Account Opening Form

For the holding of shares in sub-fund of Gemcap Investment Funds (Ireland) plc (the "Company")

This application form is for the client(s) investing a lump sum into the following sub-fund of the Company:

Latin America Opportunities Fund

Mirabella Financial Services LLP acts as investment manager to the Fund.

Note:

Unless otherwise defined in this Account Opening Form, all capitalised terms used herein shall have the same meaning as is ascribed to them in the current Prospectus of the Company as amended from time to time (the "Prospectus").

In the event of any inconsistency between the terms of this Account Opening Form and those of the Prospectus, the terms of the Prospectus will prevail.

Instructions:

(1) Please complete (a) and (b) below in full, answering all questions. Each document should then be signed (where appropriate).

(a) This Account Opening Form for the holding of Shares;

(b) Self-certification form required under the Foreign Account Tax Compliance Act ("FATCA") and the Common Reporting Standard ("CRS") (the "Self-Certification Form").

(2) A completed, signed and dated Account Opening Form and Self-Certification Form, together with required supporting documentation (as set out in Section 11. of this Account Opening Form), should be sent by email to; Dublin_TA_Customer_Support@caceis.com or fax to the Administrator at: +353 1 613 0401. Please note the Account Opening Form will not be accepted until the Self-Certification Form and all the relevant supporting documentation are received by the Administrator. Additional confirmation of identity or authority of the Applicant or source of funds may also be required in certain circumstances. The original completed, signed and dated Account Opening Form and Self-Certification Form, together with required supporting documentation (see Section 11.), must follow by post so that it is received by the Administrator within three Business Days after the facsimile transmission of this Account Opening Form. Please send to:

CACEIS Ireland Limited 4Th Floor, One George's Quay Plaza, George's Quay, Dublin 2, Ireland	**For questions please contact:** Dublin_TA_Customer_Support@caceis.com Tel: + 353 1 4406 555.

(3) Following the Administrator's receipt of your completed, signed and dated Account Opening Form, Self-Certification Form(s) and once all required supporting documentation is deemed satisfactory, you will receive confirmation that your account is opened. Account may take up to 48 hours to open upon the Administrator concluding that the documentation referred to in paragraph (2) above is satisfactory.

Upon receipt of confirmation that your account has been opened, you will then be in a position to subscribe for Shares by submitting by fax a trade instruction signed by the authorised signatories including the following details; Date, Investor Name, Investor Account Number, ISIN of the share class, Name of the share class, preference of units or cash, amount of units/cash to be traded in both words and numbers ("Trade Instruction"). The Trade Instruction should be sent by fax to the Administrator at: + 353 1613 0401 and will be processed immediately provided it is valid and is received by the Administrator prior to the dealing deadline for the relevant Fund as set out in the supplement. If the Trade Instruction is received by the Administrator after the applicable dealing deadline, it will be processed on the next Dealing Day.

(4) Once the Trade Instruction has been processed and Shares have been provisionally allotted to you, you will be sent a contract note stating the number of Shares provisionally allotted and the Subscription Price.

NOTE: - This Account Opening Form is NOT for use by or on behalf of any US Persons.
- Capitalised terms used and not defined have the same meaning as set out in the Prospectus.

1. Registration Details

In case of joint applications, all co-subscribers should complete. Please note that a maximum of four joint applicants is permitted. For additional Shareholders please attach a sheet specifying the information below. Shareholder documentation, including contract notes, will be sent to the first person named below.

a) Registered Corporation, Nominee or Surname:

Nominee Designation or Forename(s):

Registered Address:

City/Country/Post code:

Tel. No.:

Fax No.:

Email:

Passport No.:

Issuing Country.:

Expiry Date.:

Tax Identification No.:

b) Registered Corporation, Nominee or Surname:

Nominee Designation or Forename(s):

Registered Address:

City/Country/Post code:

Tel. No.:

Fax No.:

Email:

Passport No.:

Issuing Country.:

Expiry Date.:

Tax Identification No.:

2. General Eligibility Representations and Elections

Representation	**Select one option**
Politically Exposed Person Status	
(a) The Applicant confirms that the application is not being made by, on behalf of, for the benefit of, or to be transferred to a Politically Exposed Person ("PEP") / immediate family member of a PEP / close associate of a PEP/ a beneficial owner who is a PEP. *Further information on the definition of a PEP in Appendix 1.*	☐
(b) The Applicant confirms that the application is being made by, on behalf of, for the benefit of, or to be transferred to a Politically Exposed Person ("PEP") / immediate family member of a PEP / close associate of a PEP/ a beneficial owner who is a PEP. *Further information to be completed in Appendix 1.*	☐

3. Receipt of Shareholder Communications

General Communication

The Company will make Shareholder communications (for example, notices of the annual general meetings and audited financial statements and annual reports) available in electronic format to all Shareholders via email.

4. Bank Account Details

Account For Payment Of Distributions And Redemptions

Please provide details of the bank account into which you would like any distributions or future redemption proceeds to be paid: These are mandatory and the account must be in the name(s) of the account holder(s).

Name of Bank:		Account Name:	
Address:		Account Number.	
		BIC/SWIFT:	
		IBAN:	

Account For Payment Of Subscriptions

Please provide details of the bank account from which you will be making the payment. These are mandatory and are related to the bank and accounts from which the subscription amounts will be paid. The account must be in the name(s) of the Account Holder(s) or the account holder must be identified.

Please note that in order to prevent third party payments, we require subscription payments to come from a bank account in the name of the registered account holder.

☐ **Tick here if the details are same as detailed above**

Name of Bank:		Account Name:	
Address:		Account Number.	
		BIC/SWIFT:	
		IBAN:	

Note for Financial Institutions and Intermediaries:

In order to comply with EU Regulation 2015/847, and FATF SR VII, we require the following information to be included for all subscription wires made to the Fund.

For MT 103, Field 50a is to be used for Ordering Customer's information (either option below, as appropriate)

TAG	Field Name	Information to include
50a (option K)	Ordering Customer	The Payer's account number, name and address
50a (option A)	Ordering Customer	The Payer's account number and the BIC

For MT 202 (Field 52)

TAG	Field Name	Information to include
52A	Ordering Institution	The Ordering Institution's identifier code (BIC)

5. UCITS Key Investor Information Document (s) ("KIID") & PRIIPs Key Information Document ("KID")

I/We hereby represent that I/we have regular access to the internet and acknowledge and agree that the provision of the KIID/KID by way of email or website is appropriate in the context in which the business between the Company, its delegate(s) and me/us is, or is to be, carried on and that the provision by me/us of my/our email address to the Company or its delegate(s) is evidence of this.

I/We acknowledge that I/we have been offered the choice of receiving the KIID/KID on paper and in electronic form by means of a website or by email and hereby specifically consent to receiving the KIID in electronic form by way of email or by accessing the latest version of the document online at www.geminicapital.ie (or such other website address as may be notified to me/us from time to time) (the "KIID/KID Website").

I/We hereby acknowledge that I/we have received or accessed by electronic means the KIID/KID. I/We also consent to accessing the KIID/KID by electronic means before making any subsequent and/or future subscriptions for Shares in any Class.

I/We acknowledge that the KIID/KID shall be reviewed at least every 12 months and that the up-to-date version of the KIID/KID at any given time shall be made available on the KIID/KID Website. I/We agree that I/we will inspect the KIID/KID by accessing the KIID/KID Website in good time before making any subsequent and/or future subscriptions for Shares in any Class. I/We acknowledge and agree that I/we bear sole responsibility for ensuring that I/we have inspected the up-to-date version of the KIID/KID and that, in any event, I/we consent to be, and shall be deemed to have been, provided with the up-to-date KIID/KID by means of the KIID/KID Website in good time before any subsequent or future subscriptions.

