

CDD Supplement

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Investor Classifications

All applicants are to complete the registration details section on page 2, one Investor Classification section and one Tax Self-Certification form only.

Section A
Registered details.

Section B
Individual(s) – Investments made direct and registered in the name of a natural person or persons.

Section C
The Regulated Financial Services Business investing either on their account or for the benefit of Underlying Beneficial Owner(s).

Section D
Unregulated Private Corporate Structure and Financial Services Businesses operating outside of an Appendix C jurisdiction.

Section E
Private Trusts, Partnerships, Foundations, Charities, Clubs and Societies.

Section F
Pension Schemes.

Section G
Legal Bodies quoted on a Regulated Market and Collective Investment Schemes.

Section H
Public, Government or Local Authorities.

Section I
Guidance notes for document certification to meet with Guernsey Financial Services Commission requirements for accepting “certified copies.”

Section J
Politically Exposed Persons (PEP) definition.

Section K
Source of Wealth Form.

Section L
Individual Self-Certification Tax Form.

Section M
Entity Self-Certification Tax Form.

Additional documents may be requested if deemed necessary. Documents may be emailed but originals must follow by post.

Section A – Registration Details

You (the "Investor") must complete this section, one of the following Investor Classifications and one Tax Self-Certification form in order to become an Investor in the Fund.

Any delay in providing documentation may result in delayed processing of the application and / or delayed payment of any future distribution or redemption proceeds.

Depending on its risk assessment of an Investor, the Administrator reserves the right to request additional documentation as may be required from time to time. Enhanced Due Diligence is required on Investors who are Politically Exposed Persons (PEPs) or resident in what is deemed a high risk jurisdiction in accordance with guidelines issued by the Guernsey Financial Services Commission.

The Administrator will require additional information where the Investor is a PEP or in order to disregard the Investor as a possible PEP.

For further information, please contact the Investor Services Department on +44 (0) 1481 702400.

Applicant details

Name _____ of _____ applicant:

Former name(s) (if applicable): _____

Residential / Registered address:

[Large dashed box for residential/registered address]

Date of birth: **D D M M Y Y Y Y** _____

Place _____ of _____ birth:

Nationality: _____

Occupation (if applicable): _____

Name of employer: _____

Tax Declarations

Where applicable please complete the below in full.

Do you hold a Visa to reside in another country? Yes No

Are you a citizen in any other country? Yes No

If so which country(ies)? _____

Do you have a passport for any other country? Yes No

If so which country(ies)? _____

Please provide a copy.

Are you resident in any other country? Yes No

If so which country(ies) _____

US Green Card Holder Yes No

UK NINO National Insurance Number _____

GIIN Number* _____

TIN or Tax Reference Number _____

Have you issued any Power of Attorney Yes No

If so please confirm whether the signing authority is granted to a US Person

*Global Intermediary Identification Number("GIIN")

Section B – Individual(s)

Investments made directly and registered in the name of a Natural Person or Persons

Documentation is required for each Joint Investor as applicable:

- An original certified copy of: a valid government issued form of picture identification (valid for a further six months) (e.g. passport, etc.).

Identification documents must include the following details:

- Legal name
- Date and place of birth
- Nationality
- An official personal identification number or other unique identifier

Proof of address:

- One form of proof of current residential address dated within the last three months (e.g. current utility bill, bank statement etc.).

Please note that PO Box numbers, store card bills and bills for Internet only services are not acceptable.

Do you hold any Public Office and / or perform a role with any political exposure?

Yes No

If yes please provide details:

Confirmation of source of funds being invested:

- Income
- Inheritance
- Sale of existing assets – Type of asset sold?
- Savings
- Other (please specify)

Certified true copies and translation of documents

Where documents are not provided in original form, certified true copies can be accepted if certified in accordance with the below guidance and by a suitable certifier.

Images contained in photographic ID should preferably be in colour and always of sufficient quality so as to easily identify the individual named.

Certified copies of copies are not normally accepted.

Where documents are not in English a certified translation must also be provided which is sufficient to ensure the document is clearly understood.

Suitable certifiers

An employee of a regulated financial services business that is located in an Appendix C country (i.e. bank or broker-dealer), an auditor,

external accountant or tax adviser, a relevant independent legal professional, a Notary Public, police officer, or senior civil servant.

When certifying photographic identification and residential address the below wording must be used otherwise the document may be rejected.

Photographic identification:

"I certify that I have seen the original documentation and the copy documentation hereby represents a complete and accurate copy of the original ID documentation of the person whom I have met".

Signature:

.....
.....
.....

Name:

Date: **D D M M Y Y Y Y**
.....

Main telephone number (including code(s)):

.....

Email address:

.....

Private residential address:

"I certify that I have seen the original documentation and that the copy documentation hereby provided represents a complete and accurate copy of the original".

Signature:

.....
.....
.....

Name:

Date: **D D M M Y Y Y Y**
.....

Main telephone number (including code(s)):

.....

Email address:

.....

Section C – Regulated Financial Services Business

If you are a Regulated Financial Services Business operating from one of the below Appendix C jurisdictions, complete either Section 1 or 2 only.

If you are a Regulated Financial Services Business not operating from within an Appendix C jurisdiction for your own account or an Underlying Beneficial Owner, please see Section D for guidance.

Section 1

For the Regulated Financial Services Business acting solely as principal and not for the benefit of a third party:

Name _____ of _____ account:

Designation:

Name of Regulatory Authority:

.....

Registration / License number:

Please provide a certified copy or original Authorised Signatory List to include the appropriate mandate to operate the account.

Signatures*

Authorised signatory 1:

.....

Name:

Date: **D D M M Y Y Y Y**

Authorised signatory 2:

.....

Name:

Date: **D D M M Y Y Y Y**

Section 2

Or if a Nominee Investor / Custodian / Regulated Financial Services Business investing on behalf of a third party and acting as an intermediary, the below declaration must be completed in full:

Name _____ of _____ account:

Designation(s):

Name of intermediary:

Name of Regulatory Authority:

.....

