

Prescient Global Funds ICAV - Account Opening Form

Completing the form

COMPLETE THE FORM AND AGREE TO THE T&C'S

1. Before investing, please read the Terms and Conditions of this investment, as well as the Prospectus of Prescient Global Funds ICAV (the "ICAV") and Supplement for the Sub-Fund (together the "Prospectus"), carefully, these can be found at <https://www.prescient.ie/media-literature/prescient-global-funds-icav-documents/>
2. Please complete all relevant sections of this form, and send a scanned copy to e-mail: TA@prescient.ie
3. The Application Form with the required documents must be received before the dealing deadline specified in the Prospectus. Investment accounts must be received by the ICAV in the account of the Depositary as cleared funds for value on the settlement date specified in the Prospectus. Any applications and/or cleared funds therefor received after the dealing deadline or settlement date will be held over until the next Dealing Day.
4. **Upon submitting this completed application form the Global Investments Subscription Form containing fund choices and bank account details will be mailed to you.**

SUPPORTING DOCUMENTS

The following must be submitted with this application:

- Anti-Money Laundering and Counter Terrorist Financing Documentation (AML)
 - Proof of Deposit
 - Proof of banking details
 - Self-certification for Tax purposes
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Prescient Global Funds ICAV - Account Opening Form

1. INVESTOR

PLEASE SPECIFY YOUR TYPE OF LEGAL ENTITY

Nominee Subsidiary Company LLC Partnership CIS Charity

Pension Fund Trust Companies Quoted on a Regulated Market in a Non-Prescribed Country

Other (please specify) _____

Registered Name _____

Trading name (if different) _____ Registration Number _____

Country of Incorporation _____ Income Tax Number _____

Nature of business _____

Registered Address

Postal Address

c/o _____ Same as Registered Address Yes No

Unit _____ c/o _____

Complex _____ Line 1 _____

Street Number _____ Line 2 _____

Street _____ Line 3 _____

Suburb _____ Line 4 _____

City _____ Postal code _____

Postal code _____ Country _____

Country _____

Telephone (W) _____ Cell _____

Email Address _____

All communication will be sent to you via e-mail. If you prefer post or do not have an e-mail address, please check here.

2. CONTACT PERSON

First name(s) _____ Surname _____

Telephone (W) _____ Cell _____

Email Address _____

Relationship to Entity _____

3. SOURCE OF FUNDS INVESTED

Tax Refund Investment/Insurance pay out Passive Income (rental, dividends, interest) Venture capital

Trust donor Savings Sale of assets Donations Trade/business

Other (please specify) _____

Please note that in certain circumstances we may request additional information.

4. BANKING DETAILS OF INVESTOR

Beneficiary Bank Name	
Bank Address	
Swift / BIC Code	
Branch Name / Sort Code	
Account Name	
Account Number	
IBAN*	
For Further Credit / Reference code	

* Only applicable to non-SA banks

Correspondent Bank Name (if applicable)	
Bank Address	
Swift / BIC Code	
Branch Name / Sort Code	
Account Name	
Account Number	

5. ANTI-MONEY LAUNDERING AND COUNTER TERRORIST FINANCING REQUIREMENTS

Measures aimed towards the prevention of money laundering and terrorist financing require a detailed verification of the investor's identity. All investors are therefore required to submit the minimum documentation as set out in the "Compulsory anti-money laundering documentation" section of this document, with the initial subscription in the ICAV.

The ICAV, the Manager and the Investment Manager may require further identification and make any further enquiries they deem necessary to comply with anti-money laundering/counter terrorist financing laws, before the Application can be processed and the ICAV shall be held harmless and indemnified against any loss arising due to the failure to process this Application if such information as has been required by the parties hereto has not been provided. In such case or delay or failure to provide satisfactory information, the ICAV may take such action as they see fit.

'Prescribed Countries' include the following: European Union Member States; Australia; Canada; Channel Islands; Iceland; Isle of Man; Israel; Japan; Liechtenstein; New Zealand; Norway; Singapore; South Africa; Switzerland; United States of America; The Dutch overseas territories of Netherlands Antilles and Aruba. N.B. This list is not exhaustive, if any further clarification is required the Administrator may contact you for further details.

'Certified Copy' The certification of all documents must be carried out by any of the following; a police officer, practicing chartered and certified public accountant, notaries public, practicing solicitor, embassy /consular staff, or your Bank if authorised and regulated in one of the above jurisdictions.

'Details to be included on Certified Documents':

- Write "Certified to be true copy of the original" on the document
- Sign and date the document
- Print Certifier name under the signature
- Add their occupation, accreditation number, address and telephone number
- Include a copy of their Passport for screening purposes

Please indicate if the Investor is:

		Please tick as appropriate
A	Subscription monies originate from an account in the name of the Investor with a bank in a Prescribed Country.	
B	Subscription monies do NOT originate from an account in the name of the Investor with a bank in a Prescribed Country.	

6. BENEFICIAL OWNERSHIP DETAIL / SENIOR MANAGING OFFICIAL DETAILS

Please provide the full Name of any Individual (i.e. natural person) with a beneficial interest of 10% or more in this investment: or anyone who otherwise exercises control of the legal entity, where applicable:

1. _____ % amount _____ 3. _____ % amount _____
2. _____ % amount _____ 4. _____ % amount _____

Note: The ICAV is to be notified of any changes to the above declarations in the event that any of the representations are no longer accurate. In the event that the ownership structure is more complex, we can accept a signed organizational chart detailing the relevant ownership structure as applicable.