Where I/we are acquiring the Shares for or on behalf of any person in my/our capacity as a sub-distributor of the Company, I/we certify that prior to accepting any order for the acquisition of shares, I/we will ensure that the investor will be provided with the current KIID/KID for the relevant Class. Where permitted by applicable law, "provided" shall include informing the investor of the applicable website where the KIID/KID may be obtained, which is www.geminicapital.ie (or such other website address as may be notified to me/us from time to time).

I/We acknowledge that I/we may at any time request a hard copy of the KIID/KID and any such documentation from the Company free of charge and/or revoke, in writing or other authorised manner, the consent given to receive such information electronically.

6. Subscription Amount

I/We wish to invest the following amount(s) in:

Name of Fund and Share Class	ISIN Code	Share Class Currency	Minimum Initial Subscription*	Minimum Subsequent Subscription*
Latin America Opportunities Fund Class B Accumulation USD Shares	IE000MU636Z8	USD	1,000,000	100,000
Latin America Opportunities Fund Class B (Hedged) Accumulation EUR Shares	IE000HBUGAQ2	EUR	1,000,000	100,000
Latin America Opportunities Fund Class I Accumulation USD Shares	IE000N1YGXJ0	USD	75,000,000	1,000,000
Latin America Opportunities Fund Class I (Hedged) Accumulation EUR Shares	IE000SX4WB43	EUR	75,000,000	1,000,000
Latin America Opportunities Fund Class A Accumulation USD Shares	IE0009BAJUA6	USD	10,000	1,000
Latin America Opportunities Fund Class A (Hedged) Accumulation CHF Shares	IE000KKMQE52	CHF	10,000	1,000
Latin America Opportunities Fund Class B (Hedged) Accumulation CHF Shares	IE000G08AQ70	CHF	1,000,000	100,000
Latin America Opportunities Fund Class I (Hedged) Accumulation CHF Shares	IE000GWQMRS6	CHF	75,000,000	1,000,000
Latin America Opportunities Fund Class B (Hedged) Accumulation GBP Shares	IE000NDQ9NF2	GBP	1,000,000	100,000
Latin America Opportunities Fund Class C Accumulation USD Shares	IE0004JAFN86	USD	10,000,000	1,000,000
Latin America Opportunities Fund Class C (Hedged) Accumulation EUR Shares	IE0005T5S1I4	EUR	10,000,000	1,000,000
Latin America Opportunities Fund Class C (Hedged) Accumulation GBP Shares	IE000CX6NZD8	GBP	10,000,000	1,000,000
Latin America Opportunities Fund Class C (Hedged) Accumulation CHF Shares	IE000326IKM6	CHF	10,000,000	1,000,000

* If you are applying for a specific number of shares, please ensure it meets the minimum investment requirement.

** USD or equivalent in relevant currency.

7. Distribution Classes

If you have chosen a distributing share class, please indicate below the dividend option you want to select. The option selected applies to the total holding in the relevant Fund.

By selecting the 'reinvest' option, the Applicant authorises the payment of dividends on trust for the Applicant to the Depositary and authorises the reinvestment of the dividend amount by the Depositary in shares of the relevant Fund. Failure to complete this section will result in the automatic reinvestment of dividends payable to the Applicant.

Cash. ☐ | Reinvest. ☐

8. Payment Details For TT Settlement

Currency	**USD (US Dollars) (Via Fedwire)**
Intermediary Bank	JP Morgan Chase
SWIFT I.D:	CHASUS33
Beneficiary Bank:	CACEIS Bank, Ireland Branch
SWIFT I.D:	ISAEIE2D
Beneficiary account:	GemCap Investment Funds (IRL) plc
IBan number:	IE92ISAE99032500018096
Reference*	

** The applicant's name should be placed in the Reference field, it is extremely important this is completed.*

Currency	**EUR (Euro)**
Beneficiary Bank:	CACEIS Bank, Ireland Branch
SWIFT I.D:	ISAEIE2D
Beneficiary account:	GemCap Investment Funds (IRL) plc
IBan number:	IE39ISAE99032500018080
Reference*	

** The applicant's name should be placed in the Reference field, it is extremely important this is completed.*

Currency	**CHF (Swiss Francs)**
Intermediary Bank	UBS, Zurich
SWIFT I.D:	UBSWCHZH80A
Beneficiary Bank:	CACEIS Bank, Ireland Branch
SWIFT I.D:	ISAEIE2D
Beneficiary account:	GemCap Investment Funds (IRL) plc
IBan number:	IE49IAE99032500018094
Reference*	

** The applicant's name should be placed in the Reference field, it is extremely important this is completed.*

Currency	**GBP (Great Britain Pounds)**
Intermediary Bank	HSBC Bank Plc Intl.
SWIFT I.D:	MIDLGB22
Beneficiary Bank:	CACEIS Bank, Ireland Branch
SWIFT I.D:	ISAEIE2D
Beneficiary account:	GemCap Investment Funds (IRL) plc
IBan number:	IE11ISAE99032500018099
Reference*	

** The applicant's name should be placed in the Reference field, it is extremely important this is completed.*

When sending payment by TT, please quote the applicant's name, bank, bank account number and class of Shares. *Sub account: Please quote the full name of the Fund and relevant reference number. all subscription monies must be received in the relevant subscription account immediately in cleared funds within three days of the relevant Dealing Day. In the event that settlement monies are subsequently not paid, all costs and expenses will be borne by the applicant and the Shares will be cancelled.

All US Dollar Subscription monies must be received by 16:15 (Irish time) on Subscription settlement date.

All EUR Subscription monies must be received by 15:15 (Irish time) on Subscription settlement date.

All CHF Subscription monies must be received by 13:00 (Irish time) on Subscription settlement date.

All GBP Subscription monies must be received by 15:30 (Irish time) on Subscription settlement date.

9. Declarations and Confirmations

The undersigned (each signatory an 'Applicant') hereby represents, warrants, declares, certifies and acknowledges to the Company and the Manager as follows in connection with the opening of its account and its initial application for Shares and entry on the register of Shareholders of the Company, with any subsequent applications and on a continuing basis as a Shareholder in a Fund:

I. It has received and understood a copy of the most recent versions of the Prospectus, relevant the Key Investor Information Documents, the annual report and accounts of the Company and (if issued after such report and accounts) the Company's most recent unaudited semi-annual report and that this application is made solely on the terms of those documents and is subject to the provisions of the Company's memorandum and articles of association. Furthermore, that it has access to Bloomberg and acknowledges and agrees that (where applicable) it can freely access information on the performance of the underlying indices of the Fund.

II. It is over 18 years of age and that there is no legal or other impediment to its application for Shares.

III. It is duly authorised to sign this Account Opening Form and to subscribe for or redeem Shares in a Fund and that by virtue of its subscribing for, holding or redeeming such Shares, it will not be in breach of any laws or regulations of any competent jurisdiction.

IV. It will instruct its bank to remit, the sum(s) specified on the contract note received from the Administrator following a subscription, quoting the Applicant's name, for value no later than the deadline for payment of subscription monies as set out in the Prospectus.

V. That (a) this application is made by a Qualified Purchaser and is not made by or on behalf of any US Person and (b) it will notify the Company, the Manager and the Administrator immediately in the event that it becomes a US Person or ceases to be a Qualified Purchaser or otherwise holds Shares which might result in the Company and/or the Manager and / or a Fund incurring any liability to taxation or suffering pecuniary disadvantages which the Company and/or the Manager and / or Fund might not otherwise have incurred or suffered, or requiring the Company and/or the Manager and/ or Fund to register under the 1940 Act or register any class of its Shares under the 1933 Act.

VI. That the Company, the Manager, the Depositary and the Administrator are authorised by the Applicant to accept this Account Opening Form by facsimile on the basis that it will send the original of this Account Opening Form to arrive with the Administrator within three Business Days after the facsimile transmission of this Account Opening Form.