Regulatory Authority address:

.....

Country:

Postcode:

- | | | |
|----------------|---------------|--------------|
| Austria | Gibraltar | Malta |
| Australia | Guernsey | Netherlands |
| Belgium | Hong Kong | New Zealand |
| Bulgaria | Hungary | Norway |
| Canada | Iceland | Portugal |
| Cayman Islands | Ireland | Singapore |
| Cyprus | Isle of Man | Slovenia |
| Denmark | Italy | South Africa |
| Estonia | Japan | Spain |
| Finland | Jersey | Sweden |
| France | Latvia | Switzerland |
| Germany | Liechtenstein | UK |
| Greece | Lithuania | USA |
| | Luxembourg | |

*By signing this form the signatory confirms that he / she is duly authorised to sign this declaration on behalf of the company.

Section C – Regulated Financial Services Business (Continued)

We undertake to verify the identity of all third parties on whose behalf we purchase shares / units in funds administered by JTC Fund Solutions (Guernsey) Limited.

We further undertake to retain for five years from the date the subscriber redeems from the fund, copies of any documentation obtained by us in so verifying and if / when requested to do so by the Fund and / or Administrator, provide copies of said documentation. Further in accordance with the AML procedures designed to combat terrorist financing, we review the names of all Investors against internationally recognised sanctions lists including those of the EU, UN and Office for Foreign Affairs Control. In the event that we discover that one of the Fund's Investors is on an internationally recognised sanctions list, we will notify the relevant authorities. Should any of the representations contained in this paragraph change, we will endeavour to advise JTC Fund Solutions (Guernsey) Limited as soon as possible.

We confirm that we are:

- A Regulated Financial Services Business operating from an Appendix C jurisdiction; or
- A person licensed under the Regulation of Fiduciaries, Administration Businesses and Company Directors, etc. (Bailiwick of Guernsey) Law, 2000.

We further confirm that:

- We conduct appropriate and effective CDD procedures in respect of all our customers, including enhanced CDD measures for Politically Exposed Persons and other high risk relationships;
- The purpose and intended nature of our business relationship with JTC Fund Solutions (Guernsey) Limited is to invest in international funds; and
- The account will only be operated by the intermediary and that they will have ultimate and effective control over the account.
- And that the investment and any income will only be paid / returned to the bank account from which they originated.

Signatures*

Authorised signatory 1:

.....

Name:

Date: D D M M Y Y Y Y

Authorised signatory 2:

.....

Name:

Date: D D M M Y Y Y Y

(Please include an original or certified copy of your authorised signatory list)

*By signing this form the signatory confirms that he / she is duly authorised to sign this declaration on behalf of the intermediary.

Section D – Unregulated Private Corporate Structures and Financial Services Businesses

If you are a Regulated Financial Services Business, operating from outside of an Appendix C jurisdiction, either for your own account or an Underlying Beneficial Owner (UBO). Full due diligence is required for the UBO of the monies invested. Please refer to page 1 – Investor Classification and provide the requisite documents for the appropriate investor classification type.

For Private Companies registered in an Appendix C jurisdiction and Financial Services Businesses from outside of an Appendix C jurisdiction investing for their own account, please provide the following or equivalent documents.

- An original certified copy of a certificate of due formation and organisation and continued authorisation to conduct business in the jurisdiction of its organisation (e.g. Certificate of incorporation / registration).
- An original certified copy of the Memorandum and Articles of Association or equivalent constitutional document.
- An original certified copy or original of the appropriate authorised mandate for the directors to open / operate the account.
- An original certified copy or original Authorised Signatory List.
- Original or an original certified copy of Register of Members / shareholders (beneficial owners) listing the name of each person who directly, or indirectly, is the beneficial owner of more than 10% of any voting or non-voting class of equity interests of the prospective investor or exercises control over the management of the company.
- Original or an original certified copy of Register of Directors.
- Source of Wealth.
- Confirmation that the Company does not issue bearer shares
Yes No
- Where bearer shares are issued please provide details of the current beneficial owner and safekeeping arrangements.

Further due diligence may be requested on the beneficial owners or those persons providing safekeeping arrangements for the bearer shares.

For directors, beneficial owners, underlying principals, authorised signatories or equivalent with ultimate effective control over the capital and assets of the legal body:

- An original certified copy of a certificate of due formation and organisation and continued authorisation to conduct business in the jurisdiction of its organisation (e.g. Certificate of incorporation / registration).

Identification documents must include the following details:

- Legal name
- Date and place of birth
- Nationality
- An official personal identification number or other unique identifier

Proof of address:

- One form of proof of current residential address dated within the last 3 months (e.g. current utility bill, bank statement etc.).

Please note that PO Box numbers, store card bills and bills for Internet only services are not acceptable.

- Or identification requirements per legal form if not individuals.

Do any of the previous Principals hold a position of Public Office and / or perform a role with any political exposure?

Yes No

If yes, please give details:

For all other Private Companies registered in a Non-Appendix C jurisdiction (require the below in addition to all items requested above):

- For all beneficial owners as described above: An original certified copy of a government issued form of picture identification (e.g. passport, etc.),
- and two forms of proof of current address dated within the last three months (e.g. current utility bill, bank statement etc.);
- or identification requirements per legal form if not individuals.
- Latest audited financial statements.

Certified true copies and translation of documents

Where documents are not provided in original form, certified true copies can be accepted if certified in accordance with the below guidance and by a suitable certifier.

Images contained in photographic ID should preferably be in colour and always of sufficient quality so as to easily identify the individual named.

Certified copies of copies are not normally accepted.

Where documents are not in English a certified translation must also be provided which is sufficient to ensure the document is clearly understood.