If there is/ are no Individual(s) with a beneficial interest of 10% or more in this investment or anyone that otherwise exercises control of the legal entity, where applicable please check the box below and provide the details of the relevant **Senior Managing Official** instead:

SMO DETAILS – SENIOR MANAGING OFFICIAL 1

Full Name

Date of Birth Nationality Title

Registered Address

SMO DETAILS – SENIOR MANAGING OFFICIAL 2

Full Name

Date of Birth Nationality Title

Registered Address

SMO DETAILS – SENIOR MANAGING OFFICIAL 3

Full Name

Date of Birth Nationality Title

Registered Address

7. INVESTOR DETAILS (INVESTORS RESIDENT OUTSIDE OF IRELAND)

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

Please tick the relevant option applicable to you and delete as appropriate where marked with an *:

1. **Declaration on own behalf**

I/we* declare that I am/we are* applying for the Shares on my own/our own behalf/on behalf of a company* and that I am/we are* entitled to the Shares in respect of which this declaration is made and that.

- I am/we are* not currently Resident or Ordinarily Resident in Ireland, and
- Should I/we* become Resident in Ireland I will/we will* so inform you, in writing, accordingly.

Or

2. **Declaration as Intermediary:**

I/we* declare that I am/we are* applying for Shares on behalf of persons:

- Who will be beneficially entitled to the Shares; and,
- Who, to the best of my/our* knowledge and belief, are neither Resident nor Ordinarily Resident in Ireland.

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* holds Shares, becomes Resident in Ireland.

IMPORTANT NOTES

- Non-resident declarations are subject to inspection by the Irish Revenue Commissioners and it is a criminal offence to make a false declaration.
- To be valid, the application form (incorporating the declaration required by the Irish Revenue Commissioners) must be signed by the Investor. Where there is more than one Investor, each person must sign. If the Investor is a company, it must be signed by the company secretary or another authorised officer.
- If the application form (incorporating the declaration required by the Irish Revenue Commissioners) is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.

Please note: If the Applicant is an "Exempted Irish Investor", they should contact the Company (or the Manager) who will provide them with the appropriate declaration which must be made to confirm their status.

8. INVESTOR DETAILS (INVESTORS RESIDENT IN IRELAND)

In order to satisfy Return of Values (Investment Undertakings) Regulations 2013(S.I. 245 of 2013) any individual, company or any unincorporated body of persons which are an Irish resident or ordinarily Irish resident must provide the following information

Please tick the relevant option applicable to you and delete as appropriate where marked with an *:

1. **Declaration on own behalf**

I/we* declare that I am/we are* applying for the Shares on my own/our own behalf/on behalf of a company* and that I am/we are* entitled to the Shares in respect of which this declaration is made and that

- I am/we are* currently Resident or Ordinarily Resident in Ireland, and
- Should I/we* cease to become Resident in Ireland I will/we will* so inform you, in writing, accordingly.

Or

2. **Declaration as Intermediary:**

I/we* declare that I am/we are* applying for Shares on behalf of persons:

- Who will be beneficially entitled to the Shares; and,
- Who, to the best of my/our* knowledge and belief, are Resident and 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* holds Shares, ceases to be Resident in Ireland.

I confirm that [I am]/[the investor is] an Irish resident or ordinarily Irish resident for tax purposes and [my]/[its] PPS number is as follows:

Any one of the following additional documents is required to verify the TIN or PPS Number (either a copy or the original is sufficient)

P60/ P45/ P21 Balancing Statement
Drug Payment Scheme Card
Tax Assessment/ Tax Return Form
Child Benefit Award Letter /Book
Social Services Card

Payslip (where employer is identified by name or tax number)
European Health Insurance Card
PAYE Notice of Tax Credits
Pension Book
Public Services Card

In addition, any printed documentation issued by the Revenue Commissioners or by the Department of Social Protection which contain your name, address and tax reference number will also be acceptable. In the case of joint account holders, the additional documentation is required for each applicant.

Your personal information will be handled by the ICAV or its duly appointed delegates in accordance with the Data Protection Legislation. Your information provided herein will be processed for the purposes of complying with the Return of Values (Investment Undertakings) Regulations 2013 and this may include disclosure to the Irish Revenue Commissioners.

Declaration of Residence within Ireland - Declaration referred to in Section 739D(6) Taxes Consolidation Act, 1997

I declare that the information contained in this declaration is true and correct

I also declare that I am applying for the Shares on behalf of the applicant named below who is entitled to the Shares in respect of which this declaration is made and is a person referred to in Section 739D (6) of the Taxes Consolidation Act, 1997:.

Additional documents will be required for declarations on behalf of the following;

A pension scheme, A company carrying on life business within the meaning of section 706 TCA 1997, An investment undertaking, A special investment scheme, A unit trust to which section 731(5) (a) TCA 1997 applies, A charity being a person referred to in section 739D(6)(f)(i) TCA 1997, A qualifying management company, A specified company, Entitled to exemption from income tax and capital gains tax by virtue of sections 784A(2), and 7871 of the TCA 1997, (see further requirements for Qualifying Fund Manager below), A credit union to which Section 2 of the Credit Union Act, 1997 applies.

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 2003. 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 investor's tax residency status, please refer to the OECD CRS Portal or speak to a tax adviser.

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

<http://www.revenue.ie/en/business/aeoi/index.html> or the following link:

<http://www.oecd.org/tax/automatic-exchange/> in the case of CRS only.

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

SECTION 1: INVESTOR IDENTIFICATION

Registered Name _____

Country of Incorporation or Organisation _____

Registered Address

Postal Address

Same as Registered Address Yes No

Street Number _____ Line 1 _____

Street _____ Line 2 _____

City, Town, State, Province or County _____ Line 3 _____

Postal / ZIP code _____ Postal / ZIP code _____

Country _____ Country _____

SECTION 2: FATCA DECLARATION SPECIFIED U.S. PERSON

Please tick either (a) or (b) 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: _____

OR.

