second document as described in this application form AND an original certified copy of a utility account (water, electricity, or gas) bank or credit card statement not more than three months old and reflecting residential address as displayed on the application form. Utility accounts should be for a residential address and fixed services (not a PO Box address or mobile tel.) AND please complete the related parties and controlling person CRS/FATCA section 4c of this form.
- (g) **For each individual shareholder that owns 25% or greater of the corporate trustee/pension provider**, a completed section 3 of the application form for each plus, an original certified copy of valid passport or national ID card with clear photograph (please ensure copies of IDs are signed). If the Investor wears glasses, please ensure the eyes are visible. If dual nationality is held please provide second document as described in this application form AND an original certified copy of a utility account (water, electricity, or gas) bank or credit card statement not more than three months old and reflecting residential address as displayed on the application form. Utility accounts should be for a residential address and fixed services (not a PO Box address or mobile tel.) AND please complete the related parties and controlling person CRS/FATCA section 4c of this form.
- (h) **For each Corporate shareholder which owns 25% or greater of the corporate trustee**, full company documents (as above section a-g) if the structure is complex, please provide a structure chart so that we can further advise of our CDD requirements.

Documents on the Trust/Pension Scheme:

- (i) Original Certified extract of the Trust Deed/Pension approval certificate, confirming the date, place and establishment of the Trust, the economic settlor, the protector and the beneficiaries (*including Deeds of Retirement and appointment, if any changes to trustee and parties*)
- (j) **For the economic settlor and the protector**, a completed section 3 of the application form for each plus, an original certified copy of valid passport or national ID card with clear photograph (please ensure copies of IDs are signed). If the Investor wears glasses, please ensure the eyes are visible. If dual nationality is held please provide second document as described in this application form AND an original certified copy of a utility account (water, electricity, or gas) bank or credit card statement not more than three months old and reflecting residential address as displayed on the application form. Utility accounts should be for a residential address and fixed services (not a PO Box address or mobile tel.) AND please complete the related parties and controlling person CRS/FATCA section 4c of this form.
- (k) **For all parties that have benefitted or are likely to benefit from the Trust/Pension Scheme**, a completed section 3 of the application form for each plus, an original certified copy of valid passport or national ID card with clear photograph (please ensure copies of IDs are signed). If the Investor wears glasses, please ensure the eyes are visible. If dual nationality is held please provide second document as described in this application form AND an original certified copy of a utility account (water, electricity, or gas) bank or credit card statement not more than three months old and reflecting residential address as displayed on the application form. Utility accounts should be for a residential address and fixed services (not a PO Box address or mobile tel.) AND please complete the related parties section and controlling person CRS/FATCA section 4c of this form.

Note: If no parties have benefitted, the trust is a discretionary trust and the AML regulations in your jurisdiction do not require that you obtain Due Diligence on beneficiaries until they receive benefit, then we will require an original signed letter from the trustee confirming these points.

Annexure 2: Certification Requirements

Please ensure all accompanying due diligence is certified as follows:

Original certified documents without a photo

"I hereby certify this as a true copy of the original document, which I have seen."

[insert signature] Signed by [insert certifier's name] [insert professional qualification or other designation and identification number, professional body of which the certifier is a member, where applicable and contact details i.e. telephone number and email address]. Also insert the date of certification.

Original certified documents with a photo

"I hereby certify this to be a true copy of the original document, which I have seen, and the photograph bears a true likeness of the person named therein, who I have met."

[insert signature] Signed by [insert certifier's name] [insert professional qualification or other designation and identification number, professional body of which the certifier is a member, where applicable and contact details i.e. telephone number and email address] [insert date of certification] In the presence of [insert subject's name where the document contains a photograph]

The following persons can be considered suitable to certify due diligence documentation of natural persons and trust documents:

- (a) a member of the judiciary, a senior civil servant, or a serving police or customs officer (stamp to include member's name, title and contact telephone number);
- (b) an officer of an embassy, consulate or high commission of the country or territory of issue of documentary evidence of identity;
- (c) a lawyer who is a member of a recognised professional body;
- (d) a notary public who is a member of a recognised professional body;
- (e) an accountant who is a member of a recognised professional body;
- (f) an actuary who is a member of a recognised professional body;
- (g) a member of the Institute of Chartered Secretaries and Administrators; or
- (h) a director or officer of an Appendix C Jurisdiction Regulated Financial Services Business (see the definition in Appendix C to the Handbook) or of a Financial Services Business subject to group/parent policy where the Head Office is situated and regulated in a country or territory listed in Appendix C to the Handbook.