Appendix C Jurisdictions

Austria	Gibraltar	Malta
Australia	Guernsey	Netherlands
Belgium	Hong Kong	New Zealand
Bulgaria	Hungary	Norway
Canada	Iceland	Portugal
Cayman Islands	Ireland	Singapore
Cyprus	Isle of Man	Slovenia
Denmark	Italy	South Africa
Estonia	Japan	Spain
Finland	Jersey	Sweden
France	Latvia	Switzerland
Germany	Liechtenstein	UK
Greece	Lithuania	USA
	Luxembourg	

Section D – Unregulated Private Corporate Structures and Financial Services Businesses (Continued)

Suitable certifiers

An employee of a regulated financial services business that is located in an Appendix C country (i.e., bank or broker-dealer), an auditor, external accountant or tax adviser, a relevant independent legal professional, a Notary Public, police officer, or senior civil servant.

When certifying photographic identification and residential address the below wording must be used otherwise the document may be rejected.

Photographic identification:

"I certify that I have seen the original documentation and the copy documentation hereby represents a complete and accurate copy of the original ID documentation of the person whom I have met".

Name:

Telephone number:

Email address:

Signature:

.....

Date: **D D M M Y Y Y Y**
.....

Private residential address:

"I certify that I have seen the original documentation and that the copy documentation hereby provided represents a complete and accurate copy of the original".

Name:

Telephone number:

Email address:

Signature:

.....

Date: **D D M M Y Y Y Y**
.....

Private Trust in an Appendix C Jurisdiction

Appendix C Jurisdictions		
Austria	Gibraltar	Malta
Australia	Guernsey	Netherlands
Belgium	Hong Kong	New Zealand
Bulgaria	Hungary	Norway
Canada	Iceland	Portugal
Cayman Islands	Ireland	Singapore
Cyprus	Isle of Man	Slovenia
Denmark	Italy	South Africa
Estonia	Japan	Spain
Finland	Jersey	Sweden
France	Latvia	Switzerland
Germany	Liechtenstein	UK
Greece	Lithuania	USA
	Luxembourg	

If the Trustee is a Regulated Financial Services Business operating from one of the above Appendix C jurisdictions, please provide the following for the Trustee and all other documents as required for the Trust. If yes, please provide details:

Name of Trust Company:

Country of jurisdiction:

Name or regulator:

Authorisation number:

- Please provide:
- Original or certified copy of authorised signatory list.
 - List of beneficial owners / controllers if not already provided in the Trust Deed.
 - If the name of the Beneficiary is not known please provide details of the class of potential beneficial owners.
 - If a potential beneficial owner has not had their beneficial interest disclosed to them please confirm.
 - Confirmation of the identity of the Settlor if not already provided in the Trust Deed.
 - Confirmation of the appointment and identity of the Protector if not already provided in the Trust Deed.
 - An original certified copy of the Trust Deed or equivalent constitutional document.
 - An original certified copy or original of the appropriate authorised mandate for the Trustees to open / operate the account.

Do any of the previous Principals hold a position of Public Office and / or perform a role with any political exposure?

Yes No

If yes, please give details:

For all beneficial owner(s), settlor(s) and protector(s) the following documents must be provided:

- An original certified copy of: a valid government issued form of picture identification (valid for a further six months) (e.g. passport, etc).

Identification documents must include the following details:

- Legal name
- Date and place of birth
- Nationality
- An official personal identification number or other unique identifier

Proof of address:

- One form of proof of current residential address dated within the last three months (e.g. current utility bill, bank statement etc.).

Please note that PO Box numbers, store card bills and bills for Internet only services are not acceptable.

Where documents are not provided in original form please see Section I for guidance on acceptable certification and translation of documents.

Where the Trustee is a Natural Person and not a Regulated Financial Services Business please provide:

- An original certified copy of a valid government issued form of picture identification (e.g. passport, etc.),
- and one form of proof of current residential address dated within the last six months (e.g., current utility bill, bank statement etc.).

Private Trusts from Non-Appendix C Jurisdictions

For all other Private Trusts (require the below in addition to all items requested above):

- Identification documentation per legal form for the Trust Company – See pages 6–7 for company documents.
 - For the Beneficial Owner(s), Controller(s) Settlor and Authorised Signatories: An original certified copy of a valid government issued form of picture identification (e.g. passport, etc.),
 - and two forms of proof of current residential address dated within the last six months (e.g. current utility bill, bank statement etc.);
 - Settlor source of wealth
 - Income
 - Inheritance
 - Sale of existing assets – Type of asset sold?
 - Savings
 - Other (please specify)
-

For Partnerships in an Appendix C jurisdiction:

- An original certified copy of the Partnership Agreement or appropriate excerpts.
- An original certified copy or original of the appropriate authorised mandate for the General Partner or Partners (as applicable) to open / operate the account.
- An original certified copy or original Authorised Signatory List.
- For the Partners and or authorised signatories, an original certified copy of a valid government issued form of picture identification (e.g. passport, etc.), and one form of proof of current residential address dated within the last three months (e.g. current utility bill, bank statement etc.).
- For full details on ID and POA requirements for individuals see page 3 “Individual(s).”

For all other Partnerships (require the below in addition to all items requested above):

- For any beneficial owner who is an individual or entity who ultimately is entitled to or controls 10% or more of the capital or profits of the partnership, or otherwise exercises control over management of the partnership, an original certified copy of a valid government issued form of picture identification (e.g. passport, etc.),
- and two forms of proof of current residential address dated within the last six months (e.g., current utility bill, bank statement etc.); or if not an individual, identification documentation per legal form.

For full details on ID and POA requirements for individuals see page 3 “Individual(s)”.

For Registered Charities / Foundations:

- An original certified copy of the relevant Revenue / Tax Authority approval or proof of registration status from the relevant Charity Commission or equivalent.
- Name of Foundation, official identity number, date and country of registration.
- An original certified copy or original of the appropriate authorised mandate which states who has authorisation to transact on the account. The mandate must be signed by the member / person / authorised representative.
- An original certified copy or original Authorised Signatory List.
- For Trustees, Directors, Governors, Board Members, Authorised Signatories, Founders, Councillors, Guardian, Beneficial Owner(s) including any default recipient and persons with the authority to control the investment; an original certified copy of a valid government issued form of picture identification (e.g. passport, etc.), and one form of proof of current residential address dated within the last three months (e.g., current utility bill, bank statement etc.).