VII. That, unless otherwise indicated in Section 3. of this Account Opening Form, it consents to the use of electronic communication or email as a method of receiving letters, statements(including financial statements), reports, documents and other communications from the Company and/or the Manager and (a) it is reasonable for the Company and/or the Manager to expect the Applicants shall have timely access to the information sent to the email address supplied in Section 1., (b) it fully understands emails are susceptible to data corruption, interception, fabrication, delay, unauthorised amendment, viruses and a risk that an email issued by or on behalf of the Company may not be received by the Applicant, and (c) it fully understands that neither the Company, the Manager, the Administrator, the Investment Manager or the Depositary accept any liability whatsoever and howsoever caused for such data corruption, interception, fabrication, delay, unauthorised amendment, viruses and / or risk that an email issued by or on behalf of the Company or the Manager may not be received by the Applicant.

VIII. The Company, the Manager, the Depositary and the Administrator may rely conclusively upon any notice, consent, request, instruction or other instrument issued by or purported to be issued by the Applicant and which the Company, the Manager, the Depositary and the Administrator believes in good faith to be genuine or to be signed by properly authorised persons.

IX. That (a) the Company, the Manager, the Depositary, the Investment Manager and / or the Administrator reserve the right to seek evidence of identity of the Applicant to comply with applicable money laundering regulations, (b) in the case of delay or failure to provide satisfactory information, the Company, the Manager, the Depositary, the Investment Manager and / or the Administrator may take such action as they see fit and no redemption requests will be paid until satisfactory information has been received. Redemptions will not be processed on non-cleared/verified accounts.

X. It acknowledges the automatic disclosure of information relating to its account to the tax authorities in Ireland and in its country of residence in accordance with the Common Reporting Standard and applicable local regulations and agrees to notify the Company or the Manager of any changes to its tax residency status.

XI. It agrees to (a) provide the declaration and warranties contained herein to the Company and the Manager and, at such times as the Company or the Manager may request, provide such certificates, documents or other evidence as the Company or the Manager may reasonably require to substantiate such representations and (b) notify the Company or the Manager immediately if the Applicant becomes aware that any of the declarations and warranties contained herein is/are no longer accurate and complete in all respects.

XII. It hereby indemnifies and agrees to keep indemnified the Company, the Manager, the Investment Manager, the Depositary, the Administrator and any other delegates and other Shareholders for any loss, actions, proceedings, claims, damages, costs and expenses (howsoever caused and whether direct or indirect) arising out of or in connection with or as a result of: (a) the Applicant becoming a US Person or ceasing to be a Qualified Purchaser or otherwise holding Shares which might result in the Company and/or the Manager and / or a Fund incurring any liability to taxation or suffering pecuniary disadvantages which the Company and /or the Manager and / or the Fund might not otherwise have incurred or suffered, or requiring the Company and / or the Manager and / or Fund to register under the 1940 Act or register any class of its Shares under the 1933 Act and / or (b) any representation, warranty, declaration, certification or acknowledgement made by the Applicant herein not being true in every respect and on a continuing basis.

XIII. The Company, the Manager, the Investment Manager, the Depositary and the Administrator shall not be liable for any loss, actions, proceedings, claims, damages, costs and expenses (howsoever caused and whether direct or indirect) arising out of or in connection with or as a result of (a) any notice, consent, request, instruction or other instrument issued by or purported to be issued by the Applicant and which the Company, the Manager, the Depositary and the Administrator in the absence of negligence believes in good faith to be genuine or to be signed by properly authorised persons and / or (b) non-processing of this application as a result of the failure of the Applicant to provide such information as is requested by any of the Company, the Manager, the Depositary, the Investment Manager and / or the Administrator or if such information has been provided in incomplete form or if Shares are compulsorily redeemed in such circumstances.

XIV. Fax indemnity: Instructions may initially be sent by fax, the original application form etc. to follow by mail or courier to the above address, advising electronic instructions have already been given. Redemptions will be processed on receipt of fax instructions but redemption proceeds will not be paid out until original documents are received. The Administrator is authorised to act on any fax instructions without verification which it in its sole discretion believes emanates from a Shareholder and it shall not be liable for and will not be liable for any failure in acting on any of the instructions by reason of breakdown, delay or failure of transmission or communication facilities or breakdown of or error in transmission or communication for any other reason.

XV. Each applicant hereby undertakes to immediately send the Administrator the original of the application form, and acknowledges that the non-receipt by the Administrator of such written confirmation shall in no way invalidate the authority or indemnity provided by the Shareholder.

XVI. This Account Opening Form and the terms on which the Applicant(s) hold Shares in a Fund shall be governed by and construed in accordance with the laws of Ireland. The Applicant(s) irrevocably agree that the courts of Ireland are to have exclusive jurisdiction to settle any dispute arising out of or in connection with this application for or holding of Shares in a Fund and, for such purposes, irrevocably submits to the exclusive jurisdiction of such courts.

XVII. It confirms that it has received a copy of Appendix 2 – Data Protection Notice and that it has read and fully understands all of the information it contains. To the extent that the information contained in this Account Opening Form, or any other information that it provides to the Company or the Manager in connection with its investment, relates to another identifiable individual on whose behalf it is applying for Shares, it also confirms that it has provided the information contained in Appendix 2 – Data Protection Notice to each such individual as required pursuant to Regulation (EU) 2016/679.

XVIII. The Company, the Manager and the Administrator reserve the right to reject any application in whole or in part which is not completed in full and supported by the documentation requested and cleared monies, or for any other reasons at their sole discretion. Failure to attach all documentation requested may result in a delay in the transaction being processed.

XIX. The Company, the Manager and the Administrator reserve the right to request additional information and documentation, including but not limited to, translations and certifications relating to such additional requests from the applicant(s) and existing investors in compliance with legislation and regulations in force from time to time, or deemed necessary for regulatory or taxation purposes.

XX. Corporate, trustee and joint applications: If more than one person is named in a single application form, all applicants will be considered as joint applicants. As such, they authorise the Company, the Manager and the Administrator to act and rely on the signed or purportedly signed instructions of any one of the applicants without liability with respect to any transfer, payment or other act made or done or omitted to be done in accordance with such instructions. The different joint holders shall determine between them, by separate agreement, the rights of any joint account holder on the account. The Company, the Manager and the Administrator may at any time request each joint account holder to inform it about this determination. Under no circumstances can the knowledge that the Company, the Manager and the Administrator has about the distribution of assets between the account holders of a joint account be used against the Company, the Manager or Administrator in any way. The applicants hereby confirm that upon the dissolution or death of any of the undersigned, this individual signatory power will continue to be in force the Company, the Manager and the Administrator may rely and act without liability on any instruction including the transfer or redemption of the Shares signed by the survivor(s) unless the Company, the Manager or the Administrator has been informed in writing of the contrary. Unless otherwise advised in writing, all notices and communications shall be addressed and all payments directed to the first applicant specified in section 1 of the present application form (the "First Applicant").

XXI. Late trading and market timing: The Administrator shall not permit transactions which it knows to be nor has reason to believe to be related to late trading or market timing practices and shall report those transactions to the Global Distributor, and the Manager and/or the Company.

XXII. Fraudulent use of signature: Neither the Company, the Manager nor the Administrator shall be liable for the fraudulent use by a third party of the applicant's signature, whether this signature be authentic or forged ("Fraudulent Instruction"). Except in the event of gross negligence on their part, the Company, the Manager and/or the Administrator shall not be liable for any damage, loss, expense or liability of any nature which the applicant(s) may suffer due to the reliance by the Company, the Manager and/or the Administrator on a Fraudulent Instruction which the Company, the Manager and/or Administrator believe in good faith to be genuine and to have been given or signed by the applicant(s).

Declaration of residence outside the Republic of Ireland

Applicants outside the Republic of Ireland are required by the Irish Revenue Commissioners to make the following declaration, which is in the format authorised by them, in order to receive payment without deduction of tax. It is important to note this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of Participating Shares. Non-Resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration. Terms used in this declaration are defined in the Prospectus. If the below declarations cannot be completed, please contact the Administrator immediately to discuss.