Important:

All applications are considered on a case-by-case basis and additional due diligence documentation may be requested.

The Administrator reserves the right to request additional documentation as and when required. If an applicant is unable to supply any of the documentation described, they should contact the Administrator to discuss mutually acceptable alternative arrangements.

A suitable certifier must certify that he has seen original documentation verifying identity and residential address. Where a document contains a photograph the certifier must certify (in writing) that the photograph is a true likeness of that individual whom they have met. The certifier must also sign and date the copy identification data and provide adequate information so that contact can be made with the certifier in the event of a query.

Annexure 3a: Definitions

- “Politically Exposed Person”

The term “Politically Exposed Person” means any current and former senior political figure who holds or held a “Prominent function *(as defined below), or a natural person who is or has been entrusted with a prominent function* (as defined below) by an international organisation.

The PEP status also applies to their immediate family and close associates. (A senior political figure is a senior figure in the executive, legislative, administrative, military or judicial branches of a government (elected or non-elected), a senior figure of a major political party, or a senior executive of a government owned corporation. It includes any corporate entity, partnership or trust relationship that has been established by, or for the benefit of, a senior political figure. Immediate family typically includes the person's parents, siblings, spouse, partner (where considered by the law of the country or territory in which the relevant public function is held as being equivalent to a spouse), children, in-laws, grandparents and grandchildren. Close associate typically includes a person who is widely and publicly known to maintain an unusually close relationship with the PEP and includes a person who is in a position to conduct substantial domestic and international financial transactions on the PEP's behalf

*Prominent Functions are: -

- i. Heads of state or heads of government
- ii. Senior politicians and other important officials of political parties
- iii. Senior government officials
- iv. Senior members of the judiciary
- v. Senior military officers
- vi. Senior executives of state-owned body corporates e.g. Directors, councillors and members of the board or equivalent positions

- **“Commercially Exposed Person”**

Commercially Exposed Persons (“CEPs”) will be senior executives of well-known commercial enterprises being a national or international business which can be regarded as a household name, either locally, or elsewhere.

- **“High Risk Jurisdiction”**

Currently but subject to change;

Afghanistan, Albania, Algeria, Angola, Antigua & Barbuda, Argentina, Armenia, Azerbaijan, Bahamas, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Bolivia, Bosnia & Herzegovina, Botswana, Brunei Darussalam, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, China, Colombia, Cook Islands, Cuba, Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Falkland Islands, Gabon, Gambia, Ghana, Guadeloupe, Guam, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Iceland, India, Indonesia, Iran, Iraq, Ivory Coast, Jamaica, Jordan, Kazakhstan, Kenya, Kyrgyzstan, Laos, Lebanon, Liberia, Libya, Macau, Macedonia, Madagascar, Malawi, Maldives, Mali, Mauritania, Mauritius, Mexico, Moldova, Mongolia, Montenegro, Morocco, Mozambique, Myanmar/Burma, Nauru, Nepal, Nicaragua, Niger, Nigeria, North Korea, Pakistan, Palestine, Panama (Republic of), Papua N.Guinea, Paraguay, Peru, Philippines, Puerto Rico, Russia, Rwanda, Saudi Arabia, Senegal, Sierra Leone, Solomon Isles, Somalia, Sri Lanka, Sudan, Suriname, Swaziland, Syria, Tajikistan, Tanzania, Tasmania, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, Ukraine, Uzbekistan, Vatican City State, Venezuela, Vietnam, Yemen, Zanzibar, Zimbabwe.

- **“High Risk Applicants”**

If you are a Politically Exposed Person, Commercially Exposed Person or from a High Risk Jurisdiction you are considered a high risk applicant

Annexure 3b: Definitions for FATCA and CRS

Important note: These are selected definitions provided to assist you with the completion of this application form. Further details can be found within the OECD Common Reporting Standard for Automatic Exchange of Financial Account Information or the U.S. IRS website for Foreign Account Tax Compliance provisions (“FATCA”). Both links are below for reference.

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

<http://www.irs.gov>

If you have any questions in relation to the above please contact your professional tax adviser or domestic tax authority.