For full details on ID and POA requirements for individuals see page 3 “Individual(s)”.

For Clubs and Societies

- A letter detailing the legal status and purpose of the Club / Society including names of all Officers.
- An original certified copy or original of the appropriate authorised mandate detailing those empowered to open / operate the account.
- An original certified copy or original Authorised Signatory List.
- For the Officers and Authorised Signatory; an original certified copy of a valid government issued form of picture identification (e.g., passport, etc.), and one form of proof of current residential address dated within the last three months (e.g., current utility bill, bank statement etc.).

For full details on ID and POA requirements for individuals see Section B “Individuals”.

Section F – Pension Schemes

For Pension Schemes providing retirement benefits to employees in an Appendix C jurisdiction:

- An original certified copy of the relevant Revenue / Tax Authority approval certificate.
- An original or an original certified copy of the appropriate authorised mandate for the directors to open / operate the account, e.g. certified copy of evidence that the person representing the investor is empowered (Trust Deed, charter or constitutional document).
- An original certified copy of evidence that the person representing the investor is empowered.
- An original certified copy of the relevant Constitution, Formation Document or Trust Deed.
- Names of the Trustees, Directors, Governors or equivalent.
- An original certified copy or original Authorised Signatory List.
- Where persons acting as Trustee, Authorised Signatory, Director or Governor are not supervised by the local financial services regulator; an original certified copy of a valid government issued form of picture identification (e.g. passport, etc.), and one form of proof of current residential address dated within the last three months (e.g. current utility bill, bank statement etc.).

For full details on ID and POA requirements for individuals see Section B “Individuals”.

For all other Pension Schemes (require the below in addition to all items requested above):

- For the Administrator / Trustee / Controller(s): An original certified copy of a valid government issued form of picture identification (e.g. passport, etc.), and two forms of proof of current residential address dated within the last three months (e.g. current utility bill, bank statement etc.);
- or identification per legal form (page 6) if not an individual.

For full details on ID and POA requirements for individuals see Section B “Individuals”.

Appendix C Jurisdictions

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Bulgaria	Hungary	Norway
Canada	Iceland	Portugal
Cayman Islands	Ireland	Singapore
Cyprus	Isle of Man	Slovenia
Denmark	Italy	South Africa
Estonia	Japan	Spain
Finland	Jersey	Sweden
France	Latvia	Switzerland
Germany	Liechtenstein	UK
Greece	Lithuania	USA
	Luxembourg	

Quoted on a Regulated Market and Collective Investment Schemes

For Collective Investment Schemes regulated by the Guernsey Financial Services Commission or Legal Bodies quoted on a regulated market:

- Provide proof of Authorisation / Regulation by the GFSC.

Proof of listing on a regulated market:

- Name of market
- Ticker
- For both of the above please provide the latest Authorised Signatory List.

For Collective Investment Schemes in an Appendix C jurisdiction (excluding Guernsey):

- Prospectus, Operating Memorandum or Scheme Particulars.
- An original certified copy or original of the appropriate authorised mandate for the duly appointed Administrator to open / operate the account.
- An original certified copy or original Authorised Signatory List.
- Letter of Undertaking from Scheme Administrator detailing the AML policies undertaken to identify and verify the scheme investors.

For Collective Investment Schemes in a Non-Appendix C jurisdiction (require the below in addition to all items requested above)

- Number of High Risk Classified Investors.
- Number of Politically Exposed Persons invested in the Fund.
- Number of Investors from Non-Appendix C jurisdictions.
- Identity of any holder with 10% or more interest in the Fund.
- For the Administrator, Trustee, Controller(s) and Authorised Signatories: An original certified copy of a valid government issued form of picture identification (e.g. passport, etc.), and two forms of proof of current residential address dated within the last three months (e.g. current utility bill, bank statement etc.).

For full details on ID and POA requirements for individuals see Section B "Individuals".

Appendix C Jurisdictions

Austria	Gibraltar	Malta
Australia	Guernsey	Netherlands
Belgium	Hong Kong	New Zealand
Bulgaria	Hungary	Norway
Canada	Iceland	Portugal
Cayman Islands	Ireland	Singapore
Cyprus	Isle of Man	Slovenia
Denmark	Italy	South Africa
Estonia	Japan	Spain
Finland	Jersey	Sweden
France	Latvia	Switzerland
Germany	Liechtenstein	UK
Greece	Lithuania	USA
	Luxembourg	

Section H – Public, Government or Local Authorities

For Public Bodies, Local or Government Authority in an Appendix C jurisdiction:

- Please provide URL to relevant website detailing status as a Public Body:

URL

.....

- An original certified copy or original Authorised Signatory List to include the appropriate mandate to operate the account.
- An original certified copy of the relevant Constitution / Formation Document.
- An original certified copy or original Authorised Signatory List to include the appropriate mandate to operate the account.
- Names of each Public Body official.

For all other Public Bodies / Local Authorities (require the below in addition to all items requested above):

For two officials and any persons authorised to operate the account please provide the following:

- An original certified copy of: a valid government issued form of picture identification (valid for a further six months) (e.g. passport, etc.).

Identification documents must include the following details:

- Legal name
- Date and place of birth
- Nationality
- An official personal identification number or other unique identifier

Proof of address:

- Two forms of proof of current residential address dated within the last three months (e.g., current utility bill, bank statement etc.)

Please note that PO Box numbers, store card bills and bills for Internet only services are not acceptable.

Do you hold any Public Office and / or perform a role with any political exposure?

Yes No

If yes, please give details:

.....

.....

It should be noted that Public Bodies / Local Authorities in certain jurisdictions may fall into the category of entities which are owned or controlled by PEPs and therefore may be subject to additional documentation requirements as well as Senior Management approval prior to account opening.