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

OR

(c) The Entity is a US person but **not** a Specified U.S. Person (please also complete section 3, 4 and 5)

SECTION 3: ENTITY'S FATCA CLASSIFICATION* (THE INFORMATION PROVIDED IN THIS SECTION IS FOR FATCA, PLEASE NOTE YOUR CLASSIFICATION MAY DIFFER FROM YOUR CRS CLASSIFICATION IN SECTION 5):

3.1 Financial Institutions under FATCA:

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

I.	Irish Financial Institution or a Partner Jurisdiction Financial Institution	<input type="checkbox"/>
II.	Registered Deemed Compliant Foreign Financial Institution	<input type="checkbox"/>
III.	Participating Foreign Financial Institution	<input type="checkbox"/>

3.2 Please provide the Entity's Global Intermediary Identification Number (GIIN): _____

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: _____	<input type="checkbox"/>
II.	Exempt Beneficial Owner	<input type="checkbox"/>
III.	Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)	<input type="checkbox"/>
IV.	Non-Participating Foreign Financial Institution	<input type="checkbox"/>
V.	Excepted Foreign Financial Institution	<input type="checkbox"/>
VI.	Trustee Documented Trust. Please provide your Trustee's name and GIIN Trustee's Name: _____ Trustee's GIIN: _____	<input type="checkbox"/>

3.4 Non-Financial Institutions under FATCA:

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

I.	Active Non-Financial Foreign Entity	<input type="checkbox"/>
II.	Passive Non-Financial Foreign Entity (If this box is ticked, please include self-certification forms for each of your Controlling Persons)	<input type="checkbox"/>
III.	Excepted Non-Financial Foreign Entity	<input type="checkbox"/>
IV.	Direct Reporting Non-Financial Foreign Entity Please provide your GIIN: _____	<input type="checkbox"/>

SECTION 4: CRS DECLARATION OF TAX RESIDENCY (YOU MAY CHOOSE MORE THAN ONE COUNTRY)

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

For further guidance on Tax Residency 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>.

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

Country of Tax Residency	Tax ID Number

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 only in a non-reportable Jurisdiction (i.e. Ireland or the USA)

If a TIN is unavailable, please tick the appropriate box as follows;

- 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)
- Reason C – No TIN is required. (Note: This should only be selected if the domestic law of the relevant country/jurisdiction does not require the collection of the TIN issued by such country/jurisdiction)

SECTION 5: ENTITY'S CRS CLASSIFICATION* (THE INFORMATION PROVIDED IN THIS SECTION IS FOR CRS. PLEASE NOTE AN ENTITY'S CRS CLASSIFICATION MAY DIFFER FROM ITS FATCA CLASSIFICATION IN SECTION 3):

For more information please see the CRS Standard and associated commentary.

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

5.1 Financial Institutions under CRS:

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

I.	Financial Institution under CRS (other than (II) below)	<input type="checkbox"/>
II.	An Investment Entity located 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 and complete a separate Individual Self-Certification Forms for each of your Controlling Persons **)	<input type="checkbox"/>

5.2 Non Financial Institutions under CRS:

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

I.	Active Non-Financial Entity – a corporation the stock of which is regularly traded on an established securities market or a corporation which is a related entity of such a corporation	<input type="checkbox"/>
II.	Active Non-Financial Entity – a Government Entity or Central Bank	<input type="checkbox"/>
III.	Active Non-Financial Entity – an International Organisation	<input type="checkbox"/>
IV.	Active Non-Financial Entity – other than (I)-(III) (for example a start-up NFE or a non-profit NFE)	<input type="checkbox"/>
V.	Passive Non-Financial Entity (If this box is ticked, please complete a separate Individual Self-Certification Form for each of your Controlling Person(s))	<input type="checkbox"/>

****Controlling Person’s:**

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/common-reporting-standard-and-related-commentaries/#d.en.345314>

SECTION 6: DECLARATIONS AND UNDERTAKINGS

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

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

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

Authorised Signature(s) _____ Date _____

Print Name _____

Capacity in which declaration is made _____

Annexure A

AUTHORISED SIGNATORIES / TRUSTEES BENEFICIAL OWNER

PLEASE COMPLETE THIS ANNEXURE FOR EVERY INDIVIDUAL INDICATED IN THE TICK-BOXES BELOW

Details of all authorised representatives, each manager, member, persons exercising executive control, shareholders, trustees, partners and persons holding 25% or more of the voting rights must be inserted below. (Please make extra copies where needed) Please tick the appropriate box/es, according to the role of the individual for whom the annexure is being completed:

- | | | |
|--|--|--|
| <input type="checkbox"/> Managing Member (CC) | <input type="checkbox"/> Additional member (CC) | <input type="checkbox"/> Foreign signatory (Company or CC) |
| <input type="checkbox"/> Partner | <input type="checkbox"/> Shareholder (Company) | <input type="checkbox"/> 25% of the voting rights |
| <input type="checkbox"/> Founder (Trust) | <input type="checkbox"/> Authorised person (Trust) | <input type="checkbox"/> Beneficiary (Trust) |
| <input type="checkbox"/> Authorised Representative | <input type="checkbox"/> Other | |