Active Non-Financial Entity (“Active NFE”)

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

- (a) active NFEs by reason of income and assets;
- (b) publicly traded NFEs;
- (c) Governmental Entities, International Organisations, Central Banks, or their wholly owned Entities;
- (d) holding NFEs that are members of a nonfinancial group;
- (e) start-up NFEs;
- (f) NFEs that are liquidating or emerging from bankruptcy;
- (g) treasury centres that are members of a nonfinancial group; or
- (h) 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 for 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 Organisation, 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 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 the initial organisation 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 reorganising 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 organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii. it is exempt from income tax in its jurisdiction of residence;
 - iii. it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv. the applicable laws of the 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 organisation, or escheat to the government of the NFE’s jurisdiction of residence or any political subdivision.

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

“Control”

“Control” over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest (typically on the basis of a certain percentage (e.g. 25%)) in the Entity. 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 through ownership interests, then under the CRS the Reportable Person is deemed to be the natural person who hold the position of senior managing official.

“Controlling Person(s)”

“Controlling Person(s)” 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.

“Custodial Institution”

“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.

“Depository Institution”

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

“FATCA”

FATCA stands for the Foreign Account Tax Compliance provisions, which were enacted into U.S. law as part of the Hiring Incentives to Restore Employment (HIRE) Act on March 18, 2010. FATCA creates a new information reporting and withholding regime for payments made to certain non-U.S. financial institutions and other non-U.S. entities.

“Entity”

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

“Financial Institution”

“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.

“Investment Entity”

“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.

“Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution”

Any Entity the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets if the Entity is (i) managed by a Financial Institution and (ii) not a Participating Jurisdiction Financial Institution.

“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.

“NFE”

“NFE” is any Entity that is not a Financial Institution.

“Non-Reporting Financial Institution”

Means any Financial Institution that is:

- (a) a Governmental Entity, International Organisation 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;
- (b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (c) an Exempt Collective Investment Vehicle;
- (d) 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;
- (e) any other defined in a country's domestic law as a Non-Reporting Financial Institution.

“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.

“Participating Jurisdiction Financial Institution”

- (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.

“Passive NFE”

Under the CRS a “Passive NFE” means any:

- (i) NFE that is not an Active NFE; and
- (ii) Investment Entity located in a Non-Participating Jurisdiction and managed by another Financial Institution.

“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.

“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.

“Reportable Jurisdiction”

Is a jurisdiction with which an obligation to provide financial account information is in place.

“Reportable Jurisdiction Person”

An 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.

“Reportable Person”

A “Reportable Person” is defined as a “Reportable Jurisdiction Person”, other than:

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

“Resident for tax purposes”

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. 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. For additional information on tax residence, please talk to your tax adviser or see the following link: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

“Specified Insurance Company”

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

“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 or an Entity and used to identify the individual or Entity for the purposes of administering the tax laws of such jurisdiction. Further details of acceptable TINs can be found at the following link:

<http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>

Some jurisdictions do not issue a TIN. However, these jurisdictions often utilise some other high integrity number with an equivalent level of identification (a “functional equivalent”). Examples of that type of number include, for Entities, a Business/company registration code/number.

Annexure 5. Financial Information, United States Foreign Account Tax Compliance Act (“FATCA”) and Common Reporting Standards (“CRS”)

This section must be read by all applicants.

Pursuant to FATCA and CRS regulations (together “**Tax Regulations**”) which refer to laws, treaties and regulations created to enable automatic exchange of tax information and any regulations, guidance or intergovernmental agreements implementing or similar to the same; the Administrator is required to collect and process certain information about each investor’s tax residency in order for it to comply with its FATCA and CRS obligations.

A number of jurisdictions are adopting similar Tax Regulations legislation designed to prevent tax evasion through the use of offshore accounts. The Fund recognises each jurisdiction has its own rules for defining tax residence and each jurisdiction has provided information on how to determine whether an entity is tax resident in that jurisdiction on the OECD

website (<http://www.oecd.org/tax/automatic-exchange>). For FATCA purposes, you can find more information on the U.S. IRS website (<http://www.irs.gov>).

A Trust 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 its domicile, residence, place of management or incorporation, or any other criterion of a similar nature, and not only from sources in that jurisdiction. 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. For additional information on tax residence, please talk to your professional tax adviser.