Austria	Gibraltar	Malta
Australia	Guernsey	Netherlands
Belgium	Hong Kong	New Zealand
Bulgaria	Hungary	Norway
Canada	Iceland	Portugal
Cayman Islands	Ireland	Singapore
Cyprus	Isle of Man	Slovenia
Denmark	Italy	South Africa
Estonia	Japan	Spain
Finland	Jersey	Sweden
France	Latvia	Switzerland
Germany	Liechtenstein	UK
Greece	Lithuania	USA
	Luxembourg	

Section I – Certifying Documents and Translating Documents not in English

Where documents are not provided in original form, certified true copies can be accepted if certified in accordance with the below guidance and by a suitable certifier.

Images contained in photographic ID should preferably be in colour and always of sufficient quality so as to easily identify the individual named.

Certified copies of copies are not normally accepted.

Where documents are not in English, a certified translation must also be provided which is sufficient to ensure the document is clearly understood.

Suitable certifiers

An employee of a regulated financial services business that is located in an Appendix C country (i.e. bank or broker-dealer), an auditor, external accountant or tax adviser, a relevant independent legal professional, a Notary Public, police officer or senior civil servant.

When certifying photographic identification and residential address the below wording must be used otherwise the document may be rejected.

Photographic Identification:

“I certify that I have seen the original documentation and the copy documentation hereby represents a complete and accurate copy of the original ID documentation of the person whom I have met”.

Name:

Telephone number:

Email address:

Signature:

[Dashed box for signature]

Date: **D D M M Y Y Y Y**

Private residential address:

“I certify that I have seen the original documentation and that the copy documentation hereby provided represents a complete and accurate copy of the original”.

Name:

Telephone number:

Email address:

Signature:

[Dashed box for signature]

Date: **D D M M Y Y Y Y**

Section J – Politically Exposed Persons (PEP) Definition

Politically exposed persons are defined as individuals who are (or have been) entrusted with prominent public functions in any jurisdiction, their immediate family and close associates.

Prominent public functions include senior positions within:

- the executive, legislative, administrative, military or judicial branches of a government (elected or non elected);
- a major political party;
- a ruling royal family;
- international and supranational organisations; or
- a government owned corporation.

A relationship with a PEP includes any corporate entity, partnership or trust relationship that has been established by or for the benefit of such individuals.

Immediate family typically includes the person's parents, siblings, spouse, children, in-laws, grandparents and grandchildren.

Close associate typically includes a person who is widely and publicly known to maintain a close relationship with the PEP, and includes a person who is in a position to conduct substantial domestic / local and international financial transactions on his or her behalf; such persons would include special advisors, privileged civil servants, publicised friends and business associates. Such persons themselves may be PEPs in their own right.

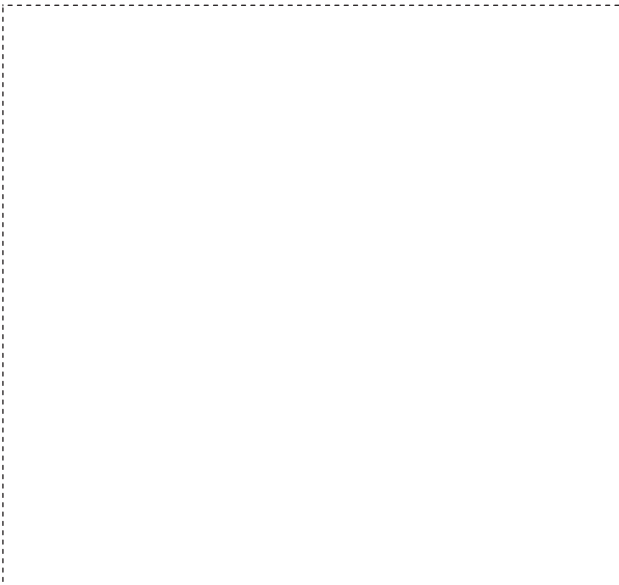
Close associates also includes significant party political donors, backers and lobbyists, such persons may not be associated to one particular individual political figure, but their activities allow them access where they can influence politicians and policy and gain undisclosed information.

Section K – Source of Wealth Form

Where necessary, source of wealth may be requested to support the investor application.

When required to provide source of wealth, the applicant must provide a description as to the events, activities or interests which have generated the applicants overall wealth. Non-specific answers such as “investment income” or “savings” will not be deemed sufficient to meet these requirements.

Please provide full details of source of wealth below:



Examples of source of Wealth

- Inheritance – Details of when the monies were inherited, amount and whom from; copy of the will; details of how the money was originally made.
- Lottery – A letter from the lottery company confirming the year and amount of the win.
- Sale of Property – Copy of the sale deed; copy of the client’s closing statement from their solicitor; information on ownership from the land registry; details on how the property was purchased/inherited originally.

Section L – Individual Self-Certification Form

Personal details

Mr / Mrs / Miss / Ms / Other (please state):

Forename(s)

.....

Surname:

Permanent Residence Address:

Date of birth: **D D M M Y Y Y Y**

I confirm I am a citizen of :

.....

I confirm I am a national of:

.....

Declaration

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

I agree to notify the manager / administrator immediately if any of this information changes in the future.

Name: (please print in full)

.....

Signature:

Date: **D D M M Y Y Y Y**

Please note that failure to complete and return the form may lead to the account being reported to the relevant authority

List countries

Tax Residency

Tax Regulations¹ require us to collect information about each investor's tax residency. In certain circumstances (including if we do not receive a valid self-certification from you) we will be obliged to share information about your account/s with the States Of Guernsey Income Tax Treasury and Resources Dept.

If you have any questions about your tax residency, please contact your tax advisor.

Please note any US citizens are considered tax resident in the US irrespective of their actual country of residence

Country/Countries of Tax Residency	Tax Reference Number (e.g. TIN, UTR, National Insurance No) or equivalent

¹ The term "tax regulations" refers to regulations created to enable automatic exchange of information and include FATCA³ and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Account Information.