(a) Declaration on own behalf

I/We* declare* that I am/we are* applying for Shares on my own/our own behalf/ on behalf of a company* and that I am/we are/ the company is* entitled to the Shares in respect of which this declaration is made and that I am/we are/the company is* not currently resident or ordinarily resident in Ireland and should I/We/the company* become resident in Ireland, I/we will* so inform you, in writing accordingly.

*Delete as appropriate

(b) Declaration as Intermediary

I/We declare that* I am/We are* applying for Shares on behalf of persons who are beneficially entitled to the Shares and who to the best of my/our* knowledge and belief, are neither resident nor ordinarily resident in Ireland. I/we also declare* that unless I/we* specifically notify you to the contrary at the time of application, all applications for Shares made by me/us* from the date of this application will be made on behalf of such persons, and I/we* will inform you in writing, if I/we* become aware that any person, on whose behalf I/we* hold Shares, becomes resident in Ireland.

*Delete/strikethrough as appropriate

Signature(s) of Applicant(s) –

If there is more than one Applicant, each person must sign. If the Applicant is a company, it must be signed by the company secretary or another authorised officer and evidence of such authority must be submitted.

First Applicant _____ **Second Applicant** _____

Date: / /

Or if a company:

Signatory: _____ **Signatory:** _____

Print Name: _____ **Print Name:** _____

Title: _____ **Title:** _____

Date: / / **Date:** / /

10. AML Appendix (must be completed by all applicants)

Notes for assistance in completion:

Please complete all relevant sections as directed. Please note failure to fully complete this information may lead to delays in account opening

Failure to provide requested information & documentation at any stage may lead to the discontinuation of business relationship. This means that your account will be blocked for all activity (all transactions) and your account will be marked as "discontinued" until such time as documentation is forthcoming

I - INDIVIDUAL OR JOINT ACCOUNT

Account Holder 1

Occupation:

Business Area:

- ☐ Bar/Night-clubs/Restaurants/Hotels
- ☐ Brokers
- ☐ Car parks
- ☐ Casinos/Gambling
- ☐ Casinos/Games/Entertainment parks
- ☐ Check cashers
- ☐ Commerce of alcohol and cigarettes
- ☐ Commerce of arms/Weapons and munitions
- ☐ Commerce of art works
- ☐ Commerce of boats and planes
- ☐ Commerce of luxury cars
- ☐ Commerce of luxury goods (jewellery/horses/...)
- ☐ Commerce of minerals
- ☐ Convenience store
- ☐ Hotels/Restaurants/Cafes
- ☐ Import-Export
- ☐ Money transmitters and currency change
- ☐ Nuclear
- ☐ On-line business
- ☐ Precious metals/Gold/Jewellery
- ☐ Real estate
- ☐ Sale by distance
- ☐ Taxi
- ☐ Travel agencies
- ☐ Travel/Tourism
- ☐ Other: please specify below

Employer/ business name if self-employed:

Nationality –
please provide details of any dual citizenship held or previously held:

Account Holder 2

Occupation:

Business Area:

- ☐ Bar/Night-clubs/Restaurants/Hotels
- ☐ Brokers
- ☐ Car parks
- ☐ Casinos/Gambling
- ☐ Casinos/Games/Entertainment parks
- ☐ Check cashers
- ☐ Commerce of alcohol and cigarettes
- ☐ Commerce of arms/Weapons and munitions
- ☐ Commerce of art works
- ☐ Commerce of boats and planes
- ☐ Commerce of luxury cars
- ☐ Commerce of luxury goods (jewellery/horses/...)
- ☐ Commerce of minerals
- ☐ Convenience store
- ☐ Hotels/Restaurants/Cafes
- ☐ Import-Export
- ☐ Money transmitters and currency change
- ☐ Nuclear
- ☐ On-line business
- ☐ Precious metals/Gold/Jewellery
- ☐ Real estate
- ☐ Sale by distance
- ☐ Taxi
- ☐ Travel agencies
- ☐ Travel/Tourism
- ☐ Other: please specify below

Employer/ business name if self-employed:

Nationality –
please provide details of any dual citizenship held or previously held:

II - CORPORATE INVESTOR INFORMATION (Including Financial Institutions)

☐ Brokers	☐ Investment/Mutual Fund	☐ Partnership
☐ Bank	☐ Other Financial Institution	☐ Insurance Company
☐ Nominee	☐ Foundation/Association	☐ Other (please specify):
☐ Corporate	☐ Government entity	
☐ Pension Fund	☐ Trust	

Business activity:

III – TYPE OF INVESTMENT

I/we confirm that the investment into the Fund:

☐ Is made on my/our own behalf and is not in favour of a third party

If ticked, please proceed to section IV

☐ Is made on behalf of third party and that the account will reflect:

☐ A Pooled Account (reflecting a pool of underlying clients typically with a generic designation such as "Clients account" or with a designation that makes reference to a region, product or multiple specific customers)

☐ A Segregated Account (a specific account for a single underlying third party)

In such case, please select either one option below:

☐ The designation of the account will refer to the underlying client name

☐ The designation of the account is coded (the designation contains an internal reference, numbers or combination of letters which do not allow an external party to identify the underlying client)

Please indicate whether the account is used to transact "advised" or "execution-only" business.

☐ Advised business ☐ Execution-only business

IV – EXPECTED VOLUMES & FREQUENCY (Banks/Nominees Do Not Need To Complete)

Please complete the below section with your expectations in terms of investment in the fund.

The expected volumes and frequency provided will not form any kind of commitment from the account holder, the beneficial owners or the intermediary.

Expected Frequency Of Trading
Please tick the anticipated frequency

☐ Single transaction	☐ Weekly	☐ Quarterly	☐ Annual
☐ Daily	☐ Monthly	☐ Semi-annual	☐ Ad-hoc

Expected Investment Amount

☐ Individuals	Expected Total Investment	
☐ Insurance Companies, Pension Funds, Investment Funds, Listed Companies	Expected Total Investment	
☐ Other types of investors	Expected Total Investment	

Expected Frequency Of Trading
Please tick the anticipated frequency.

☐ Single transaction	☐ Weekly	☐ Quarterly	☐ Annual
☐ Daily	☐ Monthly	☐ Semi-annual	☐ Ad-hoc

V – MIFID CATEGORISATION

Please indicate the MIFID category under which you deal with the underlying investor(s) for this account. Please note that if you fail to indicate the category, the underlying investor(s) will be classified as Retail Client.

☐ Retail Client ☐ Professional Client ☐ Eligible Counterparty

VI – ULTIMATE ECONOMIC BENEFICIARY - APPLIES TO ALL INVESTOR TYPES EXCLUDING INDIVIDUAL INVESTORS

Please indicate the MIFID category under which you deal with the underlying investor(s) for this account. Please note that if you fail to indicate the category, the underlying investor(s) will be classified as Retail Client.

VI.I - ULTIMATE ECONOMIC BENEFICIARY INFORMATION:

An ultimate economic beneficiary is the final beneficiary of the investment and who owns – directly or indirectly – more than 25% of the value of the shares subscribed. Please note for Trusts it includes all Trustees, beneficiaries, settlor and protector where applicable.

Important: In case of indirect ownership, please provide details of the beneficiary layers and we will advise what additional information is required

Please provide the information if any of the account holder or the ultimate economic beneficiary(ies) is/are either:

☐ A person holding a legislative, administrative or judicial office, whether appointed or elected:

☐ A person exercising a public function, including for a public agency or public enterprise:

☐ An official or agent of a public international organisation

☐ A person or company manifestly close to or connected with the above persons

If applicable, please describe:

Signature of the ultimate economic beneficiary

Date and place of signature

VII – ECONOMIC ORIGIN OF THE MONIES INVESTED

VII.I - WHERE INVESTING IN OWN NAME AND ON OWN BEHALF:

The Account Holder Declares That The Origin Of The Funds Used For Subscription Is Coming From: (Please Tick The Right Choice)

Please indicate the MIFID category under which you deal with the underlying investor(s) for this account. Please note that if you fail to indicate the category, the underlying investor(s) will be classified as Retail Client.