Where an applicant holds tax residency outside of Guernsey the investor is legally obliged to disclose information in this application form. The Fund may seek to obtain other financial information as it sees fit. The Administrator will identify and report all persons, as being subject to such legislation, to its director of income tax who may transfer this information to the government of another territory in accordance with the relevant agreement. In order to facilitate this process, certain declarations must be completed in full and signed by the following applicants:

- (a) Any natural person or persons (this includes persons making an individual or joint application);
- (b) Any and every beneficiary of a trust or beneficiaries of a trust who have benefitted from that trust;
- (c) Any and every beneficial owner of a company (i.e. each and every shareholder);
- (d) Any controller of a corporation or company.

Completing Section 4

Section 4a and 4b are for the details on the Trust itself and need to be completed by the applicant. If the applicant is classified as a Passive NFE or an Investment Entity located in a Non-Participating Jurisdiction managed by another financial institution, then please provide information on the natural person/s who exercise control over the applicant (these individuals are referred to as "**Controlling Person/s**"). In this instance the applicant will need to complete not only section 4a-c. This information should be provided by all Trusts located in a Non-Participating Jurisdiction even if managed by another financial institution. Section 4 must be read by all applicants.

You should indicate the capacity in which you have signed the declaration (see Section 4c) i.e. if you are an authorised signatory of the Trustee, or related party.

It is the applicants responsibility to determine in which jurisdiction/s he/she is a tax payer and the Administrator accepts no liability or responsibility for any incorrect declarations made. Should you be in any doubt over completing Section 4, including how you determine your tax status, you should contact your professional tax adviser.

Definitions relating to Section 4 are noted in Annexure 1 under definitions for FATCA and CRS.

None of the information within this application form indicates or constitutes any form of legal or tax advice and there is no guarantee it can be accepted for completeness, editorial and technical mistakes, any questions please seek appropriate advice from competent counsel.

This application form will remain valid unless there is a change in circumstances relating to the information provided by the applicant as to their tax residence or other mandatory field information that makes this form incorrect or incomplete.

For any changes please notify the Administrator, without delay, and provide an updated declaration.

Annexure 6: Privacy Notice

The Privacy Notice sets out how personal data is collected, processed and disclosed in connection with the Fund and is issued by the Fund as a data controller. The full notice dated May 2020 can be viewed on www.praxisifm.com/privacy-notice/

If you have any questions about our use of your personal data, our retention procedures or our security processes, please contact our Data Privacy Manager at privacy@praxisifm.com.

Appendix 1
Professional Intermediary Letter

Praxis Fund Services Limited
Sarnia House
Le Truchot
St Peter Port
Guernsey
GY1 1GR

Date:

Dear Praxis Fund Services

We understand that in accordance with Guernsey legislation, in order to treat us as the client principal, you require us to give the following confirmations to yourselves:

We confirm that we are:

- A Regulated Financial Services Business operating from an Appendix C jurisdiction other than a Trust or corporate services provider; or
- A person licensed under the Regulation of Fiduciaries, Administration Businesses and Company Directors, etc. (Bailiwick of Guernsey) Law, 2000; or
- A wholly owned subsidiary of an Appendix C regulated financial services business (other than a business regulated for the provision of trust and corporate services) offering nominee or pensioner trustee services to our regulated parent company for no charge;

We further confirm that:

- a) We, the intermediary have appropriate Customer Due Diligence ("CDD") procedures in place to differentiate between the CDD requirements for high and low risk relationships ;
- b) We conduct all necessary CDD procedure in respect of our customers, including enhanced CDD measures for Politically Exposed Persons and other high risk relationships;
- c) The account will only be operated by the intermediary and that they will have ultimate and effective control over the account.
- d) We confirm that the personal data provided by us to Praxis Fund Services Limited in respect of the Investor pursuant to this letter has been obtained lawfully and in accordance with the Data Protection (Bailiwick of Guernsey) Law, 2017.
- e) We confirm that the purpose and nature of the business relationship between us, yourselves, and our client(s) is the investment in investment trusts or companies.
- f) We confirm that in respect of each person for whom personal data has been provided to Praxis Fund Services Limited in respect of the Investor, that person has carefully read the privacy notice at Schedule A to this Letter with respect to Praxis Fund Services Limited's collection and maintenance of personal data regarding such persons.

Authorised Signatory

Authorised Signatory