² In general you are tax resident where you are liable to taxes, based on where you live and work permanently although different jurisdictions have different rules in relation to tax residency. If in doubt, please contact your tax adviser.

³ Those countries that have agreed to exchange information under FATCA and CRS

⁴ The term "FATCA" refers to The Foreign Account Tax Compliance provisions contained in the US Hire Act 2010.

If you are not resident in any country for tax purposes, please tick this box:

Section M – Entity Self-Certification

Tax regulations¹ require us to collect certain information about each investor's tax residency and tax classifications. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information about your account(s) with the States of Guernsey Income Tax Authority who may in turn share the information with other relevant tax authorities. If you have any questions about your organisation's classifications in the form below, please contact your tax adviser. Please see explanatory notes for key definitions. Should any information provided change in the future, please ensure you advise us promptly.

If you have any questions about your organisation's classifications in the form below, please contact your tax advisor. See explanatory notes overleaf for key definitions

Section 1: Tax residency

You must complete this section.

If your organisation has more than one country of tax residency, please complete one self-certification form for each country.

- 1.1 Please state the country in which your organisation is resident for tax purposes:
- 1.2 Please provide us with your organisation's Tax Reference Number:
- 1.3 Please provide us with your organisation's GIIN Number: (if appropriate)

Section 2A: Organisation's classification under FATCA

You must complete this section.

Please tick one box only in this section, with reference to the tax residency stated in box 1.1.

If your organisation is a financial Institution⁵, please specify which type:

- 2.1 Guernsey Financial Institution⁵ or a Partner Jurisdiction Financial Institution⁶
- 2.2 Participating Foreign Financial Institution (in a non-IGA jurisdiction)_
- 2.3 Non-Participating Foreign Financial Institution⁸ (in a non-IGA jurisdiction)_
- 2.4 Financial Institution resident in the USA or in a US Territory⁹
- 2.5 Exempt Beneficial Owner¹⁰
- 2.6 Deemed Compliant Foreign Financial Institution¹¹ (besides those listed above)

If your organisation is not a Financial Institution⁵, please specify the entity's FATCA status below:

- 2.7 Active Non-Financial Foreign Entity¹²
- 2.8 Passive Non-Financial Foreign Entity¹³
(If you tick this box, you must also complete section 4 for each of your Controlling Persons⁴)
- 2.8 Trustee documented trusts, Sponsored Closely Held Investment Vehicles

Section 2B: Complete this *only* if your organisation is US Tax Resident (box 1.1)

Tick this box if your organisation is any of the following and therefore **not** a specified person¹⁶

- A regularly traded corporation on a recognized stock exchange.
- Any corporation that is a member of the same expanded affiliated group as a regularly traded corporation on a recognised stock exchange.
- A government entity
- Any bank as defined in section 581 of the U.S. Internal Revenue Code
- A retirement plan under section 7701(a)(37), or exempt organisation under section 501(a) of the U.S. Internal Revenue Code
- OR any other exclusion listed in Explanatory Note 16

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Section M – Entity Self-Certification

- a In general, you are tax resident where you are liable to taxes, based on where you live and work permanently although **different jurisdictions have different rules** in relation to tax residency.
- b Those countries that have agreed to exchange information under FATCA and CRS.
- c The Tax Identification Number is issued by your local tax authority. For example, in Guernsey this is usually your Social Security Number.
- d You must select one number from the table below for each Controlling Person⁴ to indicate the type of Controlling Person⁴

CP Type	Description of Controlling Person ⁴
801	CP of legal person – ownership
802	CP of legal person – other means
803	CP of legal person – senior managing official
804	CP of legal arrangement – trust – settlor
805	CP of legal arrangement – trust – trustee
806	CP of legal arrangement – trust – protector
807	CP of legal arrangement – trust – beneficiary
808	CP of legal arrangement – trust – other
809	CP of legal arrangement – other – settlor-equivalent
810	CP of legal arrangement – other – trustee-equivalent
811	CP of legal arrangement – other – protector-equivalent
812	CP of legal arrangement – other – beneficiary-equivalent
813	CP of legal arrangement – other – other-equivalent

Section 5: Declaration for FATCA and CRS²

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

I / we agree to notify the manager / administrator immediately in the event that information on this self-certification changes. (including the Controlling Persons information provided in Section 4

Signature:

Signed by (please print name):

Signature:

Signed by (please print name):

On behalf of (organisation name):

Address:

.....

.....

Position (in organisation):

Date:

Explanatory Notes

The following explanatory notes are based on Tax Regulations as implemented in the States of Guernsey. If you have any questions about your organisation's classification, please contact your tax adviser.

Definitions common to FATCA and CRS

1 Tax Regulations

The term "tax regulations" refers to regulations created to enable automatic exchange of information and include Foreign Account Tax Compliance Act (FATCA), and the OECD Common Reporting Standard (CRS) for Automatic Exchange of Financial Account Information².

2 FATCA and CRS

FATCA

FATCA regulations in sections 1471 to 1474 of the US Internal Revenue Code and the Treasury regulations and official guidance issued thereunder, as amended from time to time. FATCA regulations have been adopted in the States of Guernsey by The Income Tax (Approved International Agreements) (Implementation) (United Kingdom and United States of America) Regulations 2014.

CRS

The OECD Common Reporting Standard (CRS) which has been adopted in the States of Guernsey by The Income Tax (Approved International Agreements) (Implementation) (Common Reporting Standards) Regulations 2015.

3 Non-Profit Organisation

An entity that meets ALL of the following criteria:

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;

it is exempt from income tax in its country of residence;

it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;

the applicable laws of the entity's country of residence or the entity's formation documents do not permit any income or assets of the entity 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 entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the entity has purchased; and

the applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity'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 entity's country of residence or any political subdivision thereof.