- ☐ Inheritance (please provide some details)
- ☐ Sale of real estate (please provide some details)
- ☐ Redemption from other investments (please provide some details)
- ☐ Savings on salary
- ☐ Treasury investment (Corporate)
- ☐ Other (please describe)

Details:

Main country of origin of the funds invested:

Signature of the account holder

Signature of the account holder 2

VII.II WHERE INVESTING IN OWN NAME BUT ON BEHALF OF THIRD PARTY:

The Account Holder declares that the origin of the funds used for subscription is coming from: (please tick the right choice)

- ☐ Retail Customers
- ☐ Institutional Customers
- ☐ Other (please describe)

Details:

Main country of origin of Client base:

Signature of the account holder

Signature of the account holder 2

VIII - ULTIMATE ECONOMIC BENEFICIARY DETAILS:

☐ MR ☐ MRS ☐ MS

Surname(s)

First Name:

Date of birth (DD/MM/YYYY) / /

Place & Country of birth

Occupation and area of activity:

Nationality:

☐ Passport ☐ ID Number *(tick the right choice)*

Issuing Country:

Expiration Date (DD/MM/YYYY) / /

Double Nationality: ☐ Never ☐ Renounced

Yes, which?

Registered Address*

Street Number:

Town/Village:

Post Code:

Country:

Mailing Address if different from above

Street Number:

Town/Village:

Post Code:

Country:

Telephone:

Fax

E-Mail:

Mobile-Phone:

* P.O. Box and "in care of" addresses are not valid registered address. These are acceptable for mailing purposes.

Signature of the ultimate economic beneficiary

Date and place of signature

☐ Inheritance (please provide some details)
☐ Sale of real estate (please provide some details)
☐ Redemption from other investments (please provide some details)
☐ Savings on salary
☐ Treasury investment (Corporate)
☐ Other (please describe)

Main country of origin of the funds invested:

Signature of the account holder

Signature of the account holder 2

11. Documentation Requirements

Documentation must be in English or an English translation provided. Questions regarding requirements can be addressed to the following persons as **the below list per entity is not an exhaustive one:** Dublin_TA_Customer_Support@caceis.com / Tel: + 353 1 4406 555.

Application Documentation – Required for all initial subscriptions

- Original signed and fully completed Account Opening Form (including Declaration of Residence outside the Republic of Ireland which is located at Section 8 xvi)
- Self-certification form required under FATCA and CRS (the "self-certification form")
- Note – the original version of the Account Opening Form must be sent to the Registrar within 3 business days of your account being opened

Individual or Joint Account

- Copy of photo ID for each account holder
- Copy of Proof of address for each account holder- should include bank statement showing account where subscription monies will be sent from

Credit and Financial Institution/Bank (proprietary money)

- Copy of authorised signatory list
- Recent and up-to-date extract from the companies register (or equivalent supporting document) (copy or extract from accepted website); the following information shall be gathered from this document:
  a. exact and complete company name/ denomination
  b. legal form
  c. address
  d. directors

Credit and Financial Institution/Bank (underlying client monies)

- Copy of authorised signatory list
- AML Comfort letter (template available upon request from Caceis) if regulated in an EEA country. If not regulated in EEA, country requirements will be provided upon review of the application
- Recent and up-to-date extract from the companies register (or equivalent supporting document) (copy or extract from accepted website); the following information shall be gathered from this document:
  a. exact and complete company name/ denomination
  b. legal form
  c. address
  d. directors

Nominee (subsidiary) of regulated financial institution/bank

- Copy of authorised signatory list
- Nominee AML Comfort letter (template available upon request from Caceis) if regulated in an EEA country. If not regulated in EEA, country requirements will be provided upon review of the application
- Recent and up-to-date extract from the companies register (or equivalent supporting document) (copy or extract from accepted website); the following information shall be gathered from this document:
  a. exact and complete company name/ denomination
  b. legal form
  c. address
  d. directors

Trust

- Copy of Trust deed & List of trustees (if not contained in Trust deed)
- Copy of authorised signatory list
- Copy of ID and 1 x proof of address for all trustees
- Copy of ID and 1 x proof of address for all settlors
- Copy of ID and 1 x proof of address for all Protectors
- Copy of ID & proof of address for all other beneficiaries

Corporate (private)

- Copy of authorised signatory list
- Recent and up-to-date extract from the companies register (or equivalent supporting document) (copy or extract from accepted website); the following information shall be gathered from this document:
  a. exact and complete company name/ denomination
  b. legal form
  c. address
  d. directors
- Copy of certificate of Incorporation/ proof of business formation / registration or equivalent
- Copy of Memorandum and articles of association
- Copy of Directors/ Board members register
- Copy of share register
- Copy of ID and 1 x proof of address for 2 x Directors or 1 Director and 1 authorised signatory
- Copy of ID and 1 x proof of address for shareholders
- Copy of bank statement in name of Corporation where subscription monies are being sent from

Corporate (commercial)

- Copy of authorised signatory list
- Recent and up-to-date extract from the companies register (or equivalent supporting document) (copy or extract from accepted website); the following information shall be gathered from this document:
  a. exact and complete company name/ denomination
  b. legal form
  c. address
  d. directors
- Copy of constitutive document
- Copy of most recent audited financial report
- Copy of share register
- Copy of ID and 1 x proof of address for 2 x Directors or 1 Director and 1 authorised signatory
- Copy of ID and 1 x proof of address for shareholders
- Copy of bank statement in name of Corporation where subscription monies are being sent from

Foundation/Association

- Copy of authorised signatory list
- Recent and up-to-date extract from the companies register (or equivalent supporting document) (copy or extract from accepted website); the following information shall be gathered from this document:
  a. exact and complete company name/ denomination
  b. legal form
  c. address
  d. directors
- Copy of constitutive document
- Copy of most recent audited financial report
- Copy of controllers register
- Certified True Copy of ID and 1 x proof of address for all controllers
- Confirmation of Not for Profit Status (usually contained in constitutive document)
- Copy of bank statement in name of Corporation where subscription monies are being sent from

* Please note documents provided for proof of ID and proof of address for individuals must be two separate documents

12. Local Representatives and Paying Agents

Copies of the Prospectus, UCITS Key Investor Information Documents, PRIIPs Key Information Document, Country Supplements (where applicable), Constitution, the annual audited financial statements and unaudited semi-annual financial statements as well as the Subscription Price and Redemption Price are also available from the local representative and/or paying agents in the following countries.

United Kingdom

GemCap UK Limited,

33 Turner Street,

Manchester M4 1DW

United Kingdom

13. The jurisdictions in which the sub-fund listed in Section 6 Subscription Amount are registered or notified for marketing are as follows:

(as at Jan 2025)

Ireland and United Kingdom

14. Common Reporting Standard

The CRS is a new, single global standard on Automatic Exchange of Information ("AEOI"). It was approved by the OECD in February 2014 and draws on earlier work of the OECD and the EU, global anti-money laundering standards and, in particular, the Model FATCA Intergovernmental Agreement. Under the CRS, participating jurisdictions will be required to exchange certain information held by financial institutions regarding their non-resident investors. The CRS became effective on 1 January 2016. Financial information to be exchanged includes information such as account balances, interest and dividend income and sales proceeds from financial assets.

In this regard, the Fund is obliged to establish the identity and residence of non-Irish resident investors and therefore, please complete the Entity or Individual Self-Certification form included in the Appendices. Please note that the above-mentioned financial information in respect of all non-Irish resident investors along with their tax identification information will be reported to the Irish Revenue. The Irish Revenue may exchange this information with other Tax Authorities.