** Please specify what "other means" refers to _____

Title _____ Surname _____

First name(s) _____ Male Female

Date of birth _____ Nationality _____

ID or Passport Number (if no RSA ID) _____ Country of Tax Residence _____

Income Tax number _____

Physical Address

Postal Address

Same as Physical Address Yes No

Street Number _____ Line 1 _____

Street _____ Line 2 _____

City, Town, State, Province or County _____ Line 3 _____

Postal / ZIP code _____ Postal / ZIP code _____

Country _____ Country _____

Telephone (H) _____ Fax _____

Telephone (W) _____ Mobile _____

Email Address _____

Signed at _____ Date _____

Full name of signatory _____ Capacity _____

Authorised Signatory _____

AUTHORISATION AND DECLARATION

1. I/we acknowledge that this Application is subject to, and shall be governed by, the laws of Ireland.
2. I/we declare that each Investor is over the age of 18, and that I/we agree to accept the number of shares allotted in respect of this Application.
3. I/we hereby irrevocably apply for such number of shares (including fractions) at a price determined in accordance with the Prospectus.
4. I/we warrant that I/we are duly authorised to sign this Application Form and to subscribe for or redeem shares in the ICAV and that by subscribing for, holding or redeeming shares in the ICAV I/we am/are not in breach of any laws or regulations of any competent jurisdiction.
5. I/we acknowledge that the ICAV reserves the right to reject any application in whole or in part.
6. I/we agree to notify the ICAV immediately if I/we become aware that any of the representations are no longer accurate and complete in all respects and agree immediately to sell or to tender to the ICAV for redemption a sufficient number of shares to allow the representation to be made.
7. I/we acknowledge that any delay by me in providing documentation may result in delayed processing of my application and/or delayed payment of any future redemption payments to me or processing of share transfer requests on my behalf.
8. I/we warrant and declare that the monies being invested pursuant to this application do not represent directly or indirectly the proceeds of any criminal activity and the investment is not designed to conceal such proceeds so as to avoid prosecution for offence or otherwise.
9. I/we confirm I/we have read, understood and retained a copy of the Key Investor Information Document (KIID).
10. I/we confirm I/we have received and considered a copy of the Prospectus, and hereby confirm that I/we have understood the Prospectus and that this Application is based solely on the Prospectus and material contracts referred to therein together (where applicable) with the most recent annual report and accounts of the ICAV and the Memorandum and Articles of Association.
11. I/we hereby undertake to observe and be bound by the provisions of the Memorandum and Articles of Association (as amended from time to time) of the ICAV and apply to be entered in the Register of Shareholders as the holder/holders of the shares issued in relation to this Application.
12. I/we agree to provide to the ICAV, at such times as it may request, such declarations, certificates or documents as it may reasonably require in connection with this investment. Should any information furnished to it become inaccurate or incomplete in any way, I/we agree to notify the ICAV immediately of any such change and further agree to request the redemption of shares in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the ICAV.
13. I/we acknowledge that I/we will indemnify and hold the ICAV harmless against any loss, liability, cost or expense (including without limitation attorneys' fees, taxes and penalties) which may result directly or indirectly, from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any other document delivered by me to the ICAV and shall notify the ICAV if any of the representations herein made are no longer accurate and complete in all respects.
14. I/we confirm that the ICAV is authorised and instructed to accept and execute any instructions in respect of the shares to which this Application relates given by me in written form or by fax, e-mail or other electronic notification (as approved by the ICAV) and I/we indemnify the ICAV and agree to keep it indemnified, against any loss of any nature whatsoever arising to it as a result of it acting on such instructions. The ICAV may rely conclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction or other instrument believed, in good faith, to be genuine or to be signed by properly authorised persons. I/we acknowledge the onus is on me/us to ensure that such instructions are received in legible form.
15. I/we understand that the tax disclosures set forth in the Prospectus are of a general nature and may not cover the jurisdiction in which I/we am/are subject to taxation and that the tax consequences of my/our purchase of shares depend on my/our individual circumstances.
16. I/we declare that I/we am/are aware of the requirement to complete and submit the "self-certification" regarding tax residency document.
17. I/we declare that I/we am/are aware that the self-certification form and the information contained therein, forms part of this Application.
18. I/we hereby authorise investigation of my/our identity, and agree to an enhanced ongoing monitoring should I/we be deemed to be politically exposed. Politically exposed persons are defined as "natural persons who are or have been entrusted with prominent public functions within the past year, as well as immediate family members, or persons known to be close associates, of such persons.
19. The ICAV may rely inclusively upon and shall incur no liability in respect of any action taken upon any notice, consent, request, instruction or any other instrument believed in good faith to be genuine or to be signed by properly authorised persons.
20. I/we understand that the confirmations, representations, declarations, indemnities and warranties made or given herein are continuous and apply to all subsequent purchases of shares in the ICAV.
21. I/we understand, acknowledge and agree that the anti-money laundering ("AML") and customer due diligence ("CDD") documents and information provided in connection with the investment may be shared and used by the ICAV and /or any of its affiliates in connection with my/our application for and / or holdings of shares / units in any other sub-funds of the ICAV and / or to ensure that ICAV and/ or its affiliates can comply with their own obligations under applicable AML legislation.
22. I/we acknowledge that any notice or document may be served by the ICAV on me/us in the manner specified from time to time in the Prospectus and, for the purposes of the Electronic Commerce Act 2000, if I/we have provided an e-mail address or fax number to the ICAV or its delegate, consent to any such notice or document being sent to me/us by fax or electronically to the fax number or e-mail address previously identified to the ICAV or its delegate which I/we acknowledge constitutes effective receipt by me/us of the relevant notice or document. I/we acknowledge that I am/we are not obliged to accept electronic communication and may at any time choose to revoke the agreement to receive communications by fax or electronically by notifying the ICAV in writing at the above address provided that my/our agreement to receive communications by fax or electronically shall remain in full force and effect pending receipt by the ICAV of written notice of such revocation.
23. I/we have evaluated the risks of investing in the ICAV and to make an informed decision with respect thereto and I am/we are aware of the risks inherent in investing in the shares and the method by which the assets of the ICAV are held and/or traded; and I/we can bear the risk of loss of my/our entire investment.
24. I/we understand and agree that the ICAV prohibits the investment of funds by (a) any Russian / Belarusian national, any natural person residing in Russia / Belarus or any legal person, entity or body established in Russia / Belarus excluding nationals of a member state of the European Union ("Member State") or natural persons having a temporary or permanent residence permit in a Member State or (b) by any persons or entities that are acting, directly or indirectly, (i) in contravention of any applicable laws and regulations, including anti-money laundering regulations or conventions, (ii) on behalf of terrorists or terrorist organizations, including those persons or entities that are included on the List of Specially Designated Nationals and Blocked Persons maintained by the U.S. Treasury Department's Office of Foreign Assets Control (OFAC), as such list may be amended from time to time, (iii) for a senior foreign political figure, any member of a senior foreign political figure's immediate family or any close associate of a senior foreign political figure, unless the Fund, after being specifically notified by me/us in writing that it is such a person, conducts further due diligence, and determines that such investment shall be permitted, or (iv) for a foreign shell bank (each such persons or entities in (a) and (b) (i) - (iv) are collectively referred to as "Prohibited Persons").