4 Controlling Persons

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

Control

"Control" over an Entity is generally exercised by the natural person(s) who ultimately has a controlling ownership interest in the Entity. A "control ownership interest" depends on the ownership structure of the legal person and is usually identified on the basis of a threshold applying a risk-based approach (e.g. any person(s) owning more than a certain percentage of the legal

person, such as 25%). 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 identified as exercising control of the Entity, the Controlling Person(s) of the Entity will be the natural person(s) who holds the

position of senior managing official.

Classifications under FATCA

5 Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined for the purposes of FATCA². Please see the relevant Tax Regulations for the classification definitions that apply to Financial Institutions.

6 Partner Jurisdiction Financial Institution

A Partner Jurisdiction Financial Institution includes (a) any Financial Institution resident in Guernsey, but excluding any branches of such Financial Institution that are located outside Guernsey and (b) any Guernsey branch of a Financial Institution not resident in Guernsey. For these purposes, "Partner Jurisdiction" means any jurisdiction that has in effect an agreement with the US to facilitate the implementation of FATCA.

7 Non-IGA jurisdiction

A non-IGA jurisdiction is one where there is no Model 1 or 2 Intergovernmental Agreement in place with the US in respect of FATCA²

8 Non-Participating Foreign Financial Institution (NPFPI)

The term "Nonparticipating Foreign Financial Institution" means a non-participating FFI, as that term is defined in relevant U.S. Treasury Regulations, but does not include a Guernsey Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution identified as a Non-participating Financial Institution pursuant to a determination by the IRS or the States Of Guernsey Income Tax Authority that there is significant non-compliance with FATCA obligations.

9 US Territory

This term means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico or the US Virgin Islands.

10 Exempt Beneficial Owner

The term "Exempt Beneficial Owner" means

(i) a Guernsey Governmental Organisation;

(ii) an International Organisation (examples of which include The International Monetary Fund, The World Bank, The International Bank for Reconstruction and Development and The European Community – for a full list please see the relevant guidance issued by the States of Guernsey Income Tax Authority, or the IRS);

(iii) a Central Bank; or

(iv) a Guernsey registered pension scheme, or non-Guernsey pension scheme falling within the definition of Exempt Beneficial Owner for the purpose of FATCA.

11 Deemed Compliant Foreign Financial Institution

The term "Deemed Compliant Foreign Financial Institution" means

(i) Those entities classified as such in Annex II of the States Of Guernsey IGA, which includes Non-profit Organisations³ and Financial Institutions⁵ with a Local Client Base, or

(ii) Entities which otherwise qualify as such under the FATCA Regulations.

12 Active Non-Financial Foreign Entity (NFFE)

An Active NFFE is any Non-Financial Foreign Entity¹⁴ that meets one of the following criteria:

- a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity¹⁵ of an Entity the stock of which is traded on an established securities market;
- c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organisation, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- e) Substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and 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 NFFE shall not qualify for this status if the NFFE 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. In these circumstances, the Entity will be a Passive NFFE¹³
- f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFFE;
- g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- h) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity¹⁵ provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (i) The Entity is a Non-Profit organisation³
- (j) The NFFE is an "Excepted NFFE" as described in relevant U.S. Treasury Regulations.

13 Passive Non-Financial Foreign Entity (PNFFE)

A Passive NFFE is any Non-Financial Foreign Entity¹⁴ that is not an Active NFFE¹².

14 Non-Financial Foreign Entity (NFFE)

The term "NFFE" means any non-US Entity that is not treated as a Financial Institution⁵

15 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 per cent of the vote or value in an entity.

16 Specified US Person

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

- a corporation the stock of which is regularly traded on one or more established securities markets;
- any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- the United States or any wholly owned agency or instrumentality thereof;
- any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- any organisation exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- any bank as defined in section 581 of the U.S. Internal Revenue Code;
- any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State; or
- a broker as defined in section 6045(c) of the U.S. Internal Revenue Code.

Classifications under CRS

17 Financial Institution

The term "Financial Institution" means a Custodial Institution, a Depository Institution, an Investment Entity²³, or a Specified Insurance Company.

18 Non-Reporting Financial Institution

The term "Non-Reporting Financial Institution" means any Financial Institution which 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) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in (a) or (b) above, and is included in the list of Non-Reporting Financial Institutions provided to the European Commission by the States of Guernsey;
- (d) an Exempt Collective Investment Vehicle; or
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

19 Related Entity

An Entity is a "Related Entity" of another Entity if (i) either Entity controls the other Entity; (ii) the two Entities are under common control; or (iii) the two Entities are Investment Entities, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

20 Active Non-Financial Entity (NFE)

The term "Active NFE" means any NFE²² that 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 Entity¹⁹ 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. In these circumstances, the Entity will be a Passive NFE²¹
- (e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the 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 Entity is a non-profit organisation³

21 Passive Non-Financial Entity (PNFE)

A Passive NFE is any Non-Financial Entity²² that is not an Active NFE, or an Investment Entity²³ that is not a Participating Jurisdiction²⁴ Financial Institution

22 Non-Financial Entity (NFE)

The term "NFE" means any Entity that is not a Financial Institution¹⁷

23 Investment Entity

The term "Investment Entity" means any Entity:

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

(i) 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;

(ii) individual and collective portfolio management; or

(iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or

b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a) of the EU Directive on Administrative Co-operation 2014/107/EU

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for the purposes of subparagraph A(6)(b), if the Entity's gross income attributable to the relevant activities equals or exceeds 50 % of the Entity's gross income during the shorter of:

the three-year period ending on 31 December of the year preceding the year in which the determination is made; or

the period during which the Entity has been in existence.

The term "Investment Entity" does not include an Entity that is an Active NFE because that Entity meets any of the criteria in subparagraphs D(8)(d) through (g) of the EU Directive on Administrative Co-operation 2014/107/EU

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

24 Participating Jurisdiction

The term "Participating Jurisdiction" means a jurisdiction which has an agreement in place to exchange information in accordance with the OECD Common Reporting Standard.