For further information on the CRS please refer to the Irish Revenue website at http://www.revenue.ie/en/business/aeoi/index.html or the following link to the OECD CRS Information Portal at http://www.oecd.org/tax/automatic-exchange/

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

Instructions for completion
We are obliged under Section 891E, Section 891F and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this form you are providing personal information which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2018. Please note that in in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They may in turn exchange this information, and other financial information with foreign tax authorities, including tax authorities outside the EU.

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

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

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

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

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

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

(Mandatory fields are marked with an *)

***SECTION 1: ACCOUNT HOLDER/CONTROLLING PERSON IDENTIFICATION**

*Account Holder / Controlling Person Name

***Current Residential Address:**

Number: Street: Country:

City, Town, State, Province or County: Post Code:

Mailing Address if different from above

Number: Street: Country:

City, Town, State, Province or County: Post Code:

***Place and Date Of Birth**

*Town or City of Birth: *Date of Birth:

*Country of Birth:

*** SECTION 2: FATCA DECLARATION OF U.S. CITIZENSHIP OR U.S. RESIDENCE FOR TAX PURPOSES:**

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

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

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

*** SECTION 3: COMMON REPORTING STANDARD (CRS) DECLARATION OF TAX RESIDENCY/RESIDENCIES**

(please confirm all Tax Residencies)

Please indicate your country of tax residence (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TINs")). For further guidance on Tax Residence and TINs, please refer to the OECD CRS Information Portal

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759

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

a) You are tax resident in a Jurisdiction that does not issue a (TIN),

or,

b) You are tax resident in a non-reportable Jurisdiction (i.e. Ireland or the USA)

Country of Tax Residency	Tax ID Number	∞If TIN unavailable Select (A, B or C) and check box below

∞ If a TIN is unavailable, please provide the appropriate reason **A, B or C where indicated below:**

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

☐ **Reason B -** No TIN is required. (Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

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

Please tick this box to confirm you have specified all jurisdication on which you are resident for tax purposes. ☐

3.1 CITIZENSHIP/RESIDENCY BY INVESTMENT (CBI/RBI)

Citizenship by Investment and Residency by Investment (RBI) schemes are offered by a number of jurisdictions and allow foreign individuals to obtain citizenship or temporary/permanent residency rights based on local investments or against a flat fee. In this regard, the OECD have identified specific jurisdictions that operate CBI/RBI schemes which could potentially pose a high-risk to the integrity of CRS.

If, in this Section 3, you have confirmed that you are resident only in one or more of these specific jurisdictions (and not in any other jurisdiction), we are required to determine whether your citizenship/residency rights were obtained through a CBI/RBI scheme. If so, we must collect additional information.

For further details, including the list of jurisdictions and relevant CBI/RBI schemes, please refer to the OECD website: https://www.oecd.org/en/topics/sub-issues/international-standards-on-tax-transparency/residence-citizenship-byinvestment.html

Please select one of the following options:

Option 1

☐ I confirm that I am either not resident or not solely resident in one or more of the jurisdictions designated by the OECD as operating a CBI/RBI scheme that may pose a high risk to CRS integrity. (If you select this box, no further information is required in this section – please proceed to Section 4, if applicable.

Option 2

☐ I confirm that I am solely resident in one or more of the jurisdictions designated by the OECD as operating a CBI/RBI scheme that may pose a high risk to CRS integrity but I did not receive my residence rights under a CBI/RBI scheme.(If you select this box, no further information is required in this section – please proceed to Section 4, if applicable.)

Option 3

☐ I confirm that I am solely resident in one or more of the jurisdictions designated by the OECD as operating a CBI/RBI scheme that may pose a high risk to CRS integrity and I solely obtained my residence rights in these jurisdictions under one or more CBI/RBI schemes (If you select this box, please complete Section 3.2)

3.2 CBI/RBI additional queries where an Account holder or Controlling person has obtained citizenship or residency in an OECD CBI/RBI high risk jurisdiction.

(Additional questions to be completed ONLY where option 3 above has been ticked).

Do you hold residence rights in any other jurisdiction(s)?

☐ **No**

☐ **Yes** **(If yes, list the jurisdiction(s))** _____

Have you spent more than 90 days in any other jurisdiction(s) during the previous year?

☐ **No**

☐ **Yes** **(If yes, list the jurisdiction(s))** _____

SECTION 4 – TYPE OF CONTROLLING PERSON

(ONLY to be completed by an individual who is a Controlling Person of an entity which is a Passive NonFinancial 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 Account holder by ticking the appropriate box	**Please Tick**	**Entity Name**
Controlling Person of a legal person – control by ownership		
Controlling Person of a legal person – control by other means		
Controlling Person of a legal person – senior managing official		
Controlling Person of a trust – settlor		
Controlling Person of a trust – trustee		
Controlling Person of a trust – protector		
Controlling Person of a trust – beneficiary		
Controlling Person of a trust – other		
Controlling Person of a legal arrangement (non-trust) – settlor-equivalent		
Controlling Person of a legal arrangement (non-trust) – trustee-equivalent		
Controlling Person of a legal arrangement (non-trust) – protector-equivalent		
Controlling Person of a legal arrangement (non-trust) – beneficiary-equivalent		
Controlling Person of a legal arrangement (non-trust) – other-equivalent		

***SECTION 5: DECLARATION AND UNDERTAKINGS:**

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

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

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

Data Protection - Customer Information Notice:

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

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

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

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

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

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

***Authorised Signature:** _____

***Print Name:** _____

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

***Capacity (if Controlling Person):** _____

Entity Self-Certification for FATCA and CRS

Instructions for completion

We are obliged under Section 891E, Section 891F, and Section 891G of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to those sections to collect certain information about each account holder's tax arrangements. Please complete the sections below as directed and provide any additional information that is requested. Please note that by completing this application form you are providing personal information, which may constitute personal data within the meaning of the General Data Protection Regulation (697/2016/EU) (the "GDPR") and applicable Irish data protection legislation (currently the Irish Data Protection Acts 1988 to 2018. Please note that in certain circumstances we may be legally obliged to share this information, and other financial information with respect to an account holder's interests in the Fund, with the Irish tax authorities, the Revenue Commissioners. They in turn may exchange this information, and other financial information with foreign tax authorities, including tax authorities located outside the EU.

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

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

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

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

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

(Mandatory fields are marked with an *)

***SECTION 1: ACCOUNT HOLDER IDENTIFICATION**

*Account Holder / Controlling Person Name | | (the "Entity")

Country of Incorporation or Organisation: |

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

Number: | Street: | Country:

City, Town, State, Province or County: | Post Code:

Mailing Address if different from above

Number: | Street: | Country:

City, Town, State, Province or County: | Post Code:

***SECTION 2: FATCA DECLARATION:**

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

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

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

(c) ☐ The Entity **is a US person but not a Specified U.S. Person** (Please also complete Sections 4 and 5) Indicate exemption:

***SECTION 3: ENTITY'S FATCA CLASSIFICATION**

(the information provided in this section is for FATCA, please note your FATCA classification may differ from your CRS classification in Section 5):

Complete either Section 3.1 and 3.2 OR Section 3.3 OR Section 3.4

3.1 Financial Institutions under FATCA

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

I. *Irish Financial Institution or a Partner Jurisdiction Financial Institution* ☐

II. *Registered Deemed Compliant Foreign Financial Institutionn* ☐

III. *Participating Foreign Financial Institution* ☐

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

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

☐☐☐☐☐☐.☐☐☐☐☐.☐☐.☐☐☐

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

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

3.4. Non-Financial Institutions (Non-Financial Foreign Entity/NFFE) under FATCA:

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

I. ☐	**Active Non-Financial Foreign Entity (NFFE)**
II. ☐	**Passive Non-Financial Foreign Entity (NFFE)** *(Please tick the box that applies)* I. ☐ **Passive Non-Financial Foreign Entity with no Controlling Persons that are specified U.S Persons.** II. ☐ **Passive Non-Foreign Financial Entity with Controlling Persons that are specified U.S Persons.** (If this box is ticked, please indicate the name of all natural Controlling Person(s) of the Entity in section 6.1 below and separately complete and include self-certification forms for each of your Controlling Persons)
III. ☐	**Excepted Non-Financial Foreign Entity (NFFE)**
IV. ☐	**Direct Reporting Non-Financial Foreign Entity (NFFE)** Please provide your GIIN ☐☐☐☐☐☐.☐☐☐☐☐.☐☐.☐☐☐

SECTION 4 – COMMON REPORTING STANDARD ("CRS") DECLARATION OF TAX RESIDENCY

(Note that Entities may have more than one country of Tax Residence)

Please indicate the Entity's country of tax residence for CRS purposes, (if resident in more than one country please detail all countries of tax residence and associated tax identification numbers ("TIN")). Please refer to the OECD CRS Web Portal for AEOI for more information on Tax Residence and TIN's.