25. I/we represent, warrant and covenant that I am/we are not, nor is any person or entity controlling, controlled by or under common control with me/us, a Prohibited Person.
26. I/we confirm that the intermediary/IFA whose details appear in this document is my/our appointed advisor and that I am/we are aware and have agreed to any remuneration payable.

Data Protection

I/We consent to:

27. In accordance with the provisions of the Irish Data Protection Acts 1988 to 2003, as may be amended, updated or repealed from time to time and in accordance with the General Data Protection Regulation (697/2016/EU) (the "GDPR") (collectively the "Data Protection Legislation"), I/we acknowledge and are informed that personal data given in this Investment Application Form (or otherwise provided in connection with an application to subscribe for Shares in the ICAV, on application or at any other time, including without limitation my/our name, age, contact details, bank account details, transactions and the invested amount, and any information regarding the dealing in Shares (subscription, conversion, redemption and transfer) (the "Personal Data"), will be collected, recorded, stored, adapted, transferred and processed, by electronic means or otherwise, by the ICAV as a "data controller" under the Data Protection Legislation, and as further described in the ICAV's data protection notice, which is set out at Appendix 4 below and is otherwise available upon request.

FATCA and the Common Reporting Standard ("CRS")

28. I/We acknowledge that the ICAV intends to take such steps as may be required to satisfy any obligations imposed by (i) the Foreign Account Tax Compliance Act ("FATCA") or (ii) any provisions imposed under Irish law arising from the inter-governmental agreement between the Government of the United States of America and the Government of Ireland ("IGA") so as to ensure compliance or deemed compliance (as the case may be) with FATCA or the IGA from 1 July 2014.
29. Furthermore, I/We hereby acknowledge that the ICAV intends to also take such steps as may be required to satisfy any obligations imposed by (i) the Standard for Automatic Exchange of Financial Account Information in Tax Matters ("the Standard") and, specifically, the Common Reporting Standard ("CRS") therein or (ii) any provisions imposed under Irish law arising from the Standard or any international law implementing the Standard (to include the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information or the EU Council Directive 2011/16/EU (as amended by Council Directive 2014/107/EU)) so as to ensure compliance or deemed compliance (as the case may be) with the Standard and the CRS therein from 1 January 2016.
30. In order for the ICAV to comply with the above FATCA and CRS obligations, I/We agree to provide to the ICAV or its agents the necessary declarations, confirmations and/or classifications at such times as each of them may request and furthermore provide any supporting certificates or documents as each of them may reasonably require in connection with this investment by reason of FATCA or CRS, as described above, or otherwise. Should any information furnished to any of them become inaccurate or incomplete in any way, I/we hereby agree to notify the ICAV immediately of any such change and further agree to immediately take such action as the ICAV may direct, including where appropriate, redemption of our Shares in respect of which such confirmations have become incomplete or inaccurate where requested to do so by the ICAV or its agents. If relevant, I/we agree to notify the ICAV or its agents of any change to my/our tax residency status. I/we hereby also agree to indemnify and keep indemnified the ICAV and its agents against any loss, liability, cost or expense (including without limitation legal fees, taxes and penalties) which may result directly or indirectly as a result of a failure to meet our obligations pursuant to this section or failure to provide such information which has been requested by the ICAV and has not been provided by me/us, and from any misrepresentation or breach of any warranty, condition, covenant or agreement set forth herein or in any document delivered by me/us to the ICAV. I/We further acknowledge that a failure to comply with the foregoing obligations or failure to provide the necessary information required may result in the compulsory redemption of our entire holding in the ICAV, and that the ICAV and its agents are authorized to hold back from redemption proceeds or other distributions to me/us such amount as is sufficient after the deduction of any redemption charges to discharge any such liability and I/we shall indemnify and keep indemnified the ICAV and its agents against any loss suffered by them or other Shareholders in the ICAV in connection with any obligation or liability to so deduct, withhold or account.
31. I/We confirm that we have accurately and correctly completed the relevant self-certification form included at Appendix IA or IB (as applicable). I/We further confirm that if any information included in the self-certification form subsequently becomes inaccurate or incorrect we will notify the ICAV immediately of any such change and agree to immediately take such action as the ICAV may direct, including where appropriate, redemption of our Shares.
32. I/We confirm that we have read, understood and consent to the "Customer Information Notice – Common Reporting Standard" which appears in the Terms and Conditions section at the end of this Application.

Signed at _____ Date _____

Full name of signatory _____ Capacity _____

Authorised Signatory _____

Full name of signatory _____ Capacity _____

Authorised Signatory _____



COMPULSORY ANTI-MONEY LAUNDERING DOCUMENTATION TO BE SUBMITTED

An “ID document” means a clear copy of a green, bar coded ID book, both sides of a smart ID card, birth certificate (in the case of an investor who is a minor) or a passport on which the photo, ID number, name and surname and nationality of the person is visible.

“Proof of bank account details” is a bank statement that clearly displays the investor’s name and bank account number.