Disclaimer

It is important for individuals or companies intending to establish a structure with us to obtain professional advice in any appropriate jurisdictions, for example, those of their residence, domicile and place of business. The close contacts we have developed with professionals throughout the world enable us, where appropriate, to assist clients by making introductions to specialists in the relevant jurisdictions, and to assist in finding a workable solution.

JTC Group does not provide legal, investment or tax advice and nothing contained in this website or in any other information provided by JTC Group should be construed as such.

This website provides general information only and is not intended to give specific advice. Specific professional advice should be obtained before taking or refraining from any action in connection with the matters referred to herein.

The entities within JTC Group, carrying on the regulated business of JTC Group, are duly regulated as appropriate by the British Virgin Islands Financial Services Commission; the Cayman Islands Monetary Authority; the Guernsey Financial Services Commission; the Jersey Financial Services Commission; the Commission de Surveillance du Secteur Financier and the Ordre des Experts-Comptables in Luxembourg; in Luxembourg; the Malta Financial Services Authority; the Financial Services Commission in Mauritius; the South African Financial Services Board as an authorised financial services provider; as a member of l'Association Romande des Intermédiaires Financiers in Switzerland and is authorised and regulated by the Financial Conduct Authority in the UK.

"JTC" shall mean all companies and other entities, whether or not incorporated, that may form part of JTC Group from time to time, including but not limited to: JTC (Jersey) Limited and/or Jersey Trust Company Limited and/or JTC Trustees Limited and/or JTC Listing Services Limited and/or JTC Corporate Services Limited and/or JTC Securities Limited and/or JTC Foundations Limited and/or JTC Directors Limited and/or Castle Directors Limited and/or Red Shield Secretaries Limited and/or Red Shield Nominees Limited and/or Caledonia Trustees Limited and/or Caledonia Financial Services Limited and/or Red Shield (HTC) Limited and/or HTC Purpose Trustees Limited and/or JTC Fund Solutions (Jersey) Limited, each of whose registered office and/or place of business is at Elizabeth House, 9 Castle Street, St Helier, Jersey JE2 3RT, Channel Islands and/or JTC (UK) Limited and/or JTC Mayfair Limited and/or JTC Trustees (UK) Limited and/or JTC Corporate Services (UK) Limited and/or JTC Share Services (UK) Limited and/or JTC Trustee Services (UK) Limited and/or JTC Securities (UK) Limited and/or Castle Directors (UK) Limited and/or Red Shield Administration Limited and/or Marylebone Holdings Limited and/or JTC Directors (UK) Limited and/or JTC Fund Services (UK) Limited and/or JTC Administration (UK) Limited, each of whose registered office is at 3500 Parkway, Whiteley, Fareham, Hampshire PO15 7AL, United Kingdom and/or JTC (BVI) Limited and/or JTC Directors (BVI) Limited and/or JTC Corporate Services (BVI) Limited and/or JTC Trustees (BVI) Limited and/or JTC Corporate Services (Suisse) Limited and/or JTC Directors (Suisse) Limited, each of whose registered office is at Ritter House, 5th Floor, PO Box 3200, Road Town, Tortola, British Virgin Islands and/or JTC (Guernsey) Limited and/or JTC Holdings (Guernsey) Limited and/or Breton Limited and/or University Properties Limited, each of whose registered office is at PO Box 156, Frances House, Sir William Place, St Peter Port, Guernsey GY1 4EU, Channel Islands and/or JTC Fund Solutions (Guernsey) Limited whose registered office is at Ground Floor, Dorey Court, Admiral Park, St Peter Port, Guernsey GY1 2HT, Channel Islands and/or JTC (Geneva) Sàrl and/or JTC (Suisse) SA, each of whose registered office is at 3 rue Ami-Lullin, Case Postale 3023, 1211 Geneva 3, Switzerland and/or JTC (Luxembourg) SA and/or JTC Luxembourg Holdings S.à r.l. and/or JTC Signes Holdings S.C.S. and/or JTC Signes GP S.à r.l. and/or JTC Signes Services S.A. and/or JTC Signes S.à r.l. and/or Red Shield Management SA and/or Castle Services S.à r.l. and/or Elizabeth Verwaltung S.à r.l., each of whose registered office is at 68-70, boulevard de la Pétrusse, L-2320 Luxembourg and/or JTC Group (NZ) Limited of Level 6, 36 Kitchener Street, Auckland 1010, New Zealand and/or JTC Trust Company (New Zealand) Limited whose registered office is 400 Lake Road, Takapuna, Auckland 0622, New Zealand and/or JTC Miami Corporation of 1001 Brickell Bay Drive, Suite 1202, Miami, Florida 33131, United States of America and/or JTC (Cayman) Limited and/or JTC Corporate Services (Cayman) Limited and/or JTC Directors (Cayman) Limited, each of whose registered office is at 103 South Church Street, Harbour Place, 5th Floor, PO Box 780, Grand Cayman, KY1-9006, Cayman Islands and/or BTC Services SA and/or BTC Nominees SA and/or BTC Directors SA, each of whose registered office is at Mossfon Building, 54th Street, PO Box 0832-0886, WTC, Panama, Republic of Panama and/or JTC (Mauritius) Limited whose registered office is at Level 3, Alexander House, 35 Cybercity, Ébène, Mauritius and/or JTC Holding (Malta) Limited and/or JTC (Malta) Limited and/or JTC 1 (Malta) Limited and/or Red Shield Management (Malta) Limited, each of whose registered office is at Suite 5, Level 3, Fafner House, National Road, Blata l-Bajda, HMR 9011, Malta and/or JTC Fund Solutions RSA (Pty) Limited whose registered office is at Block B, Century Falls, Century Boulevard, Century City, South Africa 7441 and shall include their respective successors in title and assigns, for themselves and in each case as trustee for the appointees.

Contact details

Guernsey enquiries

+44 (0) 1481 702400

investorservices@jtcgroup.com

For details of our services and general information about JTC Group please visit www.jtcgroup.com.