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759

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

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

a) You are tax resident in a Jurisdiction that does not issue a (TIN)

or,

c) You are tax resident in a non-reportable Jurisdiction (i.e. Ireland or the USA)

Country of Tax Residency	Tax ID Number	∞ If TIN unavailable Select (A, B or C) and check box below

∞ If a TIN is unavailable, please provide the appropriate reason **A, B or C where indicated below:**

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

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

☐ **Reason C -** No TIN is required. (Note: Only select this reason if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

Please tick this box to confirm you have specified all jurisdictions in which the Entity is resident for tax purposes. ☐

***SECTION 5: ENTITY'S CRS CLASSIFICATION:**

(The information provided in this section is for CRS. Please note an Entity's CRS classification may differ from its FATCA classification in Section 3 above). In addition please note that the information that the Entity has to provide may differ depending on whether they are resident in a participating or non-participating CRS Jurisdiction. For more information please see the OECD CRS Standard and associated commentary.

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

Financial Institutions under CRS:

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

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

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

I. ☐	**A Reporting Financial Institution resident in a participating CRS jurisdiction**
II. ☐	**A Financial Institution Resident in a Non-Participating Jurisdiction.** *(Please also tick the box that applies)* I. ☐ **An Investment Entity resident in a Non-Participating Jurisdiction and managed by another Financial Institution** (If this box is ticked, please indicate the name of any Controlling Person(s) of the Entity **in section 6 below** and complete a separate individual self-certification forms for each of your Controlling Persons) II. ☐ **An Investment Entity resident in a Non-Participating Jurisdiction that is not managed by another Financial Institution** II. ☐ **Other Financial Institution,** including a Depository Financial Institution, Custodial Institution or Specified Insurance Company
III. ☐	**A Financial Institution Resident in a Non-Participating Jurisdiction.** *(Please also tick the box that applies)* ☐ Governmental Entity ☐ International Organization ☐ Central Bank Broad Participation Retirement Fund ☐ Narrow Participation Retirement Fund ☐ Pension Fund of a Governmental Entity, International Organization, or Central Bank ☐ Exempt Collective Investment Vehicle ☐ Trust whose trustee reports all required information with respect to all CRS Reportable Accounts ☐ Qualified Credit Card Issuer ☐ Broad Participating Retirement Fund ☐ Qualified Non-Profit Entity ☐ Other Entity defined under the domestic law as low risk of being used to evade tax. Specify the type provided in the domestic law:

5.1 Non- Financial Institution (Non-Financial Foreign Entity/NFE) under CRS:

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

I. ☐	**Active Non-Financial Entity (NFE)** – a corporation the stock of which is regularly traded on an established securities market. Please provide the name if the established securities market on which the corporation is regularly traded: ☐
II. ☐	**Active Non-Financial Entity (NFE)** – if you are a Related Entity of a regularly traded corporation. Please provide the name of the regularly traded corporation that the Entity is a Related Entity of: ☐ Please provide details of the securities market that the entity is listed on : ☐
III. ☐	**Active Non-Financial Entity (NFE)** – a Government Entity or Central Bank Indicate exemption: ☐
IV. ☐	**Active Non-Financial Entity (NFE)** – an International Organisation
V. ☐	**Active Non-Financial Entity (NFE)** – other than those listed in I, II, III or IV above. (for example a start-up NFE or a non-profit NFE)
VI. ☐	**Passive Non-Financial Entity (NFE)** - (if this box is ticked please also complete Section 6.1 for each of the Controlling Person(s) of the Entity and a separate "Individual (including Controlling Person's Self-Certification for FATCA and CRS form" as indicated in section 6.2 for each Controlling Person(s)

SECTION 6: 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 VIII of the CRS Standard.

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

6.1 Controlling Person(s) of the Account Holder:

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

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

I.	
II.	
III.	

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

6.2 Complete a separate Individual (Controlling Person's) Self-Certification for FATCA and CRS for each Controlling Person listed in Section 6.1.

***SECTION 7: DECLARATIONS AND UNDERTAKINGS**

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

We confirm (where applicable) that an "Individual (including Controlling Persons) Self-Certification for FATCA and CRS" form has been completed, signed and provided for each Controlling person, as defined under the CRS and FATCA regulations.

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

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

***Authorised Signature:** _____

***Print Name:** _____

***Capacity in which declaration is made:** _____

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

Appendix 1: Politically Exposed Persons

To be read by all investors and completed if the investor initialled box 2(b) of the general eligibility section on page 2

The following information provides the definition of a Politically Exposed Person.

Investors should complete section A where the PEP rules apply with reference to the following definitions.

Politically-Exposed Person ("PEP") is an individual who has at any time in the preceding 12 months been, entrusted with a prominent public function. This includes the following individuals (but excluding any middle ranking or more junior official):

a. a "specified official";
b. a member of the administrative, management or supervisory body of a state-owned enterprise;

A "specified official" is (including any such officials in an institution of the European Communities or an international body):

a. a head of state, head of government, government minister or deputy or assistant government minister;
b. a member of a parliament;
c. a member of a supreme court, constitutional court or other high level judicial body whose decisions, other than in exceptional circumstances, are not subject to further appeal
d. a member of a court of auditors or of the board of a central bank;
e. an ambassador, chargé d'affairs or high-ranking officer in the armed forces.

An immediate family member of a PEP includes any of the following persons:

a. any spouse of the PEP;
b. any person who is considered to be equivalent to a spouse of the PEP under the national or other law of the place where the person or PEP resides;
c. any child of the PEP;
d. any spouse of a child of the PEP;
e. any person considered to be equivalent to a spouse of a child of the PEP under the national or other law of the place where the person or child resides;
f. any parent of the PEP;
g. any other family member of the PEP who is of a class prescribed by the Minister for Justice under section 37(11) of the Act.

A close associate of a PEP includes any of the following persons

a. any individual who has joint beneficial ownership of a legal entity or legal arrangement, or any other close business relations, with the PEP;
b. any individual who has sole beneficial ownership of a legal entity or legal arrangement set up for the actual benefit of the PEP.

As an example, a "beneficial owner" of a body corporate is any individual who (other than a company having securities listed on a regulated market):

a. ultimately owns or controls, whether through direct or indirect ownership or control (including through bearer shareholdings), more than 25 per cent of the shares or voting rights of the body; or
b. otherwise exercises control over the management of the body.

SECTION A: TO BE COMPLETED ONLY IF THE PEP RULES APPLY WITH REFERENCE TO THE ABOVE DEFINITIONS

the application is being made by a PEP / immediate family member of a PEP / close associate of a PEP
OR the applicant has a beneficial owner who is a PEP / immediate family member of a PEP / close associate of a PEP
OR the application is being made for the benefit of a PEP / immediate family member of a PEP / close associate of a PEP
OR it is intended to transfer the shares to a PEP / immediate family member of a PEP / close associate of a PEP.