“Proof of address/business address” means a document less than 6 months old containing physical address that is a utility bill, bank statement, rates account or tax invoice.

NOMINEE

- Proof of regulation (Printout from the approved regulator’s website showing that the nominee is regulated including address)
- AML Comfort Letter
- Authorised signatory list for Nominee

SUBSIDIARY

- Certificate of Incorporation or extract from the Companies House/Company Registrar
- Proof of Regulation for Parent Company
- Proof of connection/link to regulated entity e.g. Letter confirming that the subsidiary is wholly owned by the approved regulated entity
- AML Comfort Letter
- Authorised signatory list

PRIVATE COMPANIES/COMPANIES QUOTED ON A REGULATED MARKET IN A NON PRESCRIBED COUNTRY

- Certified copy of the Certificate of Incorporation or Certificate to Trade
- Certified copy of Memorandum and Articles of Association
- Explanation of the nature of the business activity if not sufficiently detailed in the Memorandum and Articles of Association
- Register of Owners and Details (names and addresses) of Owners \geq % 10
- Register of Directors’ names, dates of birth, occupations, residential and business addresses
- Authorised signatory list with specimen signatures on company letterhead
- A copy of a company bank statement
- Documentation per section 1) above is required for two directors or one director and one authorised signatory
- In the case of shareholders holding more than 10% of the share capital then documentation per section 1) above is required

PARTNERSHIPS

- Certified copy of Partnership Agreement
- List of names, dates of birth, occupations and addresses of all partners
- Copies of identification documents for the General Partner and one other partner or authorised signatory as per section 1) above for an individual and as per section 3) above for a company
- Copies of the identification documents of all the beneficiaries who hold more than 10% of the partnership as per section 1) above for an individual and as per section 3) above for a company
- Evidence of the above partners’ authority to make investments on behalf of the partnership and an appropriate authorised signatory list

CIS

- Certified copy of Certificate of Incorporation
- Register of Directors (or equivalent)
- Prospectus; if not available: Details of Investment Manager/Sponsor and Administrator
- Details of entity carrying out AML checks
- If entity carrying out AML checks is regulated:
 - Proof of regulation of entity carrying out AML checks from an approved regulator and AML Comfort Letter required
- If entity carrying out AML checks is not regulated:
 - Names of all Investors who hold \geq 10% of the CIS (e.g. share register)
- Details of entity carrying out AML checks
- Authorised Signatory List



COMPULSORY ANTI-MONEY LAUNDERING DOCUMENTATION TO BE SUBMITTED

CHARITY

- Proof of registration of a relevant Charities Register
- Certified Constitutional/Formation Documents/equivalent
- Purpose and Nature of Funding if not detailed in the Formation Document
- Details of Controlling Principals / Trustees / Officers / Directors / Governors / Board Members / or equivalent
- Documentation per section 1) above is required for two Controlling Principals
- Details of the beneficiaries / Identification of the class of beneficiaries
- Authorised Signatory List

PENSION FUND

- Proof/Letter of Registration
- List of names, dates of birth, occupation and permanent addresses of all governors/board members/partners
- Copies of the above governors/board members/partners' identification documents as per section 1) above
- Authorised signatory list
- Properly authorised mandate of persons completing the form to act on behalf of the applicant
- Documentary evidence of the regulatory status of the applicant, please contact the ICAV for further details
- Copies of the identification documents of any beneficial owners holding more than 10% of the charity, a non EEA pension fund or a local authority which is not from a prescribed country

TRUST

- Certified copy of the Trust Deed detailing the nature and purpose of the Trust
- Name of all the Trustees and the Protector/Settlor/Controller/Grantor
- Copies of identification documentation to be supplied for two Trustees or one Trustee and one authorised signatory as per section 1) above for an individual or as per section 3) above for a company
- Copies of identification documentation to be supplied for the Protector/Settlor of the Trust as per section 1) above
- Names of the beneficiaries of the Trust and, if applicable, copies of identification documentation to be supplied for those who hold more than 10% of the Trust as per section 1) above for an individual or as per section 3) above for a company
- Evidence of the trustee's authority to make investments on behalf of the trust and an appropriate authorised signatory list

DATA PRIVACY STATEMENT

As a consequence of your investment, the ICAV acting as a data controller may itself (or through third parties including but not limited to the Manager together with any distributor or sub-distributors that may be appointed from time to time (collectively the "Distributor"), local paying agents and mailing firms appointed by any of the foregoing (together the "Service Providers")) process your personal information or that of your directors, officers, employees, intermediaries and/or beneficial owners.

Please contact the Data Protection Officer should you wish to obtain information concerning the Service Providers.

In this regard, please note the following:

Purposes of Processing and Legal Basis for Processing

The personal data collected from you or provided by you or on your behalf in connection with your holdings in the ICAV will be collected, stored, disclosed, used and otherwise processed by the Service Providers on behalf of the ICAV for the purpose of:

- i. managing and administering your holdings in the ICAV and disclosure to third parties (such as auditors, regulatory / tax authorities), in order to ensure the due performance of the contract between the ICAV and you;
- ii. complying with any legal, tax or regulatory obligations under ICAV law / tax law and under anti-money laundering / counter terrorist financing legislation, in order to ensure compliance with a legal obligation to which the ICAV is subject;
- iii. for the purpose of recording, maintaining, storing and using recordings of telephone calls and electronic communications that you make to and receive from the ICAV and its Service Providers or for otherwise pursuing the legitimate interests of the ICAV.

Please note that where personal data is processed for purposes of legitimate interests, you have a right to object to such processing and the ICAV and its appointed Service Providers will no longer process the personal data unless it can be demonstrated that there are compelling legitimate grounds for the processing which override your interests, rights and freedoms or for the establishment, exercise or defence of legal claims. Further information relating to the balancing test undertaken by the ICAV to rely on legitimate interests as a grounds in respect of such processing is available upon request.

Disclosures to Service Providers and / or Third Parties

Personal data relating to you which is collected from you or provided by you or on your behalf may be handled by and disclosed by Service Providers appointed by the ICAV and its or their duly appointed agents and any of related, associated or affiliated companies within the Prescient Holdings (Pty) Ltd group of companies ("Prescient Group") for the purposes specified above. These Service Providers will be obliged to adhere to the data protection laws of the countries in which they operate.

The ICAV and the Manager may disclose your personal data to other third parties where required by law or for legitimate business interests. This may include disclosure to third parties such as auditors and the Central Bank of Ireland, regulatory bodies, taxation authorities and technology providers.

Profiling and Screening

The ICAV and its appointed Service Providers may engage in PEP screening and financial sanctions screening programs defined by the European Union ("EU"), the United Nations ("UN"), Her Majesty's Treasury ("HMT") and the Office of Foreign Assets Control ("OFAC") for the purposes of complying with anti-money laundering and counter terrorist financing legislation and with UN, EU and other applicable sanctions regimes. The implementation of such PEP screening and financial sanctions screening programs may result in the ICAV or its Service Providers refusing an application for Shares in the ICAV or delaying or refusing to make any redemption payment or distribution payment to you if you, your directors or any beneficial owner of your Shares appear on such screening programs. In the event that you are identified as a PEP as a result of the screening process, you may be required to provide additional information and/or documentation to the ICAV or its Service Providers.

Undertaking in connection with other parties

By providing personal data to the ICAV, you undertake to be authorised to disclose to the ICAV relevant information applicable to the beneficial owner of the investment, to your directors and authorised signatories and to persons that own, directly or indirectly, an interest in the ICAV. In this respect you confirm that you have provided these persons with all the information required under applicable data protection law, notably regarding their data protection rights, and received from these persons their authorisation for the processing and transfer of their personal data to us.

Transfers Abroad

Personal data collected from you or provided by you or on your behalf may be transferred outside of Ireland including to companies situated in countries outside of the European Economic Area ("EEA") which may not have the same data protection laws as in Ireland. Such non-EEA countries comprise South Africa where the ICAV's IT infrastructure is maintained, which has their own stringent data protection laws in place.

Where data transfers outside of the EEA take place, the ICAV and/or the relevant Service Provider have taken the necessary steps to ensure that appropriate safeguards have been put in place to protect the privacy and integrity of such personal data, including entering of data protection model agreements between the ICAV and its Service Providers in accordance with the requirements of GDPR.

Please contact the Data Protection Officer should you wish to obtain information concerning such safeguards.

DATA PRIVACY STATEMENT

Data Retention Period

The ICAV and its appointed Service Providers will retain all information and documentation provided by you in relation to your investment in the ICAV for such period of time as may be required by Irish legal and regulatory requirements, being at least six years after the period of your investment has ended or the date on which you had your last transaction with us.

Your data protection rights

Please note that you have the following rights under the GDPR. In each case, the exercise of these rights is subject to the provisions of the GDPR:

- i. You have a right of access to and the right to amend and rectify your personal data.
- ii. You have the right to have any incomplete personal data completed.
- iii. You have a right to lodge a complaint with a supervisory authority, if you consider that the processing of personal data relating to you carried out by the ICAV infringes the GDPR.
- iv. You have a right to be forgotten (right of erasure of personal data).
- v. You have a right to restrict processing.
- vi. You have a right to data portability.
- vii. You also have the right to object to processing where personal data is being processed for direct marketing purposes and also where the ICAV or a Service Provider is processing personal data for legitimate interests.

Where you wish to exercise any of your data protection rights against the ICAV, please contact us via the details provided below under “Contact Us”.

The ICAV or its Service Provider will respond to your request to exercise any of your rights under the GDPR in writing, as soon as practicable and in any event **within one month** of receipt of your request, subject to the provisions of the GDPR. The ICAV or its Service Provider may request proof of identification to verify your request.

Failure to provide personal data

As outlined in the section titled “Purposes of Processing and Legal Basis for Processing”, the provision of personal data by you is required for us to manage and administer your holdings in the ICAV. Where you fail to provide such personal data in order to comply with anti-money laundering/ counter terrorist financing or other legal requirements, in certain circumstances, we may be prohibited from making redemption or any applicable dividend payments to you and/or may be required to discontinue our business relationship with you by compulsorily redeeming your shareholding in the ICAV.

Contact us

If you have any questions about the Fund's use of your personal information, please contact the Data Protection Officer at the following e-mail address: dataprotection@prescient.ie

COMPLAINTS

Please do not hesitate to contact us if you are not satisfied with this investment or the services received from the Manager. A complaint must be submitted to the Compliance Officer. The Manager will acknowledge the complaint in writing and will inform the investor of the contact details of the persons involved in the resolution thereof. Should you wish to lodge a complaint regarding the services being provided, an email can be sent to complaints@prescient.ie or alternatively you can obtain our complaints policy from the compliance department (compliance@prescient.co.za).

If an investor is still not satisfied with the final response from the Manager or if a complaint has not been fully resolved within 40 days of it being received, he/she has the right to address his/her complaint in writing to the Financial Services Ombudsman at the address below. The Ombud is legally empowered to investigate and adjudicate complaints in a procedurally fair, economical and expeditious manner.