Name of PEP:

Address of PEP:

Office of PEP

Relationship of Applicant or Applicant's Beneficial Owner to PEP

Source of wealth of the Applicant (e.g. income from employment, Income from company business, inheritance, etc.)

Source of actual funds being invested (e.g. savings, employment income, sale of assets etc.)

Appendix 2: Data Protection Notice

1. Purpose of Notice

This notice sets out details on how personal information relating to you, as a Shareholder in the Company, or that of your directors, officers, employees and / or beneficial owners ("Personal Data") will be handled by the Company, as controller of the Personal Data (as specified in Section 3 of this notice below) and / or on its behalf by its third party service providers as and from 25 May 2018.

2. Personal Data Processed by the Company

The Company processes your Personal Data as provided to it or its relevant service providers on: (a) this completed Account Opening Form or on your Investor Subscription Form; (b) Personal Data that it collects, generates or observes while administering your investor account; and (c) other Personal Data you provide to the Company or its third party service providers acting on the Company's behalf such as AML / KYC information. This information includes, but is not limited to:

a. Information provided to the Company by you: this might include, but is not limited to, your name and address (including proofs of name and address), contact details, date of birth, gender, nationality, photograph, signature, occupational history, job title, income, assets, other financial information, bank details, investment history, tax residency and tax identification information.

b. Information that the Company collects, generates or observes: this might include, but is not limited to, information relating to your investment in the Company, emails, call recordings and website usage data.

c. Information that the Company obtains from third party sources: this might include, but is not limited to, information obtained for the purpose of the Company's AML / KYC procedures, information from public websites, social media and information received from your advisers or from intermediaries such as credit reference agencies, AML screening tools etc.

3. Why the Company Processes your Personal Data

The Company collects and processes your Personal Data on various legal bases and for numerous different purposes, including those set out below.

Legal Basis	Purpose(s)
Performance of a Contract The Company must process your Personal Data in order to enter into and perform its contract with you as a Shareholder in the Company.	• To assess the initial application for shares and to facilitate the opening of the account with the Company. • To facilitate the management and administration of holdings and dealing in the Company including, without limitation, the processing of redemption, conversion, transfer and additional subscription requests, the payment of distributions and the processing and verification of instructions.
Legitimate Interests The Company may process your Personal Data in order to exercise or preserve its legitimate business interest(s).	• To make relevant disclosures in the course of a merger, acquisition or bankruptcy of the Company or any Company. • To validate and verify information for security purposes, including for the prevention of fraud. • To manage the Company, including monitoring and resolving complaints. • To send administrative information relevant to the investment in the Company. • To exercise or defend a legal claim, including in the context of litigation, arbitration and similar proceedings.
Compliance with Legal Obligation The Company may process your Personal Data in order to comply with its relevant legal and regulatory obligations.	• To ensure compliance with the Company's business, tax and regulatory obligations, including its FATCA/CRS reporting obligations. • To assist the Company's auditors in the auditing of the Company in accordance with its legal obligations. • To investigate, detect, prevent or prosecute crimes in relation to the prevention of fraud, money laundering and/or terrorist financing, including "know your customer" and other necessary onboarding and ongoing investor checks.

4. Third Party Recipients of your Personal Data

The Company may disclose your Personal Data to its relevant service providers and/or other third parties including, but not limited to:

- The Manager, currently Gemini Capital Management (Ireland) Limited;
- The Administrator, Registrar and Transfer Agent, currently Caceis Investor Services and its affiliates;
- The Depositary, currently Caceis Investor Services Bank S.A., Dublin Branch and its affiliates;
- The Auditors to the Company, currently Grant Thornton;
- The Legal Advisors, currently Dillon Eustace;
- The secretary, currently K&L Gates;
- The MLRO, currently KROLL;
- The Investment Manager, currently Ayres Investment Management;
- GemCap UK Limited, Local Representative;
- Any sub-distributor appointed by the Investment Manager or Global Distributor;
- Any sub-investment manager or investment adviser of the Company;
- Any relevant paying agent, representative or distributor;
- The Irish Revenue and other national revenue authorities;
- National regulators, including the Central Bank of Ireland;
- An Garda Síochána.

The Company or its service providers may also disclose your Personal Data to any other persons or entities as agreed between the Company and the relevant service provider, or as may be required or expressly permitted by applicable laws

5. International Transfer of your Personal Data

The disclosure of your Personal Data to the third-party recipients set out above may involve the transfer of data to the USA, Switzerland, and other jurisdictions outside the European Economic Area ("EEA"), which are not the subject of an adequacy decision by the EU Commission. Such countries may not be subject to equivalent data protection laws as countries within the EEA. Any transfer of your Personal Data to jurisdictions outside the EEA may only occur in accordance with the requirements of the GDPR. For example, in connection with the transfer of your Personal Data to jurisdictions outside the EEA, the Company has authorised the Administrator as its delegate to enter into standard contractual clauses, as prescribed under the GDPR, with relevant parties to whom your Personal Data will be transferred. Copies of these clauses may be sought from the Administrator by emailing info@geminicapital.ie. The Company has authorised the Administrator and the Depositary to transfer Personal Data to their affiliates.

6. Retention of your Personal Data

The Company will retain Personal Data for as long as necessary or permitted in light of the purpose(s) for which it was obtained. The criteria used to determine the retention periods include:

- the length of the Company's relationship with you;
- whether there is a legal obligation to which the Company is subject (such as retaining Personal Data obtained for the performance of AML and related checks, which will be kept for 5 years after termination of the relationship); and
- whether retention is advisable in light of the Company's legal position (such as with respect to statutes of limitations, litigation or regulatory investigations), in which case the Personal Data may be kept for up to 10 years.

7. Your Data Protection Rights

You have a number of rights in relation to your Personal Data, which are set out in the table below. In particular these rights include the right to object to processing of your Personal Data where that processing is carried out for the Company's legitimate interests. Note that in certain circumstances these rights might not be absolute.

Right	Further Information
Right of Access	You have the right to request a copy of the Personal Data held by the Company about you and to access the information which the Company holds about you free of charge. The Company may charge you for making any additional access requests where it feels your request is unjustified or excessive.
Right to Object	You have a right to object at any time to the processing of your Personal Data where the Company processes your Personal Data on the legal basis of pursuing the Company's legitimate interests.
Right to Rectification	You have the right to have any inaccurate Personal Data which the Company holds about you updated or corrected.
Right to Erasure	In certain circumstances, you may also have your personal information deleted, for example if you exercise your right to object (see above) and the Company does not have an overriding reason to process your Personal Data or if the Company no longer requires your Personal Data for the purposes as set out in this notice.
Right to Restriction of Processing	You have the right to ask the Company to restrict processing your Personal Data in certain cases, including if you believe that the Personal Data the Company holds about you is inaccurate or the Company's use of your information is unlawful. If you validly exercise this right, the Company will store your Personal Data and will not carry out any other processing until the issue is resolved.
Right to Data Portability	You may request the Company to provide you with your Personal Data which you have given the Company in a structured, commonly used and machine-readable format and you may request the Company to transmit your Personal Data directly to another data controller where this is technically feasible. This right only arises where: (1) the Company processes your Personal Data with your consent or where it is necessary to perform the Company's contract with you; and (2) the processing is carried out by automated means.

Where the Company requires your Personal Data to comply with anti-money laundering or other relevant legal requirements, failure to provide this information may prevent your application for any future dealing of shares in the Company and will result in your investor account being frozen such that no dividend or redemption proceeds will be paid to you.

Should you consider that the processing of your Personal Data by the Company or its service providers infringes the provisions of the GDPR, you may lodge a complaint with a supervisory authority in the EU Member State of your habitual residence, place of work, or in the place where an alleged infringement occurred.

8. Contact Us

If you have any questions in relation to the Company's use of your Personal Data, or would like to submit a request with respect to your rights above, please contact us at info@geminicapital.ie.