Contact details	Ombudsman
Email address	info@fspoi.ie
Tel	+353 1 567 7000
Postal address	Lincoln House, Lincoln Place, Dublin 2, D02 VH29

TERMS AND CONDITIONS (TO BE RETAINED BY INVESTOR)

General

1. To be valid, the Application Form (incorporating the Declaration required by the Irish Revenue Commissioners) must be completed by the investor.
2. Where there is more than one Investor, each person must sign. If this Application Form is signed by any Investor under power of attorney, such power of attorney or a duly certified copy thereof must accompany this Application Form.
3. If the Investor is a company, the Declaration must be signed by the Company's Secretary or an authorised officer and a list of authorised signatories must accompany this Application Form.
4. This Application Form and required documentation must be received before the dealing deadline as per the Prospectus on the Relevant Dealing Day.
5. Subscription amounts must be received by the ICAV in the subscription account of the Custodian as cleared funds for value on the Settlement date as per the Prospectus. Any applications and/or cleared funds therefore received after the dealing deadline on the Relevant Dealing Day will be held over until the next Dealing Day.
6. The dealing deadline for redemption requests is set out in the Prospectus.
7. Redemptions will not be processed on non-cleared/verified accounts.
8. No redemption payment may be made until the original subscription application form has been received from the Investor and all documentation required by the scheme and anti-money laundering and counter terrorist financing procedures have been completed. The signed originals of the initial Application Forms should be sent to arrive within ten Business Days after the time for receipt of such application..

Applicable if appointing a Financial Advisor (IFA)

1. The ICAV will only accept applications, submitted on behalf of investors, from IFA's who have been granted a licence by the regulating authority of the country in which the service is being rendered to the investor.
2. The ICAV cannot be held responsible or liable for loss or damage suffered by the investor as a result of the IFA acting outside his / her licence parameters or because of delays in the processing or rejection of this application form, caused by the fact that the investor's IFA is not authorised as per 1 above.
3. The IFA is responsible for ensuring that the investor receives and understands all appropriate advice, product and fee information including changes in the working practices and procedures of the ICAV.

Fees

1. The fees that apply to this investment are set out in the Prospectus.
2. All fees may be amended by the ICAV from time to time, and in such event, a notification will be sent to the investor.
3. The annual fee is the fee you pay to the ICAV for managing the fund, which may include both Management and Investment Management Fees.
4. You may negotiate an annual advisor fee to be paid to your appointed IFA. Shares will be redeemed from your investment to pay your IFA this fee

Risk Warning

Shares/Collective investment schemes are generally medium- to long-term investments. The value of shares may go down as well as up and past performance is not necessarily a guide to the future. Collective investment schemes are traded at ruling prices and can engage in borrowing and scrip lending. A schedule of fees, charges and maximum commissions is available on request from the manager. There is no guarantee in respect of capital or returns in a portfolio. A CIS may be closed to new investors in order for it to be managed more efficiently in accordance with its mandate. Performance has been calculated using net NAV to NAV numbers with income reinvested. Where foreign securities are included in a portfolio there may be potential constraints on liquidity and the repatriation of funds, macroeconomic risks, political risks, foreign exchange risks, tax risks, settlement risks; and potential limitations on the availability of market information. The investor acknowledges the inherent risk associated with the selected investments and that there are no guarantees. Commission and incentives may be paid and if so, are included in the overall costs. There is no guarantee in respect of capital or returns in a portfolio. Daily forward pricing is used. A Prospectus is available from the ICAV. Fluctuations or movements in exchange rates may cause the value of the underlying international investments to go up or down.

Contact Details

Prescient Global Funds ICAV

Prescient Fund Services (Ireland) Limited
35 Merrion Square East
Dublin 2, D02 KH30
Ireland
Tel: +353 1 676 6959
Website: <https://www.prescient.ie/>
E-mail: TA@prescient.ie

CUSTOMER INFORMATION NOTICE - COMMON REPORTING STANDARD

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

The ICAV is obliged under Section 891F of the Taxes Consolidation Act 1997 (as amended) and regulations made pursuant to that section to collect certain information about each Investor's tax arrangements.

Please note that in certain circumstances the ICAV may be legally obliged to share this information and other financial information with respect to an Investor's interests in the ICAV with the Irish Revenue Commissioners. In turn, and to the extent the account has been identified as a Reportable Account, the Irish Revenue Commissioners will exchange this information with the country of residence of the Reportable Person(s) in respect of that Reportable Account.

In particular, the following information will be reported by the ICAV to the Irish Revenue Commissioners in respect of each Reportable Account maintained by the ICAV:

- The name, address, jurisdiction of residence, tax identification number and date and place of birth, in the case of an individual, of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of the due diligence procedures consistent with CRS is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, jurisdiction of residence and tax identification number of the Entity and the name, address, jurisdiction of residence, TIN and date and place of birth of each such Reportable Person.
- The account number (or functional equivalent in the absence of an account number);
- The account balance or value as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;
- The total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.
- The currency in which each amount is denominated.

Please note that in certain limited circumstances it may not be necessary to report the tax identification number and date of birth of a Reportable Person.

In addition to the above, the Irish Revenue Commissioners and Irish Data Protection Commissioner have confirmed that Irish Financial Institutions (such as the ICAV) may adopt the "wider approach" for CRS. This allows the ICAV to collect data relating to the country of residence and the tax identification number from all non-Irish resident Investors.

The ICAV can send this data to the Irish Revenue Commissioners who will determine whether the country of origin is a Participating Jurisdiction for CRS purposes and, if so, exchange data with them. Revenue will delete any data for non-Participating Jurisdictions.

The Irish Revenue Commissioners and the Irish Data Protection Commissioner have confirmed that this wider approach can be undertaken for a set 2-3 year period pending the resolution of the final CRS list of Participating Jurisdictions.

Applicants and Investors can obtain more information on the ICAV's tax reporting obligations on the website of the Irish Revenue Commissioners (which is available at <http://www.revenue.ie/en/business/aeoi/index.html>) or the following link in the case of CRS only: <http://www.oecd.org/tax/automatic-exchange/>.

All capitalised terms above, unless otherwise defined above, shall have the same meaning as they have in the Standard and EU Council Directive 2014/107/EU (as applicable).